

Effective 1/1/2026

59-2-1331 Property tax due date -- Date tax is delinquent -- Penalty -- Interest -- Payments -- Refund of prepayment.

- (1)
- (a) Except as provided in Subsection (1)(b) and subject to Subsections (1)(c) and (d), all property taxes, unless otherwise specifically provided for under Section 59-2-1332, or other law, and any tax notice charges, are due on November 30 of each year following the date of levy.
 - (b) If November 30 falls on a Saturday, Sunday, or holiday:
 - (i) the date of the next following day that is not a Saturday, Sunday, or holiday shall be substituted in Subsection (1)(a) and Subsection 59-2-1332(1) for November 30; and
 - (ii) the date of the day occurring 30 days after the date under Subsection (1)(b)(i) shall be substituted in Subsection 59-2-1332(1) for December 30.
 - (c) If a property tax is paid or postmarked after the due date described in this Subsection (1) the property tax is delinquent.
 - (d) A county treasurer or other public official, public entity, or public employee may not require the payment of a property tax before the due date described in this Subsection (1).
- (2)
- (a) Except as provided in Subsections (2)(e), (f), and (g)(i), for each parcel, all delinquent taxes and tax notice charges on each separately assessed parcel are subject to a penalty of 2.5% of the amount of the delinquent taxes and tax notice charges or \$10, whichever is greater.
 - (b) Unless the delinquent taxes and tax notice charges, together with the penalty, are paid on or before January 31, the amount of taxes and tax notice charges and penalty shall bear interest on a per annum basis from the January 1 immediately following the delinquency date.
 - (c) Except as provided in Subsection (2)(d), for purposes of Subsection (2)(b), the interest rate is equal to the sum of:
 - (i) 6%; and
 - (ii) the federal funds rate target:
 - (A) established by the Federal Open Market Committee; and
 - (B) that exists on the January 1 immediately following the date of delinquency.
 - (d) The interest rate described in Subsection (2)(c) may not be:
 - (i) less than 7%; or
 - (ii) more than 10%.
 - (e) The penalty described in Subsection (2)(a) is 1% of the amount of the delinquent taxes and tax notice charges or \$10, whichever is greater, if all delinquent taxes, all tax notice charges, and the penalty are paid on or before the January 31 immediately following the delinquency date.
 - (f) This section does not apply to the costs, charges, and interest rate accruing on any tax notice charge related to an assessment assessed in accordance with:
 - (i) Title 11, Chapter 42, Assessment Area Act; or
 - (ii) Title 11, Chapter 42a, Commercial Property Assessed Clean Energy Act.
- (g)
- (i) The county shall waive any penalty or interest for a property granted a deferral in accordance with Section 59-2a-801 from the day of the delinquency through the end of the deferral period.
 - (ii) Penalties and interest accrue in accordance with this Subsection (2) on any tax or tax notice charge that is delinquent after the deferral period ends.
- (3)

- (a) If the delinquency exceeds one year, the amount of taxes, tax notice charges, and penalties for that year and all succeeding years shall bear interest until settled in full through redemption or tax sale.
- (b) The interest rate to be applied shall be calculated for each year as established under Subsection (2) and shall apply on each individual year's delinquency until paid.
- (4) The county treasurer may accept and credit on account against taxes and tax notice charges becoming due during the current year, at any time before or after the tax rates are adopted, but not subsequent to the date of delinquency, either:
 - (a) payments in amounts of not less than \$10; or
 - (b) the full amount of the unpaid tax and tax notice charges.
- (5)
 - (a) At any time before the county treasurer provides the tax notice described in Section 59-2-1317, the county treasurer may refund amounts accepted and credited on account against taxes and tax notice charges becoming due during the current year.
 - (b) Upon recommendation by the county treasurer, the county legislative body shall adopt rules or ordinances to implement the provisions of this Subsection (5).

Amended by Chapter 172, 2025 General Session