

Part 13

Collection of Taxes

59-2-1301 Tax has effect of judgment -- Lien has effect of execution.

Every tax has the effect of a judgment against the person, and every lien created by this title has the force and effect of an execution duly levied against all personal property of the delinquent. The judgment is not satisfied nor the lien removed until the taxes are paid or the property sold for the payment of the judgment or lien.

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-1301.5 Definitions.

As used in this part:

- (1) "Tax notice charge" means an amount that:
 - (a) a property owner owes to a tax notice charge entity in relation to real property; and
 - (b) the county treasurer lists on the property tax notice in accordance with Section 59-2-1317 or another statutory authorization allowing the item's inclusion on the property tax notice.
- (2) "Tax notice charge entity" means the entity that certifies to the county treasurer an outstanding amount that:
 - (a) a property owner owes to the entity in relation to the property; and
 - (b) the county treasurer lists on the property tax notice as a tax notice charge.

Enacted by Chapter 197, 2018 General Session

59-2-1302 Assessor or treasurer's duties -- Collection of uniform fees and taxes on personal property -- Unpaid tax or unpaid uniform fee is a lien -- Delinquency interest -- Rate.

- (1) After the assessor assesses taxes or uniform fees on personal property, the assessor or, if this duty has been reassigned in an ordinance under Section 17-16-5.5, the treasurer shall:
 - (a) list the personal property tax or uniform fee with the real property of the owner in the manner required by law and as provided under Subsection (3), if the assessor or treasurer, as the case may be, determines that the real property is sufficient to secure the payment of the personal property taxes or uniform fees;
 - (b) immediately collect the taxes or uniform fees due on the personal property; or
 - (c) on or before the day on which the tax or uniform fee on personal property is due, obtain from the taxpayer a bond that is:
 - (i) payable to the county in an amount equal to the amount of the tax or uniform fee due, plus 20% of the amount of the tax or uniform fee due; and
 - (ii) conditioned for the payment of the tax or uniform fee on or before November 30.
- (2)
 - (a) An unpaid tax as defined in Section 59-1-705, or unpaid uniform fee upon personal property listed with the real property is a lien upon the owner's real property as of noon of January 1 of each year.
 - (b) An unpaid tax as defined in Section 59-1-705, or unpaid uniform fee upon personal property not listed with the real property is a lien upon the owner's personal property as of noon of January 1 of each year.
- (3) The assessor or treasurer, as the case may be, shall make the listing under this section:
 - (a) on the record of assessment of the real property; or

- (b) by entering a reference showing the record of the assessment of the personal property on the record of assessment of the real property.
- (4)
 - (a) The amount of tax or uniform fee assessed upon personal property is delinquent if the tax or uniform fee is not paid on the day on which the tax notice or the combined signed statement and tax notice under Section 59-2-306 is due.
 - (b) Subject to Subsection (4)(c), delinquent taxes or uniform fees under Subsection (4)(a) shall bear interest from the date of delinquency until the day on which the delinquent tax or uniform fee is paid at an interest rate equal to the sum of:
 - (i) 6%; and
 - (ii) the federal funds rate target:
 - (A) established by the Federal Open Markets Committee; and
 - (B) that exists on the January 1 immediately preceding the date of delinquency.
 - (c) The interest rate described in Subsection (4)(b) may not be less than 7% or more than 10%.
- (5) A county assessor or treasurer shall deposit all collections of public funds from a personal property tax or personal property uniform fee no later than once every seven banking days with:
 - (a) the state treasurer; or
 - (b) a qualified depository for the credit of the county.

Amended by Chapter 163, 2011 General Session

59-2-1303 Seizure and sale -- Method and procedure.

Unless taxes or uniform fees on personal property assessed by the county assessor are paid or secured as provided under Section 59-2-1302, the assessor or, if this duty has been reassigned in an ordinance under Section 17-16-5.5, the treasurer shall collect the taxes, including accrued interest and penalties, by seizure or seizure and subsequent sale of any personal property owned by the person against whom the tax is assessed. The assessor or treasurer, as the case may be, may seize that personal property on which a delinquent property tax or uniform fee exists at any time in order to protect a county's interest in that personal property. The sale of personal property shall be made in the following manner:

- (1)
 - (a) For all personal property, except manufactured homes and mobile homes as provided in Subsection (1)(b), the sale shall be made:
 - (i) at public auction;
 - (ii) of a sufficient amount of property to pay the taxes, or uniform fees and interest, penalties, and costs;
 - (iii) when practicable, in the city, town, or precinct where the property was seized; and
 - (iv) after one week's notice of the time and place of the sale, given by:
 - (A)
 - (I) publication in a newspaper having general circulation in the county; and
 - (II) publication in accordance with Section 45-1-101; and
 - (B) posting in three public places in the county.
 - (b) For manufactured homes and mobile homes that are used as a residence and that are listed on the personal property roll of the county, the sale shall be made:
 - (i) at public auction;
 - (ii) when practicable, in the city, town, or precinct where the property was seized;
 - (iii) no sooner than one year after the taxes on the property became delinquent as determined in Section 59-2-1302;

- (iv) after publication of the date, time, and place of sale:
 - (A) in a newspaper having general circulation in the county, once in each of two successive weeks immediately preceding the date of the sale; and
 - (B) in accordance with Section 45-1-101 for two weeks immediately preceding the date of the sale; and
- (v) after notification, sent by certified mail at least 10 days prior to the first date of publication under Subsection (1)(b)(iv), to the owner of the manufactured home or mobile home, all lien holders of record, and any other person known by the assessor to have an interest in the manufactured home or mobile home, of the date, time, and place of the sale.
- (2) For seizing or selling personal property the assessor or treasurer, as the case may be, may charge in each case the actual and necessary expenses for travel and seizing, handling, keeping, selling, or caring for that property.
- (3) Upon payment of the price bid for any personal property sold under this section, the delivery of the property, with a bill of sale, vests title in the purchaser.
- (4) All sale proceeds in excess of taxes, or uniform fees and interest, penalties, and costs shall be returned to the owner of the personal property, and until claimed shall be deposited in the county treasury and made subject to the order of the owner, the owner's heirs, or assigns.
- (5) The unsold portion of any property may be left at the place of sale at the risk of the owner.
- (6) If there is no acceptable purchaser of the property, the property shall be declared the property of the county. The county executive may sell or rent any property held in the name of the county at any time after the sale upon terms determined by the county legislative body.

Amended by Chapter 388, 2009 General Session

59-2-1304 Rate of previous year governs -- Proration among taxing units -- Effective date of boundary changes for assessment.

- (1)
 - (a) The amount of taxes to be collected in the current year on personal property assessed by the county assessor shall be based on the tax rates levied by all taxing entities for the previous year, and the tax so billed shall be the full tax on the property for the current year.
 - (b) The money collected in accordance with Subsection (1)(a) shall be paid:
 - (i) into the county treasury; and
 - (ii) by the treasurer to the various taxing entities pro rata in accordance with the tax rates levied and approved for the current year, including new entities levying for the first time.
- (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

59-2-1305 Entries of payments made -- Payments to county treasurer.

- (1) The assessor or, if this duty has been reassigned in an ordinance under Section 17-16-5.5, the treasurer shall note on the assessment roll, opposite the names of each person against whom taxes have been assessed or tax notice charges have been listed, the amount of the taxes and tax notice charges paid.
- (2)
 - (a) The assessor or treasurer, as the case may be, shall require all checks to be made payable to the office of the county assessor or treasurer, respectively.

- (b) If the assessor or treasurer receives checks made payable to a payee other than the office of the county assessor or treasurer, respectively, the assessor or treasurer, as the case may be, shall immediately endorse the check with a restrictive endorsement that makes the check payable to the office of the county treasurer.
- (3) The assessor shall deposit all money the assessor collects into an account controlled by the county treasurer.

Amended by Chapter 197, 2018 General Session

59-2-1306 Collection after taxpayer moves from county -- Evidence of tax due -- Costs of collection.

- (1) If any person moves from one county to another after being assessed on personal property, the county in which the person was assessed may sue for and collect the tax in the name of the county where the assessment was made.
- (2) At the trial, a certified copy of the assessment from the county where the assessment was made, with a signed statement attached that the tax has not been paid, describing it as on the assessment book or delinquent list, is prima facie evidence that the tax and the interest are due, and entitles the county to judgment, unless the defendant proves that the tax was paid.
- (3) The county treasurer shall be credited and the county auditor shall allow the expenses of collecting the tax and permit a deduction from the amount collected, not to exceed 1/3 of the amount of the tax collected.

Amended by Chapter 86, 2000 General Session

59-2-1307 Entries of tax payments made on rail cars or state-assessed commercial vehicles.

- (1) The commission, upon apportionment of the property of rail car companies and state-assessed commercial vehicles, shall proceed to collect the taxes from the owners of the property, and shall send to each owner notice of the amount of the tax assessed against it, when and where payable, when delinquent, and the penalty provided by law.
 - (a) The commission shall remit taxes collected from owners of state-assessed commercial vehicles to each county treasurer at least quarterly.
 - (b) On or before the first Monday in January following in each year, the commission shall remit to the state treasurer all other taxes collected and due the state, and to each county the taxes collected and due to it and to the various taxing entities included in the county. The state treasurer and the treasurers of the several taxing entities shall make proper entries in their records of the receipt of the taxes.
- (2) All railroads doing business in this state shall furnish the commission with any information required by the commission, within the knowledge of the railroad companies, which will aid the commission in the collection of taxes from rail car companies.

Amended by Chapter 86, 2000 General Session

59-2-1308 Property assessed by commission -- Collection procedures -- Exceptions.

- (1) Property taxes assessed by the commission shall be collected, billed, and paid in the manner provided for the collection, billing, and enforcement of other general property taxes under this chapter, except:
 - (a) the rolling stock of rail car companies; and
 - (b) state-assessed commercial vehicles.

- (2)
- (a) A county treasurer may require a taxpayer, other than a taxpayer described in Subsection (1) (a) or (b), to pay an ad valorem tax liability immediately if:
 - (i) the taxpayer's property taxes are assessed by the commission under Section 59-2-201; and
 - (ii) the taxpayer gives any indication of:
 - (A) departing from the state;
 - (B) removing the taxpayer's property from the state; or
 - (C) doing any other act which may prejudice or hinder the collection process for any assessment period.
 - (b) If a tax is not paid as provided in this chapter, the county treasurer shall collect the tax:
 - (i) for personal property and uniform fees, in the same manner as is provided for the collection of delinquent taxes or uniform fees under Sections 59-2-1302 and 59-2-1303; or
 - (ii) for all other property, including personal property and uniform fees listed with real property under Section 59-2-1302, in the same manner as is provided for the collection of delinquent taxes under Section 59-2-1331.
 - (c) The provisions of Sections 59-2-1302 and 59-2-1303 apply to the assessment by the commission or the county assessor of taxpayers other than a taxpayer described in Subsection (1)(a) or (b).

Amended by Chapter 360, 1997 General Session

Amended by Chapter 379, 1997 General Session

59-2-1308.5 Equal payment agreements.

- (1)
- (a) The commission may enter into an agreement with a commercial or industrial taxpayer to provide for equal, or approximately equal, property tax payments over a reasonable period of years, not to exceed 20 years, if:
 - (i) the payment schedule is based on an accepted valuation methodology that reasonably estimates the property's anticipated fair market value over the period of the proposed equal payments;
 - (ii) the agreement includes a provision making the initial equal payment schedule subject to an annual adjustment, as necessary, to account for differences between the property's fair market value as of the annual lien date and the property's fair market value that formed the basis of the initial equal payment schedule;
 - (iii) the commission, the taxpayer, and each affected taxing entity approve the agreement; and
 - (iv) the total amount the taxpayer pays under the agreement is no less than the amount the taxpayer would have paid in the absence of the agreement.
 - (b) A taxing entity may not approve an agreement under this section on behalf of another taxing entity.
- (2)
- (a) Subject to Subsection (2)(b), a tax lien under this chapter against the taxpayer's property is not affected by a payment pursuant to an agreement under this section to the extent of the difference between the amount the taxpayer would have been required to pay in the absence of the agreement and the amount of the payment under the agreement.
 - (b) For purposes of enforcing a tax lien under this chapter, a taxpayer's failure to pay the full amount of taxes that the taxpayer would have been required to pay in the absence of an agreement under this section does not constitute a failure to pay the full amount of taxes owing:

- (i) if the taxpayer pays the full amount of the payment owing under the agreement; and
 - (ii) unless the taxpayer:
 - (A) files for bankruptcy;
 - (B) transfers ownership of the property that is the subject of the property taxes; or
 - (C) has a change in ownership and the new owner does not assume all responsibility and liability under the agreement.
- (3)
- (a) The commission may revise, accelerate, or cancel an equal payment agreement under this section to the same extent and for the same reasons that the commission may revise, accelerate, or cancel an installment agreement under Section 59-1-1004.
 - (b) The commission shall give the taxpayer reasonable notice of its intent to revise or cancel an equal payment agreement under this section.
- (4) The commission shall promulgate rules to ensure that tax revenue derived from payments pursuant to an agreement under this section do not affect the calculation of the certified tax rate under Section 59-2-924.
- (5) If the commission or a taxing entity enters into an equal payment agreement under this section:
- (a) the commission shall annually provide an electronic report to the Revenue and Taxation Interim Committee on the effects of equal payment agreements under this section; and
 - (b) the Revenue and Taxation Interim Committee shall annually review and assess the effects of equal payment agreements under this section.

Amended by Chapter 135, 2016 General Session

59-2-1309 Publication of delinquency -- Seizure and sale -- Redemption -- Distribution of proceeds.

- (1)
- (a) On or before December 15 of each year, the commission shall publish a list of the delinquent rail car companies and state-assessed commercial vehicles:
 - (i) in a newspaper having general circulation in the state; and
 - (ii) as required in Section 45-1-101.
 - (b) The list shall contain the names of the owners, when known, and a general description of the property assessed as to which the taxes are delinquent, and the amount of the delinquent taxes.
 - (c) The commission shall publish with the list a notice that unless the delinquent taxes, together with the penalty, are paid before December 21, the property of the delinquent or so much of it as may be necessary to pay the amount of the taxes, penalty, and interest at the rate prescribed in Section 59-1-402 from December 31 to the date of sale, shall be seized and sold for taxes, interest, and costs, the sale to be made at any time and place at the discretion of the commission.
 - (d) The provisions of law governing the seizure and sale by county treasurers of personal property for delinquent taxes shall apply to sales made by the commission under this section, except that notice of the time and place of the sale shall be given by publication:
 - (i) in a newspaper of general circulation in the state; and
 - (ii) as required in Section 45-1-101.
- (2) Property seized by the commission pursuant to this section may be redeemed, at any time prior to the sale, by payment of the full amount of taxes due from the delinquent together with all penalties, interest, and the costs then accrued.

- (3) All sums collected by the commission upon the sale or redemption of property pursuant to this section shall be immediately distributed as follows:
- (a) all interest, penalties, and costs to the appropriate county treasurer; and
 - (b) any excess over the taxes, penalties, interest, and cost shall be deposited with the state treasurer subject to the order of the owner of the property sold, or the owner's heirs or assigns.

Amended by Chapter 388, 2009 General Session

59-2-1310 Collection by seizure and sale -- Procedure -- Costs.

- (1) The treasurer shall collect the taxes delinquent on personal property assessed by the commission as determined by the assessor, except when sufficient real estate is liable for the tax, by seizure and sale of any personal property owned by the delinquent taxpayer.
- (2) The sale shall be at public auction, and of a sufficient amount of property to pay the taxes and costs, and when practicable shall be made in the city, town, or precinct where seized.
- (3) The sale shall be made after one week's notice of the time and place of the sale, given by:
 - (a)
 - (i) publication in a newspaper having general circulation in the county; and
 - (ii) publication in accordance with Section 45-1-101; and
 - (b) posting in three public places in the county.
- (4) For seizing or selling personal property the treasurer may charge in each case the actual and necessary expenses for travel and seizing, handling, keeping, selling, or caring for property so seized or sold.
- (5) On payment of the price bid for any personal property sold, its delivery, with a bill of sale, vests title in the purchaser.
- (6) All excess of the proceeds of any sale over the taxes and costs shall be returned to the owner of the property sold, and until claimed shall be deposited in the county treasury and disposed of under Title 67, Chapter 4a, Revised Uniform Unclaimed Property Act, subject to the order of the owner, or the owner's heirs or assigns.
- (7) If there is no acceptable purchaser of the property, the property shall be declared the property of the county. The county executive may sell or rent any property held in the name of the county at any time after the sale upon terms determined by the county legislative body.
- (8) The unsold portion of any property may be left at the place of sale at the risk of the owner.

Amended by Chapter 388, 2009 General Session

59-2-1311 Treasurer to advise commission of taxes unpaid on its assessments -- Notice to property owners.

Each county treasurer shall, during the first week in February of each year, report to the commission the name of each person who has failed to pay the taxes assessed and levied against the person during the preceding year upon property assessed by the commission. The commission shall note that the prior year's taxes are delinquent on the next tax notice sent to property owners under Section 59-2-1307.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1312 Examination of books of county officers by state officers.

The state auditor, any member of the commission, or any person designated by the commission may examine the books of any county officer charged with the collection and receipt of state taxes.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1313 Attorney general to prosecute delinquent officers.

If, on examination, it is found that any officer has been guilty of defrauding the state of revenue or has neglected or refused to perform any duty relating to revenue, the attorney general shall prosecute the delinquent officer.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1314 Informalities and time prescribed for action -- Effect on validity of tax.

No assessment or act relating to assessment or collection of taxes is illegal on account of informality or because the assessment or act was not completed within the time required by law.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1315 Disposition of fines and forfeitures.

The fines and forfeitures incurred by violation of any of the provisions of this chapter shall be paid into the treasury for the use of the county where the property is located.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1316 Annual settlements between county assessor, county treasurer, and county auditor.

Every county assessor and county treasurer shall annually, on the first Monday in January, make a settlement with the county auditor of all transactions connected with the revenue for the previous year, and every county treasurer, on the expiration of the treasurer's term of office, shall make the settlement.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1317 Tax notice -- Contents of notice -- Procedures and requirements for providing notice.

- (1) As used in this section, "political subdivision lien" means the same as that term is defined in Section 11-60-102.
- (2) Subject to the other provisions of this section, the county treasurer shall:
 - (a) collect the taxes and tax notice charges; and
 - (b) provide a notice to each taxpayer that contains the following:
 - (i) the kind and value of property assessed to the taxpayer;
 - (ii) the street address of the property, if available to the county;
 - (iii) that the property may be subject to a detailed review in the next year under Section 59-2-303.1;
 - (iv) the amount of taxes levied;
 - (v) a separate statement of the taxes levied only on a certain kind or class of property for a special purpose;

- (vi) instructions for payment of the taxes and tax notice charges applicable to the property, including the taxpayer's payment options and collection procedures;
 - (vii) any tax notice charges applicable to the property, including:
 - (A) if applicable, a political subdivision lien for road damage that a railroad company causes, as described in Section 10-7-30;
 - (B) if applicable, a political subdivision lien for municipal water distribution, as described in Section 10-8-17, or a political subdivision lien for an increase in supply from a municipal water distribution, as described in Section 10-8-19;
 - (C) if applicable, a political subdivision lien for unpaid abatement fees as described in Section 10-11-4;
 - (D) if applicable, a political subdivision lien for the unpaid portion of an assessment assessed in accordance with Title 11, Chapter 42, Assessment Area Act, or Title 11, Chapter 42a, Commercial Property Assessed Clean Energy Act, including unpaid costs, charges, and interest as of the date the local entity certifies the unpaid amount to the county treasurer;
 - (E) if applicable, for a special district in accordance with Section 17B-1-902, a political subdivision lien for an unpaid fee, administrative cost, or interest;
 - (F) if applicable, a political subdivision lien for an unpaid irrigation district use charge as described in Section 17B-2a-506;
 - (G) if applicable, a political subdivision lien for a contract assessment under a water contract, as described in Section 17B-2a-1007;
 - (H) if applicable, a property tax penalty that a public infrastructure district imposes, as described in Section 17D-4-304; and
 - (I) if applicable, an annual payment to the Military Installation Development Authority or an entity designated by the authority in accordance with Section 63H-1-501;
 - (viii) if a county's tax notice includes an assessment area charge, a statement that, due to potentially ongoing assessment area charges, costs, penalties, and interest, payment of a tax notice charge may not:
 - (A) pay off the full amount the property owner owes to the tax notice entity; or
 - (B) cause a release of the lien underlying the tax notice charge;
 - (ix) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);
 - (x) the date the taxes and tax notice charges are due;
 - (xi) the street address or website at which the taxes and tax notice charges may be paid;
 - (xii) the date on which the taxes and tax notice charges are delinquent;
 - (xiii) the penalty imposed on delinquent taxes and tax notice charges;
 - (xiv) a statement that explains the taxpayer's right to direct allocation of a partial payment in accordance with Subsection (9);
 - (xv) other information specifically authorized to be included on the notice under this chapter;
 - (xvi) other property tax information approved by the commission; and
 - (xvii) if sent in calendar year 2024, 2025, or 2026:
 - (A) notice that the taxpayer may request electronic notice as described in Subsection 17-21-6(1)(m); and
 - (B) instructions describing how to elect to receive a notice as described in Subsection 17-21-6(1)(m).
- (3)
- (a) Unless expressly allowed under this section or another statutory provision, the treasurer may not add an amount to be collected to the property tax notice.

- (b) If the county treasurer adds an amount to be collected to the property tax notice under this section or another statutory provision that expressly authorizes the item's inclusion on the property tax notice:
 - (i) the amount constitutes a tax notice charge; and
 - (ii)
 - (A) the tax notice charge has the same priority as property tax; and
 - (B) a delinquency of the tax notice charge triggers a tax sale, in accordance with Section 59-2-1343.
- (4) For any property for which property taxes or tax notice charges are delinquent, the notice described in Subsection (2) shall state, "Prior taxes or tax notice charges are delinquent on this parcel."
- (5) Except as provided in Subsection (6), the county treasurer shall:
 - (a) mail the notice required by this section, postage prepaid; or
 - (b) leave the notice required by this section at the taxpayer's residence or usual place of business, if known.
- (6)
 - (a) Subject to the other provisions of this Subsection (6), a county treasurer may, at the county treasurer's discretion, provide the notice required by this section by electronic mail if a taxpayer makes an election, according to procedures determined by the county treasurer, to receive the notice by electronic mail.
 - (b) A taxpayer may revoke an election to receive the notice required by this section by electronic mail if the taxpayer provides written notice to the treasurer on or before October 1.
 - (c) A revocation of an election under this section does not relieve a taxpayer of the duty to pay a tax or tax notice charge due under this chapter on or before the due date for paying the tax or tax notice charge.
 - (d) A county treasurer shall provide the notice required by this section using a method described in Subsection (5), until a taxpayer makes a new election in accordance with this Subsection (6), if:
 - (i) the taxpayer revokes an election in accordance with Subsection (6)(b) to receive the notice required by this section by electronic mail; or
 - (ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.
 - (e) A person is considered to be a taxpayer for purposes of this Subsection (6) regardless of whether the property that is the subject of the notice required by this section is exempt from taxation.
- (7)
 - (a) The county treasurer shall provide the notice required by this section to a taxpayer on or before November 1.
 - (b) The county treasurer shall keep on file in the county treasurer's office the information set forth in the notice.
 - (c) The county treasurer is not required to mail a tax receipt acknowledging payment.
- (8) This section does not apply to property taxed under Section 59-2-1302 or 59-2-1307.
- (9)
 - (a) A taxpayer who pays less than the full amount due on the taxpayer's property tax notice may, on a form provided by the county treasurer, direct how the county treasurer allocates the partial payment between:
 - (i) the total amount due for property tax;
 - (ii) the amount due for assessments, past due special district fees, and other tax notice charges; and

- (iii) any other amounts due on the property tax notice.
- (b) The county treasurer shall comply with a direction submitted to the county treasurer in accordance with Subsection (9)(a).
- (c) The provisions of this Subsection (9) do not:
 - (i) affect the right or ability of a local entity to pursue any available remedy for non-payment of any item listed on a taxpayer's property tax notice; or
 - (ii) toll or otherwise change any time period related to a remedy described in Subsection (9)(c)(i).

Amended by Chapter 337, 2025 General Session

59-2-1318 Date of payment of property tax -- Notation on assessment roll.

The county treasurer shall mark the date of the payment of any tax on the assessment roll opposite the property identification number.

Amended by Chapter 143, 1997 General Session

59-2-1319 Receipts for payments -- Payment by warrant -- Cash payments required -- Exceptions.

- (1) If a person pays taxes in person at the county treasurer's office, the county treasurer shall, upon request, give a receipt to the person paying the taxes, specifying the amount of the taxes due, the property identification number, and the aggregate amount of taxes paid.
- (2) County warrants shall be taken in payment of county taxes, city warrants in payment of city taxes, and school district warrants in payment of school district taxes.
- (3) All taxes shall be paid in cash, unless the county treasurer adopts rules otherwise.

Amended by Chapter 143, 1997 General Session

59-2-1320 Settlements with county legislative bodies.

On the first Monday of March and June, and the second Monday of September and December, the county treasurer shall settle with the county legislative body for all money collected by the treasurer, and on those days shall deliver to and file in the office of the county auditor a statement under oath showing:

- (1) an account of all transactions and receipts since the last settlement; and
- (2) that all money collected is in the county treasury.

Amended by Chapter 227, 1993 General Session

59-2-1321 Erroneous or illegal assessments -- Deductions and refunds.

The county legislative body, upon sufficient evidence being produced that property has been either erroneously or illegally assessed, may order the county treasurer to allow the taxes on that part of the property erroneously or illegally assessed to be deducted before payment of taxes. Any taxes, interest, and costs paid more than once, or erroneously or illegally collected, may, by order of the county legislative body, be refunded by the county treasurer, and the portion of taxes, interest, and costs paid to the state or any taxing entity shall be refunded to the county, and the appropriate officer shall draw a warrant for that amount in favor of the county.

Amended by Chapter 227, 1993 General Session

59-2-1322 Property assessed more than once.

If the county treasurer determines that any property has been assessed more than once for the same year, the treasurer shall collect only the tax justly due and report the facts, under affidavit, to the county auditor.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1323 Undivided interests in real estate -- Interest of delinquent co-owner only to be sold.

- (1) The county treasurer shall issue a receipt showing the interest on which taxes or tax notice charges are paid to any person paying taxes on an undivided interest in real estate.
- (2) If any portion of the taxes or tax notice charges on the real estate remain unpaid, it is the duty of the treasurer to sell only the undivided interest in the real estate which belongs to the co-owners who have not paid their portion of the tax.

Amended by Chapter 197, 2018 General Session

59-2-1324 Taxes and tax notice charges to be paid before distribution of estate of a deceased person.

- (1) The district court shall require every administrator or executor to pay out of the funds of the estate all taxes and tax notice charges due from the estate.
- (2) No order or decree for the distribution of any property of any decedent among the heirs or devisees may be made until all taxes and tax notice charges against the estate are paid.

Amended by Chapter 197, 2018 General Session

59-2-1325 Nature and extent of lien -- Time of attachment -- Effective date of boundary changes for assessment.

- (1)
 - (a) A tax upon real property is a lien against the property assessed.
 - (b) A tax due upon improvements upon real property assessed to a person other than the owner of the real property is a lien upon the property and improvements.
 - (c) A lien described in Subsection (1)(a) or (b) shall attach on January 1 of each year.
- (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

59-2-1326 Illegal tax and tax notice charges -- Injunction to restrain collection.

- (1) No injunction may be granted by any court to restrain the collection of any tax, any part of the tax, or any tax notice charge, nor to restrain the sale of any property for the nonpayment of the tax or tax notice charge, unless the tax or tax notice charge, or some part of the tax or tax notice charge sought to be enjoined:
 - (a) is not authorized by law; or
 - (b) is on property which is exempt from taxation.
- (2) If the payment of a part of a tax or tax notice charge is sought to be enjoined, the other part shall be paid or tendered before any action may be commenced.

Amended by Chapter 197, 2018 General Session

59-2-1327 Payment of tax or tax notice charge under protest -- Circumstances where authorized -- Action to recover tax or tax notice charge paid.

- (1) Where a taxing entity demands or enforces a tax or where an entity responsible for a tax notice charge demands or enforces the tax notice charge, and the person whose property is taxed or charged claims the tax or tax notice charge is unlawful, that person may pay the tax or tax notice charge under protest to the county treasurer.
- (2) The person may then bring an action in the district court against the officer or taxing entity to recover the tax or tax notice charge or any portion of the tax or tax notice charge paid under protest.

Amended by Chapter 197, 2018 General Session

59-2-1328 Judgment or order against state or taxing entity -- Payment to taxpayer -- County recovery of portion of payment to taxpayer from the state or a taxing entity other than the county -- Apportionment of expenses incurred by county in objection to assessment by commission.

- (1) If a taxpayer obtains a final and unappealable judgment or order in accordance with Section 59-2-1330 ordering a reduction in the amount of any tax levied against any property for which the taxpayer paid a tax or any portion of a tax under this chapter for a calendar year, the state or the taxing entity against which the taxpayer obtained the final and unappealable judgment or order shall:
 - (a) audit and allow the final and unappealable judgment or order;
 - (b) cause a warrant to be drawn for the amount recovered by the final and unappealable judgment or order; and
 - (c) pay the taxpayer as required by Section 59-2-1330.
- (2) At the request of a county, the state or a taxing entity shall cause a warrant to be drawn upon the treasurer of the state or the taxing entity in favor of the county:
 - (a) if:
 - (i) the final and unappealable judgment or order described in Subsection (1) is obtained against a county; and
 - (ii) any portion of the taxes included in the final and unappealable judgment or order described in Subsection (1):
 - (A) is levied by the state or a taxing entity other than the county; and
 - (B) has been paid over to the state or the taxing entity described in Subsection (2)(a)(ii)(A) by the county; and
 - (b) for the state's or the taxing entity's proportionate share of a payment to a taxpayer required by Section 59-2-1330.
- (3) For purposes of Subsection (2), the state's or a taxing entity's proportionate share of a payment to a taxpayer required by Section 59-2-1330 is an amount equal to the product of:
 - (a) the percentage by which the amount of any tax levied against any property for which the taxpayer paid a tax under this chapter for a calendar year was reduced in accordance with the final and unappealable judgment or order described in Subsection (1); and
 - (b) the total amount of the taxes for the property described in Subsection (1) paid over to the state or the taxing entity by the county for the calendar year described in Subsection (3)(a).

- (4) If the final and unappealable judgment or order described in Subsection (1) results from an objection to the commission's assessment of property to which the county is a party under Section 59-2-1007, any expenses incurred by the county in connection with the objection shall be apportioned proportionately among each taxing entity located within the county.

Amended by Chapter 249, 2024 General Session

59-2-1329 Right to injunction limited.

This remedy supersedes the remedy of injunction and all other remedies which might be invoked to prevent the collection of taxes alleged to be unlawfully levied or demanded, unless the court finds that the remedy provided is inadequate, in which case the injunctive proceedings under Section 59-2-1326 apply.

Repealed and Re-enacted by Chapter 3, 1988 General Session

Superseded 1/1/2026

59-2-1330 Payment of property taxes -- Payments to taxpayer by state or taxing entity -- Refund of penalties paid by taxpayer -- Refund of interest paid by taxpayer -- Payment of interest to taxpayer -- Judgment levy -- Objections to assessments by the commission -- Time periods for making payments to taxpayer.

- (1) Unless otherwise specifically provided by statute, property taxes shall be paid directly to the county treasurer:
- (a) on the date that the property taxes are due; and
 - (b) as provided in this chapter.
- (2)
- (a) The county treasurer shall apply a payment that is insufficient to cover both a tax or tax notice charge that is deferred in accordance with Part 18, Tax Deferral and Tax Abatement, and a current year property tax or tax notice charge to the current tax year property tax or tax notice charge first.
 - (b) The county treasurer shall send notice to the property owner:
 - (i) that the payment was insufficient;
 - (ii) that the county applied the payment to the tax or tax notice charges for the current tax year; and
 - (iii) of the amount of tax and tax notice charge that is outstanding.
- (3) A taxpayer shall receive payment as provided in this section if a reduction in the amount of any tax levied against any property for which the taxpayer paid a tax or any portion of a tax under this chapter for a calendar year is required by a final and unappealable judgment or order described in Subsection (4) issued by:
- (a) a county board of equalization;
 - (b) the commission; or
 - (c) a court of competent jurisdiction.
- (4)
- (a) For purposes of Subsection (3), the state or any taxing entity that has received property taxes or any portion of property taxes from a taxpayer described in Subsection (2) shall pay the taxpayer if:
 - (i) the taxes the taxpayer paid in accordance with Subsection (3) are collected by an authorized officer of the:
 - (A) county; or

- (B) state; and
- (ii) the taxpayer obtains a final and unappealable judgment or order:
 - (A) from a county board of equalization, the commission, or a court of competent jurisdiction;
 - (B) against:
 - (I) the taxing entity or an authorized officer of the taxing entity; or
 - (II) the state or an authorized officer of the state; and
 - (C) ordering a reduction in the amount of any tax levied against any property for which a taxpayer paid a tax or any portion of a tax under this chapter for the calendar year.
- (b) The amount that the state or a taxing entity shall pay a taxpayer shall be determined in accordance with Subsections (5) through (8).
- (5) For purposes of Subsections (3) and (4), the amount the state shall pay to a taxpayer is equal to the sum of:
 - (a) if the difference described in this Subsection (5)(a) is greater than \$0, the difference between:
 - (i) the tax the taxpayer paid to the state in accordance with Subsection (3); and
 - (ii) the amount of the taxpayer's tax liability to the state after the reduction in the amount of tax levied against the property in accordance with the final and unappealable judgment or order described in Subsection (4);
 - (b) if the difference described in this Subsection (5)(b) is greater than \$0, the difference between:
 - (i) any penalties the taxpayer paid to the state in accordance with Section 59-2-1331; and
 - (ii) the amount of penalties the taxpayer is liable to pay to the state in accordance with Section 59-2-1331 after the reduction in the amount of tax levied against the property in accordance with the final and unappealable judgment or order described in Subsection (4);
 - (c) as provided in Subsection (7)(a), interest the taxpayer paid in accordance with Section 59-2-1331 on the amounts described in Subsections (5)(a) and (5)(b); and
 - (d) as provided in Subsection (7)(b), interest on the sum of the amounts described in Subsections (5)(a), (5)(b), and (5)(c).
- (6) For purposes of Subsections (3) and (4), the amount a taxing entity shall pay to a taxpayer is equal to the sum of:
 - (a) if the difference described in this Subsection (6)(a) is greater than \$0, the difference between:
 - (i) the tax the taxpayer paid to the taxing entity in accordance with Subsection (3); and
 - (ii) the amount of the taxpayer's tax liability to the taxing entity after the reduction in the amount of tax levied against the property in accordance with the final and unappealable judgment or order described in Subsection (4);
 - (b) if the difference described in this Subsection (6)(b) is greater than \$0, the difference between:
 - (i) any penalties the taxpayer paid to the taxing entity in accordance with Section 59-2-1331; and
 - (ii) the amount of penalties the taxpayer is liable to pay to the taxing entity in accordance with Section 59-2-1331 after the reduction in the amount of tax levied against the property in accordance with the final and unappealable judgment or order described in Subsection (4);
 - (c) as provided in Subsection (7)(a), interest the taxpayer paid in accordance with Section 59-2-1331 on the amounts described in Subsections (6)(a) and (6)(b); and
 - (d) as provided in Subsection (7)(b), interest on the sum of the amounts described in Subsections (6)(a), (6)(b), and (6)(c).
- (7) Except as provided in Subsection (8):
 - (a) interest shall be refunded to a taxpayer on the amount described in Subsection (5)(c) or (6)(c) in an amount equal to the amount of interest the taxpayer paid in accordance with Section 59-2-1331; and
 - (b) interest shall be paid to a taxpayer on the amount described in Subsection (5)(d) or (6)(d):

- (i) beginning on the later of:
 - (A) the day on which the taxpayer paid the tax in accordance with Subsection (3); or
 - (B) January 1 of the calendar year immediately following the calendar year for which the tax was due;
 - (ii) ending on the day on which the state or a taxing entity pays to the taxpayer the amount required by Subsection (5) or (6); and
 - (iii) at the interest rate earned by the state treasurer on public funds transferred to the Public Treasurers' Investment Fund as defined in Section 51-7-3.
- (8)
 - (a) The state may not pay or refund interest to a taxpayer under Subsection (7) on any tax the taxpayer paid in accordance with Subsection (3) that exceeds the amount of tax levied by the state for that calendar year as stated on the notice required by Section 59-2-1317.
 - (b) A taxing entity may not pay or refund interest to a taxpayer under Subsection (7) on any tax the taxpayer paid in accordance with Subsection (3) that exceeds the amount of tax levied by the taxing entity for that calendar year as stated on the notice required by Section 59-2-1317.
- (9)
 - (a) Each taxing entity may levy a tax to pay the taxing entity's share of the final and unappealable judgment or order described in Subsection (4) if:
 - (i) the final and unappealable judgment or order is issued no later than 15 days prior to the date the certified tax rate is set under Section 59-2-924;
 - (ii) the following information is included on the notice under Section 59-2-919.1:
 - (A) the amount of the judgment levy; and
 - (B) the term of the judgment levy; and
 - (iii) the final and unappealable judgment or order is an eligible judgment, as defined in Section 59-2-102.
 - (b) The levy under Subsection (9)(a) is in addition to, and exempt from, the maximum levy established for the taxing entity.
 - (c) A taxing entity may divide a judgment levy under this Subsection (9) and impose the judgment levy in more than one subsequent tax year.
- (10)
 - (a) A taxpayer that objects to the assessment of property assessed by the commission shall pay, on or before the property tax due date established under Subsection 59-2-1331(1) or Section 59-2-1332, the full amount of taxes stated on the notice required by Section 59-2-1317 if:
 - (i) the taxpayer has applied to the commission for a hearing in accordance with Section 59-2-1007 on the objection to the assessment; and
 - (ii) the commission has not issued a written decision on the objection to the assessment in accordance with Section 59-2-1007.
 - (b) A taxpayer that pays the full amount of taxes due under Subsection (10)(a) is not required to pay penalties or interest on an assessment described in Subsection (10)(a) unless:
 - (i) a final and unappealable judgment or order establishing that the property described in Subsection (10)(a) has a value greater than the value stated on the notice required by Section 59-2-1317 is issued by:
 - (A) the commission; or
 - (B) a court of competent jurisdiction; and
 - (ii) the taxpayer fails to pay the additional tax liability resulting from the final and unappealable judgment or order described in Subsection (10)(b)(i) within a 45-day period after the county bills the taxpayer for the additional tax liability.
- (11)

- (a) Except as provided in Subsection (11)(b), a payment that is required by this section shall be paid to a taxpayer:
 - (i) within 120 days after the day on which the final and unappealable judgment or order is issued in accordance with Subsection (4); or
 - (ii) if a judgment levy is imposed in accordance with Subsection (9):
 - (A) if the payment to the taxpayer required by this section is \$15,000 or more, no later than December 31 of the first year in which the judgment levy is imposed; and
 - (B) if the payment to the taxpayer required by this section is less than \$15,000, within 120 days after the date the final and unappealable judgment or order is issued in accordance with Subsection (4).
- (b) A taxpayer may enter into an agreement:
 - (i) that establishes a time period other than a time period described in Subsection (11)(a) for making a payment to the taxpayer that is required by this section; and
 - (ii) with:
 - (A) an authorized officer of a taxing entity for a tax imposed by a taxing entity; or
 - (B) an authorized officer of the state for a tax imposed by the state.

Amended by Chapter 258, 2024 General Session

Effective 1/1/2026

59-2-1330 Payment of property taxes -- Payments to taxpayer by state or taxing entity -- Refund of penalties paid by taxpayer -- Refund of interest paid by taxpayer -- Payment of interest to taxpayer -- Judgment levy -- Objections to assessments by the commission -- Time periods for making payments to taxpayer.

- (1) Unless otherwise specifically provided by statute, property taxes shall be paid directly to the county treasurer:
 - (a) on the date that the property taxes are due; and
 - (b) as provided in this chapter.
- (2)
 - (a) The county treasurer shall apply a payment that is insufficient to cover both a tax or tax notice charge that is deferred in accordance with Chapter 2a, Part 7, Discretionary Deferral, Chapter 2a, Part 8, Nondiscretionary Deferral for Property with Qualifying Increase, or Chapter 2a, Part 9, Nondiscretionary Deferral for Elderly Property Owners, and a current year property tax or tax notice charge to the current tax year property tax or tax notice charge first.
 - (b) The county treasurer shall send notice to the property owner:
 - (i) that the payment was insufficient;
 - (ii) that the county applied the payment to the tax or tax notice charges for the current tax year; and
 - (iii) of the amount of tax and tax notice charge that is outstanding.
- (3) A taxpayer shall receive payment as provided in this section if a reduction in the amount of any tax levied against any property for which the taxpayer paid a tax or any portion of a tax under this chapter for a calendar year is required by a final and unappealable judgment or order described in Subsection (4) issued by:
 - (a) a county board of equalization;
 - (b) the commission; or
 - (c) a court of competent jurisdiction.
- (4)

- (a) For purposes of Subsection (3), the state or any taxing entity that has received property taxes or any portion of property taxes from a taxpayer described in Subsection (2) shall pay the taxpayer if:
 - (i) the taxes the taxpayer paid in accordance with Subsection (3) are collected by an authorized officer of the:
 - (A) county; or
 - (B) state; and
 - (ii) the taxpayer obtains a final and unappealable judgment or order:
 - (A) from a county board of equalization, the commission, or a court of competent jurisdiction;
 - (B) against:
 - (I) the taxing entity or an authorized officer of the taxing entity; or
 - (II) the state or an authorized officer of the state; and
 - (C) ordering a reduction in the amount of any tax levied against any property for which a taxpayer paid a tax or any portion of a tax under this chapter for the calendar year.
- (b) The amount that the state or a taxing entity shall pay a taxpayer shall be determined in accordance with Subsections (5) through (8).
- (5) For purposes of Subsections (3) and (4), the amount the state shall pay to a taxpayer is equal to the sum of:
 - (a) if the difference described in this Subsection (5)(a) is greater than \$0, the difference between:
 - (i) the tax the taxpayer paid to the state in accordance with Subsection (3); and
 - (ii) the amount of the taxpayer's tax liability to the state after the reduction in the amount of tax levied against the property in accordance with the final and unappealable judgment or order described in Subsection (4);
 - (b) if the difference described in this Subsection (5)(b) is greater than \$0, the difference between:
 - (i) any penalties the taxpayer paid to the state in accordance with Section 59-2-1331; and
 - (ii) the amount of penalties the taxpayer is liable to pay to the state in accordance with Section 59-2-1331 after the reduction in the amount of tax levied against the property in accordance with the final and unappealable judgment or order described in Subsection (4);
 - (c) as provided in Subsection (7)(a), interest the taxpayer paid in accordance with Section 59-2-1331 on the amounts described in Subsections (5)(a) and (5)(b); and
 - (d) as provided in Subsection (7)(b), interest on the sum of the amounts described in Subsections (5)(a), (5)(b), and (5)(c).
- (6) For purposes of Subsections (3) and (4), the amount a taxing entity shall pay to a taxpayer is equal to the sum of:
 - (a) if the difference described in this Subsection (6)(a) is greater than \$0, the difference between:
 - (i) the tax the taxpayer paid to the taxing entity in accordance with Subsection (3); and
 - (ii) the amount of the taxpayer's tax liability to the taxing entity after the reduction in the amount of tax levied against the property in accordance with the final and unappealable judgment or order described in Subsection (4);
 - (b) if the difference described in this Subsection (6)(b) is greater than \$0, the difference between:
 - (i) any penalties the taxpayer paid to the taxing entity in accordance with Section 59-2-1331; and
 - (ii) the amount of penalties the taxpayer is liable to pay to the taxing entity in accordance with Section 59-2-1331 after the reduction in the amount of tax levied against the property in accordance with the final and unappealable judgment or order described in Subsection (4);
 - (c) as provided in Subsection (7)(a), interest the taxpayer paid in accordance with Section 59-2-1331 on the amounts described in Subsections (6)(a) and (6)(b); and

- (d) as provided in Subsection (7)(b), interest on the sum of the amounts described in Subsections (6)(a), (6)(b), and (6)(c).
- (7) Except as provided in Subsection (8):
 - (a) interest shall be refunded to a taxpayer on the amount described in Subsection (5)(c) or (6)(c) in an amount equal to the amount of interest the taxpayer paid in accordance with Section 59-2-1331; and
 - (b) interest shall be paid to a taxpayer on the amount described in Subsection (5)(d) or (6)(d):
 - (i) beginning on the later of:
 - (A) the day on which the taxpayer paid the tax in accordance with Subsection (3); or
 - (B) January 1 of the calendar year immediately following the calendar year for which the tax was due;
 - (ii) ending on the day on which the state or a taxing entity pays to the taxpayer the amount required by Subsection (5) or (6); and
 - (iii) at the interest rate earned by the state treasurer on public funds transferred to the Public Treasurers' Investment Fund as defined in Section 51-7-3.
- (8)
 - (a) The state may not pay or refund interest to a taxpayer under Subsection (7) on any tax the taxpayer paid in accordance with Subsection (3) that exceeds the amount of tax levied by the state for that calendar year as stated on the notice required by Section 59-2-1317.
 - (b) A taxing entity may not pay or refund interest to a taxpayer under Subsection (7) on any tax the taxpayer paid in accordance with Subsection (3) that exceeds the amount of tax levied by the taxing entity for that calendar year as stated on the notice required by Section 59-2-1317.
- (9)
 - (a) Each taxing entity may levy a tax to pay the taxing entity's share of the final and unappealable judgment or order described in Subsection (4) if:
 - (i) the final and unappealable judgment or order is issued no later than 15 days prior to the date the certified tax rate is set under Section 59-2-924;
 - (ii) the following information is included on the notice under Section 59-2-919.1:
 - (A) the amount of the judgment levy; and
 - (B) the term of the judgment levy; and
 - (iii) the final and unappealable judgment or order is an eligible judgment, as defined in Section 59-2-102.
 - (b) The levy under Subsection (9)(a) is in addition to, and exempt from, the maximum levy established for the taxing entity.
 - (c) A taxing entity may divide a judgment levy under this Subsection (9) and impose the judgment levy in more than one subsequent tax year.
- (10)
 - (a) A taxpayer that objects to the assessment of property assessed by the commission shall pay, on or before the property tax due date established under Subsection 59-2-1331(1) or Section 59-2-1332, the full amount of taxes stated on the notice required by Section 59-2-1317 if:
 - (i) the taxpayer has applied to the commission for a hearing in accordance with Section 59-2-1007 on the objection to the assessment; and
 - (ii) the commission has not issued a written decision on the objection to the assessment in accordance with Section 59-2-1007.
 - (b) A taxpayer that pays the full amount of taxes due under Subsection (10)(a) is not required to pay penalties or interest on an assessment described in Subsection (10)(a) unless:

- (i) a final and unappealable judgment or order establishing that the property described in Subsection (10)(a) has a value greater than the value stated on the notice required by Section 59-2-1317 is issued by:
 - (A) the commission; or
 - (B) a court of competent jurisdiction; and
 - (ii) the taxpayer fails to pay the additional tax liability resulting from the final and unappealable judgment or order described in Subsection (10)(b)(i) within a 45-day period after the county bills the taxpayer for the additional tax liability.
- (11)
 - (a) Except as provided in Subsection (11)(b), a payment that is required by this section shall be paid to a taxpayer:
 - (i) within 120 days after the day on which the final and unappealable judgment or order is issued in accordance with Subsection (4); or
 - (ii) if a judgment levy is imposed in accordance with Subsection (9):
 - (A) if the payment to the taxpayer required by this section is \$15,000 or more, no later than December 31 of the first year in which the judgment levy is imposed; and
 - (B) if the payment to the taxpayer required by this section is less than \$15,000, within 120 days after the date the final and unappealable judgment or order is issued in accordance with Subsection (4).
 - (b) A taxpayer may enter into an agreement:
 - (i) that establishes a time period other than a time period described in Subsection (11)(a) for making a payment to the taxpayer that is required by this section; and
 - (ii) with:
 - (A) an authorized officer of a taxing entity for a tax imposed by a taxing entity; or
 - (B) an authorized officer of the state for a tax imposed by the state.

Amended by Chapter 172, 2025 General Session

Superseded 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 Markets 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 59-2-1802.1 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 263, 2024 General Session

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

59-2-1331.5 Partial payment of property tax on a base parcel.

- (1)
 - (a) Subject to Subsection (1)(b), a person may make a payment toward a subdivided lot's proportional share of the property tax on the base parcel before the date on which the property tax is due.
 - (b) A person may make a payment under Subsection (1)(a) only if the record owner of the subdivided lot is a bona fide purchaser.
- (2)
 - (a) Upon request, the county treasurer shall provide a person:
 - (i) the amount of a subdivided lot's proportional share of the property tax on the base parcel for the current year; or
 - (ii) if the amount described in Subsection (2)(a)(i) is unavailable, a reasonable estimate of a subdivided lot's proportional share of the property tax on the base parcel for the current year.
 - (b) The county treasurer shall calculate a subdivided lot's proportional share of the property tax on the base parcel by comparing:
 - (i) the amount of the value of the base parcel as described in Subsection (2)(b)(ii) that is attributable to the property that comprises the subdivided lot as the property existed on January 1 of the current year; and
 - (ii) the value of the base parcel as it existed on January 1 of the current year.
- (3)
 - (a) The county treasurer shall send a written notice described in Subsection (3)(b) to the record owner of a subdivided lot if:
 - (i) a person makes a payment under Subsection (1) toward the subdivided lot's proportional share of the property tax on the base parcel; and
 - (ii) as of November 30, there is an outstanding balance on the subdivided lot's proportional share of the property tax on the base parcel.
 - (b) A written notice described in Subsection (3)(a) shall state:

- (i) the remaining balance owed on the subdivided lot's proportional share of the property tax on the base parcel;
 - (ii) a date, not less than 30 days after the day on which the notice is sent, by which the remaining balance is due; and
 - (iii) that any amount of the balance that is not paid or postmarked by the date described in Subsection (3)(b)(ii) is delinquent and subject to the penalties, interest, and administrative costs described in this chapter.
- (4) If a person timely pays a subdivided lot's proportional share of the property tax on the base parcel, and the property tax on the base parcel subsequently becomes delinquent, the subdivided lot is not subject to:
- (a) a lien for the payment of the delinquent property tax on the base parcel; or
 - (b) any penalties, interest, or administrative costs associated with the delinquent property tax on the base parcel.

Enacted by Chapter 368, 2016 General Session

59-2-1332 Extension of date of delinquency.

- (1)
- (a) The county legislative body may, upon a petition of not less than 100 taxpayers or upon its own motion for good cause, by proclamation, extend the property tax due date from November 30 to noon on December 30.
 - (b) If the county legislative body extends the property tax due date under Subsection (1)(a), the county legislative body shall publish a notice of the proclamation covering this extension:
 - (i) in a newspaper of general circulation in the county in at least two issues before November 1 of the year in which the taxes are to be paid; and
 - (ii) in accordance with Section 45-1-101 for two weeks before November 1.
- (2) In all cases where the county legislative body extends the property tax due date under Subsection (1), the date for the selling of property to the county for delinquent taxes or tax notice charges shall be extended 30 days from the dates provided by law.

Amended by Chapter 197, 2018 General Session

59-2-1332.5 Mailing notice of delinquency or publication of delinquent list -- Contents -- Notice -- Definitions.

- (1) As used in this section, "business entity" means:
- (a) an association;
 - (b) a corporation;
 - (c) a limited liability company;
 - (d) a partnership;
 - (e) a trust; or
 - (f) a business entity similar to Subsections (1)(a) through (e).
- (2) The county treasurer shall provide notice of delinquency in the payment of property taxes and tax notice charges:
- (a) except as provided in Subsection (5), on or before December 31 of each calendar year; and
 - (b) in a manner described in Subsection (3).
- (3) The notice described in Subsection (2) shall be provided by:
- (a)

- (i) mailing a written notice that includes the information described in Subsection (4)(a), postage prepaid, to:
 - (A) each delinquent taxpayer; and
 - (B) if the delinquent property taxes or tax notice charges are assessed on a base parcel, the record owner of each subdivided lot; and
 - (ii) making available to the public a list of delinquencies in the payment of property taxes:
 - (A) by electronic means; and
 - (B) that includes the information required by Subsection (4)(b); or
 - (b) publishing a list of delinquencies in the payment of property taxes and tax notice charges:
 - (i) in one issue of a newspaper having general circulation in the county;
 - (ii) that lists each delinquency in alphabetical order by:
 - (A) the last name of the delinquent taxpayer; or
 - (B) if the delinquent taxpayer is a business entity, the name of the business entity; and
 - (iii) that includes the information described in Subsection (4)(b).
- (4)
- (a) A written notice of delinquency described in Subsection (3)(a)(i) shall include:
 - (i) a statement that delinquent taxes and tax notice charges are due;
 - (ii) the amount of delinquent taxes and tax notice charges due, not including any penalties imposed in accordance with this chapter;
 - (iii)
 - (A) the name of the delinquent taxpayer; or
 - (B) if the delinquent taxpayer is a business entity, the name of the business entity;
 - (iv)
 - (A) a description of the delinquent property; or
 - (B) the property identification number of the delinquent property;
 - (v) a statement that a penalty shall be imposed in accordance with this chapter; and
 - (vi) a statement that interest accrues as of January 1 following the date of the delinquency unless on or before January 31 the following are paid:
 - (A) the delinquent taxes and tax notice charges; and
 - (B) the penalty.
 - (b) The list of delinquencies described in Subsection (3)(a)(ii) or (3)(b) shall include:
 - (i) the amount of delinquent taxes and tax notice charges due, not including any penalties imposed in accordance with this chapter;
 - (ii)
 - (A) the name of the delinquent taxpayer; or
 - (B) if the delinquent taxpayer is a business entity, the name of the business entity;
 - (iii)
 - (A) a description of the delinquent property; or
 - (B) the property identification number of the delinquent property;
 - (iv) a statement that a penalty shall be imposed in accordance with this chapter; and
 - (v) a statement that interest accrues as of January 1 following the date of the delinquency unless on or before January 31 the following are paid:
 - (A) the delinquent taxes and tax notice charges; and
 - (B) the penalty.
- (5) Notwithstanding Subsection (2)(a), if the county legislative body extends the property tax due date under Subsection 59-2-1332(1), the notice of delinquency described in Subsection (2) shall be provided on or before January 10.
- (6)

- (a) In addition to the notice of delinquency required by Subsection (2), a county treasurer may in accordance with this Subsection (6) mail a notice that property taxes are delinquent:
 - (i) to:
 - (A) a delinquent taxpayer;
 - (B) an owner of record of the delinquent property;
 - (C) any other interested party that requests notice; or
 - (D) a combination of Subsections (6)(a)(i)(A) through (C); and
 - (ii) at any time that the county treasurer considers appropriate.
- (b) A notice mailed in accordance with this Subsection (6):
 - (i) shall include the information required by Subsection (4)(a); and
 - (ii) may include any information that the county treasurer finds is useful to the owner of record of the delinquent property in determining:
 - (A) the status of taxes and tax notice charges owed on the delinquent property;
 - (B) any penalty that is owed on the delinquent property;
 - (C) any interest charged under Section 59-2-1331 on the delinquent property; or
 - (D) any related matters concerning the delinquent property.

Amended by Chapter 197, 2018 General Session

59-2-1333 Errors or omissions -- In assessment book -- Authority to correct.

An omission, error, defect in form in the assessment roll, or clerical error, when it can be ascertained what was intended, may, with the consent of the county legislative body, be supplied or corrected by the assessor at any time before the sale for delinquent taxes or tax notice charges and after the original assessment or tax notice charge listing was made.

Amended by Chapter 197, 2018 General Session

59-2-1334 Omission, error, or defect in delinquent lists -- Republication.

- (1) If an omission, error, or defect is in a delinquent list or any publication, the list or publication may be republished as amended, or notice of the correction may be given in a supplementary publication.
- (2) Any republication shall be made in the same manner as the original publication, for not less than one week.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1335 Abbreviations permitted in proceedings.

- (1)
 - (a) In all proceedings relating to assessment, levy, or collection of taxes or relating to the listing or collection of tax notice charges, the subjection of any property to a charge for taxes of any nature or for tax notice charges, or the advertisement and sale of any property for taxes or tax notice charges, the following initial letters, abbreviations, symbols, and figures may be used.
 - (b) The meaning of the initial letters, abbreviations, symbols, and figures is shown by the word or words placed opposite the initial letters, abbreviations, symbols, and figures:
 - a., ac.
..... acre, acres
 - add.
..... addition

ave.	.....	avenue
beg.	.....	beginning
blk.	.....	block
bet.	.....	between
bdy., bdrs.	.....	boundary, boundaries
ch., chs.	.....	chain, chains
com.	.....	commencing
cont.	.....	containing
deg. or degree symbol	.....	degree, degrees
dist.	.....	distance
E.	.....	east
E'ly	.....	easterly
ft.	.....	foot, feet
frac.	.....	fractional
in., ins.	.....	inch, inches
lk., lks.	.....	link, links
lt., lts.	.....	lot, lots
m., min., or '	.....	minute, minutes
m. or l.	.....	more or less
N.	.....	north
NE.	.....	northeast
NE'ly.	.....	northeasterly
N'ly.	.....	northerly
NW.	.....	northwest

NW'ly. northwesterly
 pt. point
 1/4 sec. quarter section
 r., rs. range, ranges
 rd., rds. rod, rods
 R. of W. right-of-way
 s. or " second, seconds
 S. south
 SE. southeast
 SE'ly. southeasterly
 S'ly. southerly
 st. street
 sub. subdivision
 S.L.M. Salt Lake Meridian
 SW. southwest
 t., tp., tps. township, townships
 th. thence
 U.S. sur. United State Survey
 U.S.M. Uintah Special Meridian
 W. west
 W'ly. westerly

- (2) Where the name of any railroad or railroad company is commonly referred to by the initial letters of the word constituting the name of the railroad, the initial letters may be used as an abbreviation for the full name of the railroad or railroad company in all cases where the name is used in the description of property.

(3)

- (a) Commonly accepted initial letters, abbreviations, symbols, and figures having local significance may be used.
- (b) Any initial letters, abbreviations, symbols, and figures shall first be approved by the commission.
- (c) A written or printed explanation of initial letters, abbreviations, symbols, and figures shall appear in each assessment roll in which they are used and shall be published with each separate advertisement and sale for taxes or tax notice charges in which they are used.

Amended by Chapter 197, 2018 General Session

59-2-1337 Pro rata application of ad valorem tax on property taken by eminent domain or by right of entry agreement.

If any property is taken in fee by the state, any of its subdivisions or agencies, or by any private person, or other body pursuant to either:

- (1) an exercise of the power of eminent domain; or
- (2) by a right of entry agreement executed by reason of the threat or imminence of eminent domain, the ad valorem property tax assessed and collected on the property under this chapter shall be determined on the basis of the relationship which the number of months the property was held by the property owner, prior to the granting by the court of an order of occupancy or the execution of a right of entry agreement, bears to the taxable year.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1338 Record of delinquent taxes -- Contents of record.

- (1) The treasurer shall prepare the official record of delinquent taxes and tax notice charges in the same order as property appears on the assessment rolls.
- (2) The record shall show:
 - (a) the name of the person to whom the property is assessed;
 - (b) the description of the delinquent parcel, and a reference to the parcel, serial, or account number under which the property was listed in the assessment roll;
 - (c) the amount of delinquent taxes and tax notice charges, penalties, and administrative costs; and
 - (d) the date of redemption and by whom the property is redeemed.
- (3) The record shall also provide space for entering delinquent taxes assessed and tax notice charges listed in subsequent years against each parcel which remains unredeemed.
- (4) Taxes levied only on a certain kind or class of property for a special purpose and tax notice charges shall be separately set out.

Amended by Chapter 197, 2018 General Session

59-2-1339 Form of treasurer's certificate -- Contents of form.

- (1) On or before March 15 the treasurer shall complete the official record of delinquent taxes and tax notice charges and attach the treasurer's certificate to the record.
- (2) The certificate shall be substantially in the following form:

State of Utah)

ss.

County of)

I, _____, county treasurer of the county of _____, state of Utah, do certify that to the best of my knowledge the attached record is a full, true, and correct record and constitutes the official record of all properties which became delinquent for the year _____, and shows in the same order as the property appears on the assessment roll, the name of the person to whom the property is assessed, the description of the delinquent parcel and a reference to the parcel, serial, or account number under which the property was listed in the assessment roll, the amount of taxes, tax notice charges, penalties, administrative costs, the date of redemption, and by whom the property was redeemed if any redemption has been made.

Signature _____

County Treasurer of _____ County

- (3) The official record shall be maintained in the treasurer's office and shall include any subsequent delinquent taxes, tax notice charges, penalties, administrative costs, and redemptions pertaining to the properties listed thereon.

Amended by Chapter 197, 2018 General Session

59-2-1342 Assessment and sale of property after attachment of county tax lien and tax notice charges.

- (1) Property against which a property tax delinquency exists shall be assessed in subsequent years for taxes in the same manner as if no delinquency existed.
- (2) Property against which a delinquency exists for tax notice charges may still accrue tax notice charges as if no delinquency existed.
- (3) The rights of any person purchasing the property from the county at tax sale provided under Section 59-2-1351.1 are subject to the right of the county under any subsequent assessment and of any tax notice charge entity.

Amended by Chapter 197, 2018 General Session

Superseded 1/1/2026

59-2-1343 Tax sale listing.

- (1)
 - (a) If any property is not redeemed by March 15 following the lapse of four years from the date when any item in Subsection (1)(b) became delinquent, the county treasurer shall immediately file a listing with the county auditor of all properties whose redemption period is expiring in the nearest forthcoming tax sale to pay all outstanding property taxes and tax notice charges.
 - (b) Except as provided in Subsection (1)(c), a delinquency of any of the following triggers the tax sale process described in Subsection (1)(a):
 - (i) property tax; or
 - (ii) a tax notice charge.
 - (c) A property tax or a tax notice charge that is deferred in accordance with Section 59-2-1802.1 is delinquent only if full payment of the property tax and any tax notice charges is not made before the end of the five-year deferral period.
- (2) The listing is known as the "tax sale listing."

Amended by Chapter 263, 2024 General Session

Effective 1/1/2026

59-2-1343 Tax sale listing.

- (1)
 - (a) If any property is not redeemed by March 15 following the lapse of four years from the date when any item in Subsection (1)(b) became delinquent, the county treasurer shall immediately file a listing with the county auditor of all properties whose redemption period is expiring in the nearest forthcoming tax sale to pay all outstanding property taxes and tax notice charges.
 - (b) Except as provided in Subsection (1)(c), a delinquency of any of the following triggers the tax sale process described in Subsection (1)(a):
 - (i) property tax; or
 - (ii) a tax notice charge.
 - (c) A property tax or a tax notice charge that is deferred in accordance with Section 59-2a-801 is delinquent only if full payment of the property tax and any tax notice charges is not made before the end of the five-year deferral period.
- (2) The listing is known as the "tax sale listing."

Amended by Chapter 172, 2025 General Session

59-2-1345 Daily statement of accounts -- Audits.

- (1) Between March 15 and the date of the tax sale, the county treasurer shall transmit daily to the county auditor a statement of the amount of money received by the treasurer during the preceding business day on account of redemptions made on property listed for tax sale.
- (2) The statement described in Subsection (1) shall set out in separate columns:
 - (a) the number of the redemption certificate or the receipt issued on account for redemption;
 - (b) the amount received for taxes, tax notice charges, penalties, and administrative costs accrued to the date of the making of the tax sale record;
 - (c) the amount received for administrative costs subsequently accruing; and
 - (d) the amount received as interest accrued.
- (3) The county auditor shall audit the treasurer's tax sale records at least once a year and the treasurer shall account to the auditor for all money due the county by reason of any redemptions or payments on account for redemption made, including interest as required by law.
- (4) Before the tax sale listing under Section 59-2-1343 is compiled, the auditor shall credit the treasurer upon the books of the county with the sums charged for delinquent taxes, tax notice charges, penalties, and administrative costs charged against all real estate upon which the period of redemption is expiring in the nearest forthcoming tax sale.

Amended by Chapter 197, 2018 General Session

59-2-1346 Redemption -- Time allowed.

- (1) Property may be redeemed on behalf of the record owner by any person at any time before the tax sale which shall be held in May or June as provided in Section 59-2-1351 following the lapse of four years from the date the property tax or tax notice charges became delinquent.
- (2) A person may redeem property by paying to the county treasurer all delinquent taxes, tax notice charges, interest, penalties, and administrative costs that have accrued on the property.
- (3)
 - (a) Subject to Subsection (3)(d), a person may redeem a subdivided lot by paying the county treasurer the subdivided lot's proportional share of the delinquent taxes, tax notice charges,

interest, penalties, and administrative costs accrued on the base parcel, calculated in accordance with Subsection (3)(b).

- (b) The county treasurer shall calculate the amount described in Subsection (3)(a) by comparing:
 - (i) the amount of the value of the base parcel as described in Subsection (3)(b)(ii) that is attributable to the property that comprises the subdivided lot as the property existed on January 1 of the year in which the delinquent property taxes on the base parcel were assessed or tax notice charges on the base parcel were listed; and
 - (ii) the value of the base parcel as it existed on January 1 of the year in which the delinquent property taxes on the base parcel were assessed or tax notice charges on the base parcel were listed.
 - (c) If the county treasurer does not have sufficient information to calculate the amount described in Subsection (3)(b)(i), upon request from the county treasurer, the county assessor shall provide the county treasurer any information necessary to calculate the amount described in Subsection (3)(b)(i).
 - (d) A person may redeem a subdivided lot under this Subsection (3) only if the record owner of the subdivided lot is a bona fide purchaser.
- (4)
- (a) At any time before the expiration of the period of redemption, the county treasurer shall accept and credit on account for the redemption of property, payments in amounts of not less than \$10, except for the final payment, which may be in any amount.
 - (b) For the purpose of computing the amount required for redemption and for the purpose of distributing the payments received on account, all payments, except payments described in Subsection (4)(c), shall be applied in the following order:
 - (i) against the interest and administrative costs accrued on the delinquent tax for the last year included in the delinquent account at the time of payment;
 - (ii) against the penalty charged on the delinquent tax for the last year included in the delinquent account at the time of payment;
 - (iii) against the delinquent tax for the last year included in the delinquent account at the time of payment;
 - (iv) against the interest and administrative costs accrued on the delinquent tax for the next to last year included in the delinquent account at the time of payment; and
 - (v) so on until the full amount of the delinquent taxes, tax notice charges, penalties, administrative costs, and interest on the unpaid balances are paid within the period of redemption.
 - (c) For a payment received through a levy on an income tax overpayment or refund in accordance with Title 63A, Chapter 3, Part 3, Accounts Receivable Collection, the payment shall be applied in the following order:
 - (i) against the penalty charged on the delinquent tax for the earliest year included in the delinquent account at the time of payment;
 - (ii) against the interest and administrative costs accrued on the delinquent tax for the earliest year included in the delinquent account at the time of payment;
 - (iii) against the delinquent tax for the earliest year included in the delinquent account at the time of payment;
 - (iv) against the penalty charged on the delinquent tax for the next earliest year included in the delinquent account at the time of payment; and
 - (v) so on until:
 - (A) the full amount of the delinquent taxes, tax notice charges, penalties, administrative costs, and interest on the unpaid balances are paid; or

(B) the amount of the income tax overpayment or refund is exhausted.

Amended by Chapter 261, 2022 General Session

59-2-1347 Redemption -- Adjustment or deferral of taxes -- Interest.

- (1)
 - (a) If an interested person applies to a county legislative body for an adjustment or deferral of taxes levied against property located in the county, the county legislative body may accept a sum less than the full amount due, or defer the full amount due, where, in the judgment of the county legislative body, the best human interests and the interests of the state and the county are served.
 - (b) Nothing in this section prohibits a county legislative body from granting a retroactive adjustment or deferral if the criteria established in this section are met.
- (2)
 - (a) In an application for an adjustment or deferral described in Subsection (1), the applicant shall include a statement setting forth the following:
 - (i) a description of the property;
 - (ii) the value of the property for the current year;
 - (iii) the amount of delinquent taxes, interest, and penalties;
 - (iv)
 - (A) for an adjustment, the amount proposed to be paid; or
 - (B) for a deferral, the amount proposed to be deferred; and
 - (v) any other information required by the county legislative body.
 - (b) The commission shall prepare blank forms for an application for an adjustment or deferral under this section.
- (3)
 - (a) A county legislative body may not grant a deferral without the written consent of the holder of any mortgage or trust deed outstanding on the property.
 - (b) Any amount deferred shall be recorded as a lien on the property and shall bear interest at a rate equal to the lesser of:
 - (i) 6%; or
 - (ii) the federal funds rate target:
 - (A) established by the Federal Open Markets Committee; and
 - (B) that exists on the January 1 immediately preceding the day on which the taxes are deferred.
 - (c) The amount deferred together with accrued interest is due and payable when the property is sold or otherwise conveyed.
- (4) Within 10 days after the day on which a county legislative body grants an adjustment or deferral, the county legislative body shall cause the adjustment or deferral to be posted in the county where the property involved is located. The publication shall contain:
 - (a) the name of the applicant;
 - (b) the parcel, serial, or account number of the property;
 - (c) the value of the property for the current year;
 - (d) the sum of the delinquent taxes, interest, and penalty due; and
 - (e) the adjusted amount paid or deferred.
- (5) No later than the last day of each calendar month, each county legislative body shall send to the commission a record of any action taken by the county legislative body under this section during the preceding calendar month.

Amended by Chapter 240, 2020 General Session

59-2-1348 Certificate of redemption.

If any property is redeemed, the county treasurer shall make the proper entry in the record of tax sales filed in the treasurer's office and issue a certificate of redemption, which is prima facie evidence of the redemption, and may be recorded in the office of the county recorder without acknowledgment.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1349 Co-owners -- Procedures for redemption.

If two or more persons own an undivided interest in property on which a tax or tax notice charge delinquency exists, any owner may redeem the owner's interest in the property upon payment of that portion of the taxes, tax notice charges, interest, penalties, and administrative costs which the owner's interest bears to the whole, as determined by the county legislative body.

Amended by Chapter 197, 2018 General Session

59-2-1350 Land irregularly or erroneously assessed not to be sold.

- (1) If the county auditor discovers before the tax sale that because of an irregular or erroneous assessment any property should not be sold, the auditor may not sell the property, and the county legislative body shall cause the tax records to reflect the correction in the next succeeding year, on the basis of the value and rates of the year for which it was erroneously assessed, to be collected as other taxes are collected.
- (2) If the county auditor, subject to approval by the county legislative body, issues a written finding that it may be in the best interest of the public to withdraw a property from the tax sale, the county auditor may withdraw the property from the sale.

Amended by Chapter 181, 1995 General Session

59-2-1351 Sales by county -- Notice of tax sale -- Entries on record.

- (1)
 - (a) Upon receiving the tax sale listing from the county treasurer, the county auditor shall select a date for the tax sale for all real property:
 - (i) on which a tax or tax notice charge delinquency exists;
 - (ii) that was not previously redeemed; and
 - (iii) upon which the period of redemption is expiring in the nearest tax sale.
 - (b) The county auditor shall conduct the tax sale in May or June of the current year.
 - (c) The tax sale may occur:
 - (i) at the front door of the county courthouse in the county where the real property is located; or
 - (ii) through an electronic process if:
 - (A) the tax sale occurs in the same format as a tax sale would occur at the front door of the county courthouse except that participation is through an electronic means;
 - (B) members of the public are able to observe and participate, including making bids and payment arrangements, in the tax sale; and

- (C) the county auditor includes information about how the public may access the tax sale through the electronic process with the description of the place of the tax sale in the notice provided in accordance with Subsections (2) and (3).
- (2) The county auditor shall provide notice of the tax sale by sending notice by certified and first class mail, or by first class mail and another shipping service that includes tracking and delivery confirmation, to the last known address of each of the following persons:
- (a) the last known recorded owner;
 - (b) the occupant of any improved property; and
 - (c) other interests of record as of the preceding March 15.
- (3) In addition to the mailing requirements described in Subsection (2):
- (a) a county auditor in a county of the first class shall provide notice by:
 - (i) publishing notice on the county auditor's website, or if the county auditor does not have a separate website from the county, on the county's website, at least four weeks before the date of sale; and
 - (ii) advertising the date of the tax sale and the web address for the notice described in Subsection (3)(a)(i) in a newspaper published and having general circulation in the county at least four weeks before the date of the sale; or
 - (b) a county auditor in a county of the second, third, fourth, fifth, or sixth class shall provide notice by:
 - (i)
 - (A) publishing notice four times in a newspaper published and having general circulation in the county, once in each of the four successive weeks immediately preceding the date of sale; or
 - (B) if no newspaper is published in the county, posting in five public places in the county, as determined by the county auditor, at least 25 but no more than 30 days before the date of sale; and
 - (ii) publishing notice in accordance with Section 45-1-101 for four weeks immediately preceding the date of sale.
- (4) The notice shall be in substantially the following form:

NOTICE OF TAX SALE

Notice is hereby given that on _____(month\day\year), at ___ o'clock __. m., at [the physical or electronic address of the tax sale], I will offer for sale at public auction and sell to the highest bidder for cash, under the provisions of Section 59-2-1351.1, the following described real property located in the county and now delinquent and subject to tax sale. A bid for less than the total amount of taxes, tax notice charges, interest, penalty, and administrative costs which are a charge upon the real estate will not be accepted.

(Here describe the real estate)

IN WITNESS WHEREOF I have hereunto set my hand and official seal on

_____(month\day\year).

County Auditor

- (5)
- (a) The notice sent in accordance with Subsection (2) shall include:
 - (i) the name and last known address of the last known recorded owner of the property to be sold;
 - (ii) the parcel, serial, or account number of the delinquent property; and
 - (iii) the legal description of the delinquent property.
 - (b) The notice published in accordance with Subsection (3)(a) or (b) shall include:
 - (i) the name and last known address of the last known recorded owner of each parcel of property to be sold; and
 - (ii) the street address or the parcel, serial, or account number of the delinquent parcels.

Amended by Chapter 97, 2023 General Session

59-2-1351.1 Tax sale -- Combining certain parcels -- Acceptable bids -- Deeds.

- (1)
- (a) At the time specified in the notice the auditor shall:
 - (i) attend at the place appointed, offer for sale, and sell all real property for which an acceptable bid is made; and
 - (ii) refuse to offer a parcel of real property for sale if the description of the real property is so defective as to convey no title.
 - (b) The auditor may post at the place of sale a copy of the published list of real property to be offered and cry the sale by reference to the list rather than crying each parcel separately.
- (2)
- (a) The tax commission shall establish, by rule, minimum procedural standards applicable to tax sales.
 - (b) For matters not addressed by commission rules, the county legislative body, upon recommendation by the county auditor, shall establish procedures, by ordinance, for the sale of the delinquent property that best protect the financial interest of the delinquent property owner and meet the needs of local governments to collect delinquent property taxes and tax notice charges due.
- (3) The county governing body may authorize the auditor to combine for sale two or more contiguous parcels owned by the same party when:
- (a) the parcels are a single economic or functional unit;
 - (b) the combined sale will best protect the financial interests of the delinquent property owner; and
 - (c) separate sales will reduce the economic value of the unit.
- (4) The governing body may accept any of the following bids:
- (a) the highest bid amount for the entire parcel of property, however, a bid may not be accepted for an amount which is insufficient to pay the taxes, tax notice charges, penalties, interest, and administrative costs; or
 - (b) a bid in an amount sufficient to pay the taxes, tax notice charges, penalties, interest, and administrative costs, for less than the entire parcel.
 - (i) The bid which shall be accepted shall be the bid of the bidder who will pay in cash the full amount of the taxes, tax notice charges, penalties, interest, and administrative costs for the smallest portion of the entire parcel.
 - (ii) The county auditor at the tax sale or the county legislative body following the tax sale shall reject a bid to purchase a strip of property around the entire perimeter of the parcel, or a bid

- to purchase a strip of the parcel which would prevent access to the remainder of the parcel by the redemptive owner or otherwise unreasonably diminish the value of that remainder.
- (iii) If the bid accepted is for less than the entire parcel, the auditor shall note the fact, with a description of the property covered by the bid, upon the tax sale record and the balance of the parcel not affected by the bid shall be considered to have been redeemed by the owner.
- (5) The county legislative body may decide that none of the bids are acceptable.
- (6)
- (a) Once the county auditor has closed the sale of a particular parcel of property as a result of accepting a bid on the parcel, the successful bidder or purchaser of the property may not unilaterally rescind the bid.
- (b) The county legislative body, after acceptance of a bid, may enforce the terms of the bid by obtaining a legal judgment against the purchaser in the amount of the bid, plus interest and attorney's fees.
- (7) Any sale funds which are in excess of the amount required to satisfy the delinquent taxes, tax notice charges, penalties, interest, and administrative costs of the delinquent property shall be treated as unclaimed property under Title 67, Chapter 4a, Revised Uniform Unclaimed Property Act.
- (8) All money received upon the sale of property made under this section shall be paid into the county treasury, and the treasurer shall settle with the taxing entities and tax notice charge entities as provided in Section 59-2-1366.
- (9)
- (a) The county auditor shall, after acceptance by the county governing body, and in the name of the county, execute deeds conveying in fee simple all property sold at the public sale to the purchaser and attest this with the auditor's seal.
- (b) Deeds issued by the county auditor under this section shall recite the following:
- (i) the total amount of all the delinquent taxes, tax notice charges, penalties, interest, and administrative costs which were paid in for the execution and delivery of the deed;
- (ii) the year for which the property was assessed or a tax notice charge was listed, the year the property became delinquent, and the year the property was subject to tax sale;
- (iii) a full description of the property; and
- (iv) the name of the grantee.
- (c) When the deed is executed and delivered by the auditor, it shall be prima facie evidence of the regularity of all proceedings subsequent to the date the taxes or tax notice charges initially became delinquent and of the conveyance of the property to the grantee in fee simple.
- (d) The deed issued by the county auditor under this section shall be recorded by the county recorder.
- (e) The fee for the recording shall be included in the administrative costs of the sale.
- (f) The deed shall be substantially in the following form:

TAX DEED

____ County, a body corporate and politic of the state of Utah, grantor, hereby conveys to _____, grantee, of _____ the following described real estate in _____ County, Utah:

(Here describe the property conveyed)

This conveyance is made in consideration of payment by the grantee of \$_____, representing the total amount owing for delinquent taxes, delinquent tax notice charges, penalties, interest, and administrative costs constituting a charge against the real property for nonpayment of general taxes assessed against it for the years _____ through _____ in the sum of \$_____.

Dated _____(month\day\year).

(Auditor's Seal)

County _____
 By _____
 County Auditor

Amended by Chapter 197, 2018 General Session

59-2-1351.3 No purchaser at tax sale -- Property struck off to county.

- (1) Any property offered for sale for which there is no purchaser shall be struck off to the county by the county auditor, who shall then:
 - (a) publicly declare substantially as follows: "All property here offered for sale which has not been struck off to a private purchaser is hereby struck off and sold to the county of _____ (naming the county), and I hereby declare the fee simple title of the property to be vested in the county";
 - (b) make an endorsement opposite each of the entries in the delinquency tax sale record described in Section 59-2-1338 substantially as follows: "The fee simple title to the property described in this entry in the year of _____, sold and conveyed to the county of _____ in payment of general taxes charged against the property"; and
 - (c) sign the auditor's name to the record.
- (2) The fee simple title to the property shall then vest in the county.
- (3) After following the procedures in Subsection (1), the auditor shall deposit the tax sale record with the county recorder. The record shall become a part of the official records of the recorder and is considered to have been recorded by the recorder.
- (4) The recorder shall make the necessary entries in the index, abstract record, and plat book showing the conveyance of all property sold and conveyed to the county pursuant to this section.

Amended by Chapter 75, 2000 General Session

59-2-1351.5 Disposition of property struck off to county.

- (1)
 - (a) All property acquired by the county under this part may be disposed of for a price and upon terms determined by the county legislative body.
 - (b) If property is sold under a contract of sale and title remains in the county, the equity of the purchaser shall be subject to taxation as other taxable property.
 - (c) The county clerk may execute deeds for all property sold under this subsection in the name of the county and attest the same by seal, vesting in the purchaser all of the title of all taxing entities in the real estate so sold.
 - (d)
 - (i) Money received from the sale of property under this section shall first be applied to the cost of administering and supervising the property.
 - (ii) Any remaining money shall be apportioned to:
 - (A) state and other taxing entities with an interest in the taxes last levied upon the property in proportion to their respective interests in the taxes; and
 - (B) tax notice charge entities in proportion to the entities' respective tax notice charges.
 - (iii) The treasurer shall settle with the taxing entities and tax notice charge entities on funds remaining as provided in Section 59-2-1366.

- (iv) Money in excess of claims under this subsection shall be paid to the state treasurer and treated as unclaimed property under Title 67, Chapter 4a, Revised Uniform Unclaimed Property Act.
- (2)
 - (a) The county legislative body may rent or lease any property held in the name of the county any time after the tax sale for a price and upon terms determined by the governing body.
 - (b) Lands leased may be sold at the discretion of the county executive, with the approval of the county legislative body, during the term of the lease, but any sale shall be made subject to the lease.
 - (c) The county executive, with the approval of the county legislative body, may enter into leasehold terms for asphalt, oil, or gas that the county considers to be in the best interest of the county as long as:
 - (i) the mineral, asphalt, oil, or gas is produced from, or attributable to, the property leased; and
 - (ii) each lease for oil and gas reserves a royalty of not less than 12-1/2%.
 - (d) If considered to be in the best interests of the county, the county executive may:
 - (i) enter into agreements for the pooling or unitizing of acreage with others for unit operations for the production of oil or gas, or both, and for the apportionment of oil or gas royalties, or both, on an acreage or other equitable basis; and
 - (ii) with the consent of its lessee, change any and all terms of leases issued by it to facilitate the efficient and economic production of oil and gas from the property under its jurisdiction.
 - (e) All leases for mineral, asphalt, or oil and gas already entered into by county governing bodies are ratified.
- (3)
 - (a) Money received as rents from the rental or leasing of property held in the name of the county shall first be applied to the cost of administering and supervising the property.
 - (b) Any remaining money shall be apportioned to:
 - (i) state and other taxing entities with an interest in the taxes last levied upon the property in proportion to their respective interests in the taxes; and
 - (ii) tax notice charge entities in proportion to the entities' respective tax notice charges.
 - (c) The treasurer shall settle with the taxing entities and tax notice charge entities on funds remaining as provided in Section 59-2-1366.
 - (d) Money in excess of these claims shall be paid to the state treasurer and treated as unclaimed property under Title 67, Chapter 4a, Revised Uniform Unclaimed Property Act.

Amended by Chapter 197, 2018 General Session

59-2-1351.7 Partial interest tax sales.

- (1) For purposes of this section:
 - (a) "Tax sale interest purchaser" means an owner of an undivided interest in a parcel of tax sale property that bid for and purchased the undivided interest:
 - (i) at a tax sale in accordance with Section 59-2-1351.1;
 - (ii) on or after July 1, 2007; and
 - (iii) if the undivided interest in the tax sale property equals 49% or less.
 - (b) "Tax sale property" means a parcel of real property that was sold in part as an undivided interest at a tax sale in accordance with Section 59-2-1351.1.
- (2) If a parcel of tax sale property is sold, a tax sale interest purchaser may only receive from the sale of the tax sale property, an amount equal to the greater of:

- (a) the amount the tax sale interest purchaser paid for the undivided interest in the tax sale property at the tax sale plus 12% interest; or
 - (b) the tax sale interest purchaser's pro rata share of the sale price of the tax sale property based on the percentage of the undivided interest the tax sale interest purchaser holds in the tax sale property.
- (3) A tax sale interest purchaser may not object to the sale of the tax sale property if the tax sale interest purchaser receives an amount in accordance with Subsection (2).

Enacted by Chapter 109, 2007 General Session

59-2-1352 Purchaser of invalid tax title -- Purchaser's lien -- Extent of lien -- Priority of lien -- Foreclosure of lien.

- (1) Every person who has purchased or purchases any invalid tax title to any real property in this state shall, from the effective date of this part, have a lien against the property for the recovery of the amount of the purchase price paid to the county to the extent that the county would have a lien prior to the sale by the county, but in no event may the lien be greater than the amount of taxes, tax notice charges, interest, and penalties, or the amount actually paid, whichever is smaller.
- (2) Taxes and tax notice charges paid by the purchaser for subsequent years after the purchase from the county shall be included in the amount secured by the lien which has not already been recovered.
- (3) The lien shall have the same priority against the property as the lien for the delinquent taxes and tax notice charges which were liquidated by the purchase except that it may not have preference over any right, title, interest in, or lien against, the property acquired since the purchase of the tax title for value and without notice, and the lien shall bear interest at the legal rate for a period of not to exceed four years.
- (4) The lien shall be foreclosed in any action in which the invalidity of the tax title is determined.
- (5) If the lien is not foreclosed at the time of the determination of the invalidity of the tax title, any later action to foreclose the lien shall be barred.

Amended by Chapter 197, 2018 General Session

59-2-1353 Foreclosure of lien claimed by county -- Time -- Venue -- Parties -- Pleading.

- (1) In all cases where any county claims a lien on real estate for delinquent general taxes or tax notice charges which have not been paid for a period of four years, the county may foreclose the lien by an action in the district court of the county in which the real estate is located.
- (2) In this action all persons owning, having, or claiming an interest in or lien upon the real estate or any part of the real estate may be joined as defendants, and the complaint shall contain a description of the property, together with the amount claimed to be due on the property, including interest, penalties, and administrative costs.
- (3) If the name of the owner of any real estate cannot be ascertained from the records of the county, the complaint shall state that the owner is unknown to the plaintiff.
- (4) It is sufficient to allege in the complaint that a general tax has been duly levied upon or a tax notice charge has been listed for the described real estate, without stating any of the proceedings or steps leading up to the levy of the tax or the listing of the tax notice charge.

Amended by Chapter 197, 2018 General Session

59-2-1354 Notice of intention to foreclose -- Service of notice.

Before the commencement of any action, 30 days' written notice of intention to do so shall be given to the owner, if known, by enclosing the notice in an envelope plainly addressed to the owner at the owner's post office address, as shown on the last assessment roll of the county in which the real estate is located, postage prepaid. If the post office address of any owner does not appear on the assessment roll, notice shall be addressed to the owner at the general delivery at the post office in the city, town, or precinct where the real estate is located, postage prepaid. Service of the notice is complete when deposited in the United States mail.

Amended by Chapter 9, 2001 General Session

59-2-1355 Trial -- Findings -- Decree.

- (1) The action described in Section 59-2-1353 shall be tried and determined as actions to foreclose mortgage liens, and the court shall determine and adjudge the amount of taxes, tax notice charges, interest, penalties, and costs on each parcel of property which has been separately assessed, and shall enter its decree determining the rights, and priorities of liens, of all parties to the action.
- (2) The court shall also in its decree direct the sheriff to advertise and sell, as in the case of sales on execution, each parcel of property, or so much as may be necessary for the payment of the total amount of the general taxes and tax notice charges due, with interest, penalties, and costs, unless the amount is paid within a time named in the decree, but not to exceed 30 days from the entry of the decree.
- (3) The decree shall provide that any of the parties to the action may become purchasers at any sale, that if less than an entire parcel of property is sold, it shall be sold at foreclosure sale in such a manner as not to convey to the purchaser a strip of property around the entire perimeter of the parcel, or a strip of the parcel which, if conveyed, would prevent access to the remainder of the parcel by the redemptive owner or otherwise unreasonably diminish the value of that remainder, as determined by the county executive.
- (4) The decree shall also provide that if all delinquent taxes and tax notice charges, together with interest, respectively levied on or listed for the parcel of property, and all penalties and costs, are paid within the time fixed in the decree for payment, then no sale may be made.
- (5) After the time for redemption has expired, if no redemption has been made, the sheriff shall execute and deliver to the purchaser a deed conveying to the purchaser all the right, title, and interest of each and all the parties, but subject to the lien of any general or special taxes or tax notice charges which may have been respectively levied on or listed for the property conveyed, other than those for the payment of which the sale has been made.

Amended by Chapter 197, 2018 General Session

59-2-1356 Sale -- Certificate of sale to be issued.

If any foreclosure sale is made, the sheriff shall give to the purchaser a certificate of sale as in the case of sales upon execution, and shall file a duplicate of the certificate with the county recorder and county auditor. Where any property has been purchased by the county at any foreclosure sale, the certificate of sale may be sold and assigned by it to any person upon payment of a sum not less than the amount for which it was sold to the county, together with interest. The assignee acquires all the rights of the county in the property.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1357 Redemption at foreclosure sale.

Any person interested in any real estate sold at foreclosure sale under any decree has the same right to redeem the real estate from the sale, within the same time and upon the same terms as if the sale had been made upon execution.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1358 Foreclosure deemed a cumulative remedy.

The foreclosure may not deprive any county of any other method or means provided for the collection or enforcement of any taxes or tax notice charges, but is construed as providing an additional or cumulative remedy for the collection of general taxes levied and assessed and tax notice charges listed against the real estate in the county.

Amended by Chapter 197, 2018 General Session

59-2-1359 Collection of taxes and tax notice charges -- Removal or destruction of property.

The tax commission may, under the conditions existing in this section, declare the taxes and tax notice charges to be immediately due and payable if it finds:

- (1) that the owner or lessee of any real property, including improvements, subject to taxation within the state is removing, destroying, or is about to remove or destroy the property to such an extent as to render doubtful the payment of delinquent taxes, tax notice charges, penalty, and interest, if any, and the payment of current taxes and tax notice charges; or
- (2) that the continued operation and extraction of ores and minerals from mine or mining claims, or the method employed by the owner or lessee, contractor, or other person working upon or operating any mine or mining claim will render doubtful the payment of delinquent taxes, tax notice charges, penalty, and interest, if any, for past years or the current year.

Amended by Chapter 197, 2018 General Session

59-2-1360 Proceedings before commission.

Proceedings to make findings under Section 59-2-1359 may be commenced before the commission upon its own initiative, the request of any taxing entity, the request of any tax notice charge entities, or the request of any taxpayer.

Amended by Chapter 197, 2018 General Session

59-2-1361 Notice of findings -- Proceedings in district court -- Injunction -- Determining taxes and tax notice charges due -- Security during proceedings.

- (1)
 - (a) Notice that the commission has made a finding and declaration under Section 59-2-1359 shall be given to the owner of the property in the same manner as is provided by law for the giving of the notice of assessment by the commission.
 - (b) The notice required by this section shall include a notice of the location and time of the hearing in which the findings of the commission may be protested.
 - (c)
 - (i) The hearing must be scheduled at least 10 days after the mailing of the notice.

- (ii) The owner, lessee, contractor, or operator of the property shall be afforded the opportunity to protest the commission's findings at the hearing.
- (2) After the scheduled hearing, the taxes shall become immediately due and payable if any of the following occur:
 - (a) the owner, contractor, lessee, or operator of the property fails to appear at the hearing; or
 - (b) the commission sustains the findings.
- (3) If the taxes and tax notice charges are not paid within 10 days from the date due, the commission may commence a proceeding in court in its name, but for the benefit of the state, the taxing entities interested in the taxes, and the tax notice charge entities for the property, in the district court of the county in which the property is located to determine the liens of the taxes and tax notice charges and to foreclose the liens.
- (4) In any proceeding the court may order any of the following:
 - (a) enjoin and restrain the destruction or removal of the property or any part of the property;
 - (b) appoint a receiver to operate the property; and
 - (c) order and direct that the proceeds from the property, or so much of it as may be necessary to pay the amount of the taxes and tax notice charges, be withheld and impounded or paid on account of the taxes and tax notice charges from time to time as the court may direct.
- (5) In determining the amount of taxes due for any year for which the levy has not been fixed and for the purposes of the proceeding in court, the commission shall use the levy prevailing within the taxing entity where the property is located for the last preceding year.
- (6) In any court proceeding brought to enforce the payment of taxes and tax notice charges made due and payable under this section, the findings of the commission shall be for all purposes presumptive evidence of the necessity for the action for the protection of the public revenues and of the amount of taxes and tax notice charges to be paid.
- (7)
 - (a) Payment of taxes and tax notice charges due under this section will not be enforced through the proceedings authorized by this section prior to the expiration of the time otherwise allowed for payment of taxes if the owner, lessee, contractor, or other person operating the property furnishes security approved by the commission that the person will timely submit all required returns and payment of taxes and tax notice charges.
 - (b) The commission may, from time to time, require additional security for the payment of taxes and tax notice charges.
- (8) The commission may promulgate rules to implement this section.

Amended by Chapter 197, 2018 General Session

59-2-1362 Certified copy of tax sale record prima facie evidence of regularity.

- (1) A copy of the record of any tax sale duly certified by the official custodian of the record at the time of the certificate under the seal of office as a true copy of the entry in the official record showing the sale is prima facie evidence of the facts shown in the record.
- (2) The regularity of all proceedings connected with the assessment, valuation, notice, equalization, levies, tax notices, advertisement, and sale of property described in the record is presumed, and the burden of showing any irregularity in any of the proceedings resulting in the sale of property for the nonpayment of delinquent taxes and tax notice charges shall be on the person who asserts it.

Amended by Chapter 197, 2018 General Session

59-2-1363 Misnomer or mistake as to ownership does not affect sale.

If property is sold for correctly imposed taxes and tax notice charges as the property of a particular person, no misnomer of the owner or supposed owner, or other mistake relating to ownership, affects the sale or renders it void or voidable.

Amended by Chapter 197, 2018 General Session

59-2-1364 Record of deeds issued -- Acknowledgment.

The county auditor shall make and keep on file in the county auditor's office a record of all tax deeds issued. The acknowledgment of all deeds shall be taken by the county recorder, or other county officer authorized to take acknowledgments, free of charge. No charge may be made by the county auditor for the making of any deed where the county is the grantee.

Amended by Chapter 143, 1997 General Session

59-2-1365 Payment to taxing entities by county treasurer -- Investment of proceeds -- Transfer and receipt of money between taxing entities.

- (1) Except as provided in Subsections (3) and (4), the county treasurer shall pay to the treasurer of each taxing entity and each tax notice charge entity in the county on or before the tenth day of each month:
 - (a) all money that the county treasurer received during the preceding month that is due to the entity; and
 - (b) each entity's proportionate share of money the county treasurer received during the preceding month for:
 - (i) delinquent taxes and tax notice charges;
 - (ii) interest;
 - (iii) penalties; and
 - (iv) costs on all tax sales and redemptions.
- (2) Except as provided in Subsections (3) and (4), the county treasurer shall:
 - (a) adopt an appropriate procedure to account for the transfer and receipt of money between taxing entities and tax notice charge entities;
 - (b) make a final annual settlement on March 31 with each taxing entity and tax notice charge entity, including providing the entity a written statement for the most recent calendar year of the amount of:
 - (i) total taxes and tax notice charges charged;
 - (ii) current taxes and tax notice charges collected;
 - (iii) treasurer's relief;
 - (iv) redemptions;
 - (v) penalties;
 - (vi) interest;
 - (vii) in lieu fee collections on motor vehicles; and
 - (viii) miscellaneous collections;
 - (c) invest the money it receives under Subsection (1); and
 - (d) pay annually to each taxing entity and tax notice charge entity in the county the interest earned on the invested money under Subsection (2)(c):
 - (i) on or before March 31; and
 - (ii) apportioned according to the proportion that the:

- (A) taxing entity's tax receipts bear to the total tax receipts received by the county treasurer;
and
 - (B) tax notice charge entity's tax notice charge receipts bear to the total tax notice charge receipts that the county treasurer receives.
- (3) Notwithstanding Subsections (1) and (2), a county may:
- (a) negotiate with a taxing entity or tax notice charge entity a procedure other than the procedure provided in Subsection (2)(a) to account for the transfer and receipt of money between the county and the taxing entity or tax notice charge entity; and
 - (b) establish a date other than the tenth day of each month for the county treasurer to make payments required under Subsection (1).
- (4) This section does not invalidate an existing contract between a county and a taxing entity or tax notice charge entity relating to the apportionment and payment of money or interest.

Amended by Chapter 197, 2018 General Session

59-2-1366 Apportionment of redemption or assignment money.

- (1) If property sold to the county under this title is redeemed, or the certificate of sale is assigned, the money received on account of the redemption or assignment shall be distributed as follows:
- (a) the original and subsequent taxes, and 40% of interest, penalty, and costs of sale received shall be apportioned to the taxing entities interested, in proportion to their respective taxes;
 - (b) the original and subsequent tax notice charges, and 40% of interest, penalty, and costs of sale received shall be apportioned to the tax notice charge entities interested, in proportion to their respective tax notice charges; and
 - (c) the balance shall be paid to the county.
- (2) If a sum less than the taxes, tax notice charges, interest, penalty, and costs is accepted in settlement, the proceeds of the settlement shall be applied, first to the payment of the original and subsequent taxes and tax notice charges, and the remainder, if any, to the payment of interest, penalty, and costs.

Amended by Chapter 197, 2018 General Session

59-2-1372 Auditor duties -- Final settlement with treasurer -- Delinquent Tax Control Account.

- (1) The auditor shall audit the books and records of the treasurer and make a final settlement with the treasurer.
- (2) In making the settlement the auditor shall credit the treasurer with the amount of taxes and tax notice charges for the previous year which are found to be still unpaid and shall then charge the treasurer upon the books of the county in an account which shall be called the Delinquent Tax Control Account with the full amount of delinquent taxes, tax notice charges, penalty, and costs found due the county for the previous year.

Amended by Chapter 197, 2018 General Session