

## **Chapter 17**

### **County Assessor**

#### **17-17-1 Duties of assessor -- Effective date of boundary changes for assessment.**

- (1) The assessor, in cooperation with the State Tax Commission, shall:
  - (a) perform the duties required in Title 59, Chapter 2, Part 13, Collection of Taxes, except those duties that have been reassigned to the treasurer in an ordinance adopted under Section 17-16-5.5; and
  - (b) perform any other duties required by law.
- (2) An assessment shall be collected in accordance with the effective date and boundary adjustment provisions in Subsection 17-2-209(4).

Amended by Chapter 381, 2010 General Session

#### **17-17-2 Assessor to be state qualified -- Vacancy -- Filling vacancy.**

- (1) As used in this section:
  - (a) "State-certified appraiser" means a state-certified general appraiser or state-certified residential appraiser as those terms are defined in Section 61-2g-102.
  - (b) "State-licensed appraiser" means the same as that term is defined in Section 61-2g-102.
- (2) An individual elected to the office of county assessor shall:
  - (a) meet the requirements described in Section 17-16-1; and
  - (b)
    - (i) except as provided in Subsection (2)(b)(ii), if elected on or after November 1, 1993, become a state-licensed or state-certified appraiser no later than 36 months after the day on which the individual's term of office begins; or
    - (ii) if elected on or after January 1, 2010, in a county of the first, second, or third class, be a state-licensed or state-certified appraiser before filing a declaration of candidacy for the office of county assessor.
- (3) The county assessor's office is vacant if:
  - (a) an assessor fails to meet the requirements described in Subsection (2); or
  - (b) no individual who meets the requirements described in Subsection (2) timely files a declaration of candidacy for the office of county assessor.
- (4)
  - (a) If a vacancy described in Subsection (3) occurs, the county legislative body shall fill the vacancy in accordance with Sections 17-53-104 and 20A-1-508.
  - (b) The individual who the county legislative body selects to fill the vacancy shall be a state-licensed or state-certified appraiser before the individual assumes the office of county assessor.
- (5) If the county legislative body cannot find an individual who meets the requirements described in Subsection (2) to fill a vacancy described in Subsection (3), the county legislative body may contract with a state-licensed or state-certified appraiser from outside the county to fill the remainder of the county assessor's term of office.

Repealed and Re-enacted by Chapter 285, 2016 General Session