Part 16
Multicounty Assessing and Collecting Levy

59-2-1601 Definitions.

As used in this part:

(1) "County additional property tax" means the property tax levy described in Subsection 59-2-1602(4).

(2) "Fund" means the Property Tax Valuation Fund created in Section 59-2-1602.

(3) "Multicounty Appraisal Trust" means the Multicounty Appraisal Trust created by an agreement:

(a) entered into by all of the counties in the state; and

(b) authorized by Title 11, Chapter 13, Interlocal Cooperation Act.

(4) "Multicounty assessing and collecting levy" means a property tax levied in accordance with Subsection 59-2-1602(2).

(5)

(a) "Property valuation service" means any service or technology that promotes uniform assessment levels for the valuation of personal property and real property in accordance with Part 3, County Assessment.

(b) "Property valuation service" includes statewide aerial imagery, change detection, sketch validation, exception analysis, commercial valuation modeling, residential valuation modeling, automated valuation modeling, and equity analysis.

(6) "Statewide property tax system" means a computer assisted system for mass appraisal, equalization, collection, distribution, and administration related to property tax, created by the Multicounty Appraisal Trust in accordance with Section 59-2-1606.

Amended by Chapter 263, 2024 General Session

59-2-1602 Property Tax Valuation Fund -- Statewide levy -- Additional county levy.

(1)

(a) There is created a custodial fund known as the "Property Tax Valuation Fund."

(b) The fund consists of:

(i) deposits made and penalties received under Subsection (3); and

(ii) interest on money deposited into the fund.

(c) Deposits, penalties, and interest described in Subsection (1)(b) shall be disbursed and used as provided in Section 59-2-1603.

(2)

(a) Each county shall annually impose a multicounty assessing and collecting levy as provided in this Subsection (2).

(b) The tax rate of the multicounty assessing and collecting levy is the certified revenue levy rounded up to the sixth decimal place.

(c) The state treasurer shall allocate all revenue collected from the multicounty assessing and collecting levy to the Multicounty Appraisal Trust.

(3)

(a) The multicounty assessing and collecting levy imposed under Subsection (2) shall be separately stated on the tax notice as a multicounty assessing and collecting levy.

(b) The multicounty assessing and collecting levy is:

(i) exempt from Sections 17C-1-403 through 17C-1-406;

(ii) in addition to and exempt from the maximum levies allowable under Section 59-2-908; and

(iii) exempt from the notice and public hearing requirements of Section 59-2-919.

(c)

(i) Each county shall transmit quarterly to the state treasurer the revenue collected from the multicounty assessing and collecting levy.

(ii) The revenue transmitted under Subsection (3)(c)(i) shall be transmitted no later than the tenth day of the month following the end of the quarter in which the revenue is collected.

(iii) If revenue transmitted under Subsection (3)(c)(i) is transmitted after the tenth day of the month following the end of the quarter in which the revenue is collected, the county shall pay an interest penalty at the rate of 10% each year until the revenue is transmitted.

(d) The state treasurer shall allocate the penalties received under this Subsection (3) in the same manner as revenue is allocated under Subsection (2)(c).

(4)

(a) A county may levy a county additional property tax in accordance with this Subsection (4).

(b) The county additional property tax:

(i) shall be separately stated on the tax notice as a county assessing and collecting levy;

(ii) may not be incorporated into the rate of any other levy;

(iii) is exempt from Sections 17C-1-403 through 17C-1-406; and

(iv) is in addition to and exempt from the maximum levies allowable under Section 59-2-908.

(c) Revenue collected from the county additional property tax shall be used to:

(i) promote the accurate valuation and uniform assessment levels of property as required by Section 59-2-103;

(ii) promote the efficient administration of the property tax system, including the costs of assessment, collection, and distribution of property taxes;

(iii) fund state mandated actions to meet legislative mandates or judicial or administrative orders that relate to promoting:

(A) the accurate valuation of property; and

(B) the establishment and maintenance of uniform assessment levels within and among counties; and

(iv) establish reappraisal programs that:

(A) are adopted by a resolution or ordinance of the county legislative body; and

(B) conform to rules the commission makes in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

Amended by Chapter 337, 2025 General Session
Amended by Chapter 484, 2025 General Session

59-2-1603 Allocation of money in the Property Tax Valuation Fund -- Use of funds.

(1) The state auditor shall annually conduct a study of each county of the fourth, fifth, or sixth class to determine:

(a) the costs of assessing and collecting property taxes;

(b) the ability to generate revenue from an assessing and collecting levy; and

(c) the tax burden of levying a property tax sufficient to cover the costs of assessing and collecting property taxes.

(2) Subject to Subsection (3), and in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the auditor shall make rules providing for the allocation of money in the Property Tax Valuation Fund.

(3) The rules described in Subsection (2) shall give priority in the allocation of money in the Property Tax Valuation Fund to the counties of the fourth, fifth, or sixth class that the state auditor determines:
  (a) in accordance with the study required by Subsection (1), to have the highest tax burden; or
  (b) to have the greatest need to improve:
    (i) the accurate valuation and uniform assessment levels of property as required by Section 59-2-103; or
    (ii) the efficiency of the property tax system.
(4) A county shall use money disbursed from the Property Tax Valuation Fund to:
  (a) offset the costs of assessing and collecting property taxes;
  (b) improve the accurate valuation and uniform assessment levels of property as required by Section 59-2-103; or
  (c) improve the efficiency of the property tax system.
(5) If money remains in the fund after all allocations have been distributed to receiving counties in a calendar year, the state auditor shall retain the money in the fund for distribution the following calendar year.

Amended by Chapter 451, 2022 General Session

59-2-1605 Accounting records for levies.

Each county shall separately budget and account for the use of any money received or expended from a levy imposed under Section 59-2-1602.

Amended by Chapter 270, 2014 General Session

59-2-1606 Statewide property tax system funding for counties -- Disbursements to the Multicounty Appraisal Trust -- Use of funds.

(1) The funds deposited into the Multicounty Appraisal Trust in accordance with Section 59-2-1602 shall be used to provide funding for:
  (a) a statewide property tax system that will promote:
    (i) the accurate valuation of property;
    (ii) the establishment and maintenance of uniform assessment levels among counties within the state;
    (iii) efficient administration of the property tax system, including the costs of assessment, collection, and distribution of property taxes; and
    (iv) the uniform filing of a signed statement a county assessor requests under Section 59-2-306, including implementation of a statewide electronic filing system; and
  (b) property valuation services within the counties.
(2)
  (a) An association representing at least two-thirds of the counties in the state shall appoint a trustee.
  (b) The trustee of the Multicounty Appraisal Trust shall:
    (i) determine which projects to fund, including property valuation services within counties; and
    (ii) oversee the administration of a statewide property tax system that meets the requirements of Subsection (1)(a).
(3)
  (a) Subject to Subsection (3)(b), the trustee of the Multicounty Appraisal Trust may, in order to promote the objectives described in Subsection (1), use funds deposited into the Multicounty

Appraisal Trust to hire one or more professional appraisers to provide property valuation services within a county of the third, fourth, fifth, or sixth class.

(b) A professional appraiser hired to provide property valuation services under this Subsection (3) shall:

(i) hold an appraiser's certificate or license from the Division of Real Estate in accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act; and

(ii) be approved by:

(A) the commission; and

(B) an association representing two or more counties in the state.

(4)

(a) Except as provided in Subsection (4)(b), each county shall adopt the statewide property tax system on or before January 1, 2026.

(b) A county is exempt from the requirement in Subsection (4)(a) if:

(i) the county utilizes a computer assisted property tax system for mass appraisal other than the statewide property tax system;

(ii) the county demonstrates to the trustee of the Multicounty Appraisal Trust and to the commission that the property tax system described in Subsection (4)(b)(i) is interoperable with the statewide property tax system; and

(iii) the trustee of the Multicounty Appraisal Trust and the commission approve the county's exemption from the requirement in Subsection (4)(a).

(c) The commission and an association that represents at least two-thirds of the counties in the state shall assist any county adopting the statewide property tax system.

(5) In order to promote the objectives described in Subsection (1), the trustee of the Multicounty Appraisal Trust shall use funds deposited into the Multicounty Appraisal Trust to:

(a) subject to Subsection (6), develop and maintain a statewide web portal for uniform access to property characteristics and features relevant to the valuation of real property;

(b) subject to Subsection (7), develop and maintain a statewide web portal for the uniform electronic filing of an application to appeal the valuation or equalization of real property with a county board of equalization under Section 59-2-1004; and

(c) assist counties with tracking and reporting appeals information to the commission as required by Section 59-2-1018.

(6)

(a) The statewide web portal for uniform access to property characteristics and features developed under Subsection (5)(a) shall, at a minimum, specify the following property characteristics and features:

(i) property owner's name;

(ii) parcel or serial number;

(iii) situs address;

(iv) mailing address;

(v) tax area;

(vi) the neighborhood;

(vii) property type;

(viii) land type;

(ix) quality or condition;

(x) year of construction;

(xi) gross living area;

(xii) acreage;

(xiii) market value; and

(xiv) taxable value.

(b) In developing the statewide web portal for uniform access to property characteristics and features under Subsection (5)(a), the Multicounty Appraisal Trust may link the statewide web portal to a web portal maintained by a county for accessing property characteristics and features within the county if the Multicounty Appraisal Trust determines that the county web portal meets the requirements of Subsection (6)(a).

(7) In developing the statewide web portal for the uniform electronic filing of appeal applications under Subsection (5)(b), the Multicounty Appraisal Trust may link the statewide web portal to a web portal maintained by a county for the uniform electronic filing of appeal applications if the Multicounty Appraisal Trust determines that the county web portal provides equivalent functions as the statewide web portal.

Amended by Chapter 337, 2025 General Session