

Part 3 County Assessment

59-2-301 Assessment by county assessor.

The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission.

Enacted by Chapter 4, 1987 General Session

59-2-301.1 Assessment of property subject to a conservation easement -- Assessment of golf course or hunting club -- Assessment of common areas.

- (1) In assessing the fair market value of property subject to a conservation easement under Title 57, Chapter 18, Land Conservation Easement Act, a county assessor shall consider factors relating to the property and neighboring property that affect the fair market value of the property being assessed, including:
 - (a) value that transfers to neighboring property because of the presence of a conservation easement on the property being assessed;
 - (b) practical and legal restrictions on the development potential of the property because of the presence of the conservation easement;
 - (c) the absence of neighboring property similarly subject to a conservation easement to provide a basis for comparing values between properties; and
 - (d) any other factor that causes the fair market value of the property to be affected because of the presence of a conservation easement.
- (2)
 - (a) In assessing the fair market value of a golf course or hunting club, a county assessor shall consider factors relating to the golf course or hunting club and neighboring property that affect the fair market value of the golf course or hunting club, including:
 - (i) value that transfers to neighboring property because of the presence of the golf course or hunting club;
 - (ii) practical and legal restrictions on the development potential of the golf course or hunting club; and
 - (iii) the history of operation of the golf course or hunting club and the likelihood that the present use will continue into the future.
 - (b) The valuation method a county assessor may use in determining the fair market value of a golf course or hunting club includes:
 - (i) the cost approach;
 - (ii) the income capitalization approach; and
 - (iii) the sales comparison approach.
- (3) In assessing the fair market value of property that is a common area or facility under Title 57, Chapter 8, Condominium Ownership Act, or a common area under Title 57, Chapter 8a, Community Association Act, a county assessor shall consider factors relating to the property and neighboring property that affect the fair market value of the property being assessed, including:
 - (a) value that transfers to neighboring property because the property is a common area or facility;
 - (b) practical and legal restrictions on the development potential of the property because the property is a common area or facility;

- (c) the absence of neighboring property similarly situated as a common area or facility to provide a basis for comparing values between properties; and
- (d) any other factor that causes the fair market value of the property to be affected because the property is a common area or facility.

Amended by Chapter 49, 2017 General Session

59-2-301.2 Definitions -- Assessment of property subject to a minimum parcel size -- Other factors affecting fair market value.

- (1) "Minimum parcel size" means the minimum size that a parcel of property may be divided into under a zoning ordinance adopted by a:
 - (a) county in accordance with Title 17, Chapter 27a, Part 5, Land Use Regulations; or
 - (b) city or town in accordance with Title 10, Chapter 9a, Part 5, Land Use Regulations.
- (2) In assessing the fair market value of a parcel of property that is subject to a minimum parcel size of one acre or more, a county assessor shall include as part of the assessment:
 - (a) that the parcel of property may not be subdivided into parcels of property smaller than the minimum parcel size; and
 - (b) any effects Subsection (2)(a) may have on the fair market value of the parcel of property.
- (3) This section does not prohibit a county assessor from including as part of an assessment of the fair market value of a parcel of property any other factor affecting the fair market value of the parcel of property.

Amended by Chapter 254, 2005 General Session

59-2-301.3 Definitions -- Assessment of real property subject to a low-income housing covenant.

- (1) As used in this section:
 - (a) "Lease up period" means the period that begins the day on which residential housing located on real property subject to a low-income housing covenant is available for occupancy and ends the day on which the residential housing achieves 90% occupancy for a continuous three-month period.
 - (b) "Low-income housing covenant" means an agreement:
 - (i) between:
 - (A) the Utah Housing Corporation or a government entity; and
 - (B) an owner of real property upon which residential rental housing is located;
 - (ii) in which the owner described in Subsection (1)(b)(i)(B) agrees to limit the amount of rent that a renter may be charged for the residential rental housing; and
 - (iii) that is filed with the county recorder in the county in which the real property is located.
 - (c) "Residential rental housing" means housing that:
 - (i) is used:
 - (A) for residential purposes; and
 - (B) as a primary residence; and
 - (ii) is rental property.
- (2)
 - (a) A county assessor shall, in determining the fair market value of real property subject to a low-income housing covenant:
 - (i) use the income capitalization approach, if the county assessor finds that the income capitalization approach is a valid indicator of the property's fair market value;

- (ii) in using the income capitalization approach:
 - (A) calculate the property's net operating income using the reduced rent amounts that result from the low-income housing covenant; and
 - (B) during the lease up period, account for rent loss due to vacancy and lease up costs; and
 - (iii) take into account all other relevant factors that affect the fair market value of the property, including the information provided in accordance with Subsection (3).
- (b)
- (i) Subject to Subsection (2)(b)(ii), Subsection (2)(a) applies regardless of whether the property is complete or under construction.
 - (ii) For a property under construction, when determining fair market value under this section, the county assessor shall take into account the impact of the low-income housing covenant on the fair market value of the property.
- (3)
- (a) On or before April 30 of each year, an owner of real property subject to a low-income housing covenant shall provide to the county assessor the following on a form approved by the commission:
 - (i) a signed statement from the property owner that the project continues to meet the requirements of the low-income housing covenant;
 - (ii) a certified financial operating statement for the property for the prior year;
 - (iii) rent rolls for the property for the prior year;
 - (iv) federal and commercial financing terms and agreements for the property; and
 - (v) for a property under construction, actual construction costs incurred as of the lien date.
 - (b) If the April 30 described in Subsection (3)(a) occurs before occupancy of the property or before the end of the lease up period, the property owner shall provide estimates of the information required by Subsections (3)(a)(ii) and (iii).
 - (c) On or before March 31 each year, the county assessor shall send a copy of the form described in Subsection (3)(a) to each owner of real property subject to a low-income housing covenant located in the county.
- (4) If an owner of real property subject to a low-income housing covenant fails to meet the requirements of Subsection (3):
- (a) the assessor shall:
 - (i) make a record of the failure to meet the requirements of Subsection (3); and
 - (ii) make an estimate of the fair market value of the property in accordance with Subsection (2) based on information available to the assessor; and
 - (b) subject to Subsection (5), the owner shall pay a penalty equal to the greater of:
 - (i) \$250; or
 - (ii) 5% of the tax due on the property for that year.
- (5)
- (a) Only one penalty per year may be imposed per housing project subject to a low-income housing covenant.
 - (b) Upon making a record of the action, and upon reasonable cause shown, an assessor may waive, reduce, or compromise the penalty imposed under Subsection (4)(b).
 - (c) An owner is not subject to a penalty under Subsection (4) for a year in which the county assessor failed to timely comply with Subsection (3)(c).

Amended by Chapter 267, 2022 General Session

59-2-301.4 Definition -- Assessment of property after a reduction in value -- Other factors affecting fair market value -- County legislative body authority to reduce value or issue a refund after a valuation reduction.

- (1) As used in this section, "valuation reduction" means a reduction in the value of property on appeal if that reduction was made:
 - (a) within the three years before the January 1 of the year in which the property is being assessed; and
 - (b) by a:
 - (i) county board of equalization in a final decision;
 - (ii) the commission in a final unappealable administrative order; or
 - (iii) a court of competent jurisdiction in a final unappealable judgment or order.
- (2) In assessing the fair market value of property subject to a valuation reduction, a county assessor shall consider in the assessor's determination of fair market value:
 - (a) any additional information about the property that was previously unknown or unaccounted for by the assessor that is made known on appeal; and
 - (b) whether the reasons for the valuation reduction continue to influence the fair market value of the property.
- (3) This section does not prohibit a county assessor from including as part of a determination of the fair market value of property any other factor affecting the fair market value of the property.
- (4)
 - (a) Subject to the other provisions of this Subsection (4), for a calendar year, a county legislative body may reduce the value of property, or issue a refund of property taxes paid, if:
 - (i) a county board of equalization, the commission, or a court of competent jurisdiction makes a valuation reduction with respect to the property;
 - (ii) the property is assessed in the next calendar year at a value that is at least five times greater than the value established at the time of the valuation reduction; and
 - (iii) the county legislative body determines that the assessed value described in Subsection (4)(a)(ii) exceeds fair market value.
 - (b) A county legislative body may make a reduction or refund under Subsection (4)(a) if an owner of the property:
 - (i) applies to the county legislative body; and
 - (ii) has not filed an appeal with the county board of equalization under Section 59-2-1004 or the commission under Section 59-2-1006 with respect to the property for the calendar year in which the owner applies to the county legislative body under Subsection (4)(b)(i).
 - (c) A reduction described in Subsection (4)(a):
 - (i) may be made if the property taxes have not been paid for the calendar year for which an owner applies to the county legislative body under Subsection (4)(b)(i); and
 - (ii) is in an amount to ensure that the property is assessed at fair market value.
 - (d) A refund described in Subsection (4)(a):
 - (i) may be made if the property taxes have been paid for the calendar year for which an owner applies to the county legislative body under Subsection (4)(b)(i); and
 - (ii) is in an amount to ensure that the property is taxed at a uniform and equal rate on the basis of its fair market value.

Amended by Chapter 248, 2013 General Session

59-2-301.5 Definitions -- Assessment of property if threatened or endangered species is present.

- (1) As used in this section:
 - (a) "Endangered" is as defined in Section 23A-1-101.
 - (b) "Threatened" is as defined in Section 23A-1-101.
- (2) In assessing the fair market value of property, a county assessor shall consider as part of the determination of fair market value whether a threatened or endangered species is present on any portion of the property, including any impacts the presence of the threatened or endangered species has on:
 - (a) the functionality of the property;
 - (b) the ability to use the property; and
 - (c) property rights.
- (3) This section does not prohibit a county assessor from including as part of a determination of the fair market value of property any other factor affecting the fair market value of the property.

Amended by Chapter 34, 2023 General Session

59-2-301.6 Definition -- Assessment of property having a diminished productive value.

- (1) As used in this section, "diminished productive value" means that property has no, or a significantly reduced, ability to generate income as a result of:
 - (a) a parcel size requirement established under a land use ordinance or zoning map adopted by a:
 - (i) city or town in accordance with Title 10, Chapter 9a, Part 5, Land Use Regulations; or
 - (ii) a county in accordance with Title 17, Chapter 27a, Part 5, Land Use Regulations; or
 - (b) one or more easements burdening the property.
- (2) In assessing the fair market value of property, a county assessor shall consider as part of the determination of fair market value whether property has diminished productive value.
- (3) This section does not prohibit a county assessor from including as part of a determination of the fair market value of property any other factor affecting the fair market value of the property.

Enacted by Chapter 218, 2014 General Session

59-2-301.7 Definitions -- Assessment of property used for radioactive or hazardous waste storage.

- (1) As used in this section:
 - (a) "Hazardous waste" has the same meaning as that term is defined in Section 19-6-102.
 - (b)
 - (i) "Radioactive waste" means:
 - (A) low-level radioactive waste as defined in 42 U.S.C. Sec. 10101; or
 - (B) high-level radioactive waste as defined in 42 U.S.C. Sec. 10101.
 - (ii) "Radioactive waste" does not include naturally occurring radioactive materials.
- (2) Subject to Subsection (3), in assessing the fair market value of property, a county assessor shall consider, as part of the determination of fair market value, whether property that is not currently used for the storage of hazardous waste or radioactive waste has been used in the past for the storage of hazardous waste or radioactive waste in a manner that affects:
 - (a) the functionality of the property;
 - (b) the ability to use the property; or
 - (c) property rights.

- (3) Subsection (2) applies to the extent a county assessor knows, or reasonably should have known, that property has been used in the past for the storage of hazardous waste or radioactive waste.
- (4) This section does not prohibit a county assessor from including as part of a determination of the fair market value of property any other factor affecting the fair market value of the property.

Enacted by Chapter 199, 2015 General Session

59-2-301.8 Assessment of multi-tenant residential property.

- (1) As used in this section:
 - (a) "Multi-tenant residential property" means real and personal property where:
 - (i) the real property:
 - (A) is rented as 10 or more separate housing units;
 - (B) meets the definition of residential property; and
 - (C) qualifies for the residential exemption described in Section 59-2-103; and
 - (ii) the personal property is:
 - (A) located within the real property; and
 - (B) owned by the same person as the real property.
 - (b) "Multi-tenant residential property" does not include a tourist home, a hotel, a motel, or a trailer court accommodation and service that is regularly rented for fewer than 30 consecutive days.
- (2)
 - (a) A county assessor may use an income approach to value multi-tenant residential properties within the county if the county assessor finds that the income approach is a valid indicator of fair market value for the multi-tenant residential property in the county.
 - (b) A county assessor that chooses to value a multi-tenant residential property in accordance with this section shall use the same valuation method for all multi-tenant residential properties within the county.
 - (c) On or before May 1, a county assessor shall notify the commission about the county's method for valuing multi-tenant residential properties if the county assessor:
 - (i)
 - (A) chooses to value multi-tenant residential properties in accordance with this section for the current tax year; and
 - (B) did not choose to value multi-tenant residential properties in accordance with this section for the previous tax year; or
 - (ii)
 - (A) chose to value multi-tenant residential properties in accordance with this section for the previous tax year; and
 - (B) is not choosing to value multi-tenant residential properties in accordance with this section for the current tax year.
- (3)
 - (a) If a county assessor chooses to use the income approach to value multi-tenant residential properties, the county assessor may relieve the owners of any obligation to file the signed statement requested by the county under Section 59-2-306 for the owners' personal property located within the multi-tenant residential properties.
 - (b) On or before May 1:
 - (i) a county assessor that chooses to value multi-tenant residential properties in accordance with this section shall notify an owner that the owner is not required to file a signed statement if:

- (A) the county requests a signed statement under Section 59-2-306;
- (B) the county assessor relieves the owner of any obligation to file a signed statement in accordance with Subsection (3)(a); and
- (C) the county assessor did not relieve the owner of the signed statement obligation for the previous tax year; or
- (ii) a county assessor that chooses not to value multi-tenant residential properties in accordance with this section shall notify an owner of the obligation to file a signed statement if:
 - (A) the county requests a signed statement under Section 59-2-306; and
 - (B) the county assessor relieved the owner from filing a signed statement of personal property for the previous tax year.
- (4) For personal property for which an owner is relieved of the obligation to file a signed statement under Subsection (3):
 - (a)
 - (i) the county assessor shall assess the personal property in the same manner as real property under Part 3, County Assessment; and
 - (ii) the county assessor or the county treasurer shall collect the tax on the personal property in the same manner as real property under Part 13, Collection of Taxes;
 - (b) the county assessor is not required to list personal property separately in the assessment roll; and
 - (c) the county auditor is not required to identify personal property separately on the statement to the commission required by Section 59-2-322.

Enacted by Chapter 86, 2020 General Session

59-2-301.9 Assessment of pollution control equipment.

- (1) As used in this section, "pollution control equipment" means property that:
 - (a) is assessed under Part 3, County Assessment;
 - (b) is used:
 - (i) to prevent, control, or reduce air or water pollution; and
 - (ii) in connection with an establishment described in NAICS subsector 324110 of the 2022 North American Industry Classification System of the federal Executive Office of the President, Office of Management and Budget;
 - (c) is purchased to satisfy a requirement of the federal or state government; and
 - (d) does not significantly:
 - (i) increase the facility's output or capacity;
 - (ii) reduce the facility's total operating costs; or
 - (iii) extend the useful life of any other property.
- (2) The taxable value of pollution control equipment is calculated by applying the percent good factor against the acquisition cost of the pollution control equipment as follows:

Year After Acquisition	Percent Good of Acquisition Cost
First year after acquisition	80%
Second year after acquisition	60%
Third year after acquisition	40%
Fourth year after acquisition	20%

Fifth year or any subsequent year after acquisition 6%

- (3)
- (a) A taxpayer owning property assessed under this section may make an appeal relating to the value of the property in accordance with Section 59-2-1005.
 - (b) As part of an appeal described in this subsection, a taxpayer may request a deviation from the schedule provided in this section for a specific item of property if use of the schedule does not result in the fair market value of the property, including any relevant installation or assemblage value, at the retail level of trade and on the lien date.
- (4)
- (a) A county assessor may deviate from the schedule provided in this section when necessary to reach fair market value.
 - (b) When a deviation described in Subsection (4)(a) affects an entire class or type of personal property, the county assessor shall submit to the commission a written report substantiating the deviation with verifiable data.
 - (c) A county assessor may not use a schedule other than the schedule provided in this section without prior written consent of the commission.
 - (d) If a county assessor deviates from the schedule provided in this section and the taxpayer makes an appeal in accordance with Subsection (3), the county assessor has the burden of proof in the appeal, whether before a county board of equalization, the commission, or a court.

Enacted by Chapter 289, 2022 General Session

59-2-302 Basis of property taxation for political subdivision.

The assessments made by:

- (1) the county assessor, as equalized by the county board of equalization and the commission; and
- (2) the commission, as apportioned to each county, city, town, school, road, or other district in their respective counties, are the only basis of property taxation for political subdivisions of the state.

Amended by Chapter 360, 1997 General Session

59-2-303 General duties of county assessor.

- (1)
- (a) Before May 22 each year, the county assessor shall:
 - (i) ascertain the names of the owners of all property that is subject to taxation by the county;
 - (ii) except as provided in Subsection (2), assess the property to the owner, claimant of record, or occupant in possession or control at midnight on January 1 of the taxable year; and
 - (iii) conduct the review process described in Section 59-2-303.2.
 - (b) No mistake in the name or address of the owner or supposed owner of property renders the assessment invalid.
- (2) If a conveyance of ownership of the real property was recorded in the office of a county recorder after January 1 but more than 14 calendar days before the day on which the county treasurer mails the tax notice, the county assessor shall assess the property to the new owner.
- (3) A county assessor shall become fully acquainted with all property in the county assessor's county, as provided in Section 59-2-301.

Amended by Chapter 16, 2019 General Session

59-2-303.1 Mandatory cyclical appraisals.

- (1) For purposes of this section:
 - (a) "Corrective action" includes:
 - (i) factoring pursuant to Section 59-2-704;
 - (ii) notifying the state auditor that the county failed to comply with the requirements of this section; or
 - (iii) filing a petition for a court order requiring a county to take action.
 - (b) "Mass appraisal system" means a computer assisted mass appraisal system that:
 - (i) a county assessor uses to value real property; and
 - (ii) includes at least the following system features:
 - (A) has the ability to update all parcels of real property located within the county each year;
 - (B) can be programmed with specialized criteria;
 - (C) provides uniform and equal treatment of parcels within the same class of real property throughout the county; and
 - (D) annually updates all parcels of residential real property within the county using accepted valuation methodologies as determined by rule.
 - (c) "Property review date" means the date a county assessor completes a detailed review of the property characteristics of a parcel of real property in accordance with Subsection (3)(a).
- (2)
 - (a) The county assessor shall annually update property values of property as provided in Section 59-2-301 based on a systematic review of current market data.
 - (b) The county assessor shall conduct the annual update described in Subsection (2)(a) by using a mass appraisal system on or before the following:
 - (i) for a county of the first class, January 1, 2009;
 - (ii) for a county of the second class, January 1, 2011;
 - (iii) for a county of the third class, January 1, 2014; and
 - (iv) for a county of the fourth, fifth, or sixth class, January 1, 2015.
 - (c) The county assessor and the commission shall jointly certify that the county's mass appraisal system meets the requirements:
 - (i) described in Subsection (1)(b); and
 - (ii) of the commission.
- (3)
 - (a) In addition to the requirements in Subsection (2), the county assessor shall complete a detailed review of property characteristics for each property at least once every five years.
 - (b) The county assessor shall maintain on the county's computer system, a record of the last property review date for each parcel of real property located within the county assessor's county.
- (4)
 - (a) The commission shall take corrective action if the commission determines that:
 - (i) a county assessor has not satisfactorily followed the current mass appraisal standards, as provided by law;
 - (ii) the sales-assessment ratio, coefficients of dispersion, or other statistical measures of appraisal performance related to the studies required by Section 59-2-704 are not within the standards provided by law; or
 - (iii) the county assessor has failed to comply with the requirements of this section.

- (b) If a county assessor fails to comply with the requirements of this section for one year, the commission shall assist the county assessor in fulfilling the requirements of Subsections (2) and (3).
 - (c) If a county assessor fails to comply with the requirements of this section for two consecutive years, the county will lose the county's allocation of the revenue generated statewide from the imposition of the multicounty assessing and collecting levy authorized in Sections 59-2-1602 and 59-2-1603.
 - (d) If a county loses its allocation of the revenue generated statewide from the imposition of the multicounty assessing and collecting levy described in Subsection (4)(c), the revenue the county would have received shall be distributed to the Multicounty Appraisal Trust created by interlocal agreement by all counties in the state.
- (5)
- (a) On or before July 1, 2008, the county assessor shall prepare a five-year plan to comply with the requirements of Subsections (2) and (3).
 - (b) The plan shall be available in the county assessor's office for review by the public upon request.
 - (c) The plan shall be annually reviewed and revised as necessary.
- (6) A county assessor shall create, maintain, and regularly update a database containing the following information that the county assessor may use to enhance the county's ability to accurately appraise and assess property on an annual basis:
- (a) fee and other appraisals;
 - (b) property characteristics and features;
 - (c) property surveys;
 - (d) sales data; and
 - (e) any other data or information on sales, studies, transfers, changes to property, or property characteristics.

Amended by Chapter 135, 2016 General Session

59-2-303.2 Automatic review of assessed value of review property.

- (1) As used in this section:
- (a) "Final assessed value" means:
 - (i) for a review property for which the taxpayer did not appeal the valuation or equalization in accordance with Section 59-2-1004, the assessed value as stated on the valuation notice described in Section 59-2-919.1;
 - (ii) for a review property for which the taxpayer appealed the valuation or equalization in accordance with Section 59-2-1004, the assessed value given to the review property by the county board of equalization, including an assessed value based on a stipulation of the parties;
 - (iii) for real property for which the taxpayer or a county assessor appealed the valuation or equalization to the commission in accordance with Section 59-2-1006, the value given to the real property by:
 - (A) the commission, if the commission has issued a decision in the appeal or the parties have entered a stipulation; or
 - (B) a county board of equalization, if the commission has not yet issued a decision in the appeal and the parties have not entered a stipulation; or

- (iv) for real property for which the taxpayer or a county assessor sought judicial review of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review, the value given the real property by the commission.
- (b) "Median property value change" means the midpoint of the property value changes for all real property that is:
 - (i) of the same class of real property as the review property; and
 - (ii) located within the same county and within the same market area as the review property.
- (c) "Property value change" means the percentage change in the fair market value of real property on or after January 1 of the previous year and before January 1 of the current year.
- (d) "Qualifying change" means one of the following changes to real property that occurs on or after January 1 of the previous taxable year and before January 1 of the current taxable year:
 - (i) a physical improvement if, solely as a result of the physical improvement, the fair market value of the physical improvement equals or exceeds the greater of 10% of fair market value of the real property or \$20,000;
 - (ii) a zoning change, if the fair market value of the real property increases solely as a result of the zoning change; or
 - (iii) a change in the legal description of the real property, if the fair market value of the real property increases solely as a result of the change in the legal description of the real property.
- (e) "Review property" means real property located in the county:
 - (i) that on or after January 1 of the previous year and before January 1 of the current year has not had a qualifying change; and
 - (ii) for which the county assessor did not conduct a detailed review of property characteristics during the current taxable year.
- (f) "Threshold increase" means an increase in a review property's assessed value for the current taxable year compared to the final assessed value of the review property for the previous taxable year that is:
 - (i) the median property value change plus 15%; and
 - (ii) at least \$10,000.
- (2)
 - (a) Before completing and delivering the assessment book to the county auditor in accordance with Section 59-2-311, the county assessor shall review the assessment of a review property for which the assessed value for the current taxable year is equal to or exceeds the threshold increase.
 - (b) The county assessor shall retain a record of the properties for which the county assessor conducts a review in accordance with this section and the results of that review.
- (3)
 - (a) If the county assessor determines that the assessed value of the review property reflects the review property's fair market value, the county assessor may not adjust the review property's assessed value.
 - (b) If the county assessor determines that the assessed value of the review property does not reflect the review property's fair market value, the county assessor shall adjust the assessed value of the review property to reflect the fair market value.
- (4) The review process described in this section does not supersede or otherwise affect a taxpayer's right to appeal or to seek judicial review of the valuation or equalization of a review property in accordance with:
 - (a) this part;
 - (b) Title 59, Chapter 1, Part 6, Judicial Review; or

(c) Title 63G, Chapter 4, Part 4, Judicial Review.

Amended by Chapter 377, 2021 General Session

59-2-305 Listing property in taxing entities.

The county assessor shall list all property in each taxing entity in the county by identifier and fair market value. The commission may prescribe procedures and formats, after consultation with affected state agencies and county assessors, which will provide reasonable uniformity and reduced costs in listing property.

Amended by Chapter 3, 1988 General Session

59-2-305.5 Boundary actions not effective for purposes of assessment until required documents are recorded.

(1) As used in this section:

(a) "Affected area" means:

- (i) in the case of the creation or incorporation of a local entity, the area within the newly created local entity's boundary;
- (ii) in the case of an annexation of an area into an existing local entity, the annexed area;
- (iii) in the case of an adjustment of a boundary between local entities, the area that before the boundary adjustment was in the boundary of one local entity but becomes, because of the boundary adjustment, included within the boundary of another local entity;
- (iv) in the case of the withdrawal or disconnection of an area from a local entity, the area that is withdrawn or disconnected;
- (v) in the case of the consolidation of multiple local entities, the area within the boundary of the consolidated local entity;
- (vi) in the case of the division of a local entity into multiple local entities, the area within the boundary of each new local entity created by the division; and
- (vii) in the case of the dissolution of a local entity, the area that used to be within the former boundary of the dissolved local entity.

(b) "Applicable certificate" has the same meaning as defined in Section 67-1a-6.5.

(c) "Boundary action" has the same meaning as defined in Section 17-23-20.

(d) "Effective date" means the effective date, under applicable statute, of the boundary action that is the subject of an applicable certificate.

(e) "Local entity" has the same meaning as defined in Section 67-1a-6.5.

(f) "Required documents" means the documents relating to a boundary action that are required under applicable statute to be submitted to the county recorder for recording following the lieutenant governor's issuance of an applicable certificate.

(2) Notwithstanding the effective date, a boundary action is not effective for purposes of assessing under this part the property located within the affected area until the required documents are recorded in the office of the recorder of each county in which the affected area is located.

Enacted by Chapter 350, 2009 General Session

59-2-306 Statements by taxpayers -- Power of assessors respecting statements -- Reporting information to other counties, taxpayer.

(1)

- (a) Except as provided in Subsection (1)(c), the county assessor may request a signed statement from any person setting forth all the real and personal property assessable by the assessor that the person owns, possesses, manages, or has under the person's control at 12 noon on January 1.
 - (b) A request under Subsection (1)(a) shall include a notice of the procedure under Section 59-2-1005 for appealing the value of the personal property.
 - (c) A telecommunications service provider shall file a signed statement setting forth the telecommunications service provider's:
 - (i) real property in accordance with this section; and
 - (ii) personal property in accordance with Section 59-2-306.5.
 - (d) A telecommunications service provider shall claim an exemption for personal property in accordance with Section 59-2-1115.
- (2)
- (a) Except as provided in Subsection (2)(b) or (c), a person shall file a signed statement described in Subsection (1) on or before May 15 of the year the county assessor requests the statement described in Subsection (1).
 - (b) For a county of the first class, a person shall file the signed statement described in Subsection (1) on or before the later of:
 - (i) 60 days after the day on which the county assessor requests the statement; or
 - (ii) May 15 of the year the county assessor requests the statement described in Subsection (1) if, by resolution, the county legislative body of that county adopts the deadline described in Subsection (2)(a).
 - (c) If a county assessor requests a signed statement described in Subsection (1) on or after March 16, the person shall file the signed statement within 60 days after the day on which the county assessor requests the signed statement.
- (3) The signed statement shall include the following:
- (a) all property belonging to, claimed by, or in the possession, control, or management of the person, any firm of which the person is a member, or any corporation of which the person is president, secretary, cashier, or managing agent;
 - (b) the county in which the property is located or in which the property is taxable; and, if taxable in the county in which the signed statement was made, also the city, town, school district, road district, or other taxing district in which the property is located or taxable;
 - (c) all lands in parcels or subdivisions not exceeding 640 acres each, the sections and fractional sections of all tracts of land containing more than 640 acres that have been sectionized by the United States government, and the improvements on those lands; and
 - (d) for a person who owns taxable tangible personal property as defined in Section 59-2-1115, the person's NAICS code, as classified under the current North American Industry Classification System of the federal Executive Office of the President, Office of Management and Budget.
- (4) Every county assessor may subpoena and examine any person in any county in relation to any signed statement but may not require that person to appear in any county other than the county in which the subpoena is served.
- (5)
- (a) Except as provided in Subsection (5)(b), if the signed statement discloses property in any other county, the county assessor shall file the signed statement and send a copy to the county assessor of each county in which the property is located.

- (b) If the signed statement discloses personal property of a telecommunications service provider, the county assessor shall notify the telecommunications service provider of the requirement to file a signed statement in accordance with Section 59-2-306.5.

Amended by Chapter 239, 2022 General Session

Amended by Chapter 293, 2022 General Session

59-2-306.5 Valuation of personal property of telecommunications service provider -- Reporting information to counties.

- (1) As used in this section, "Multicounty Appraisal Trust" means the same as that term is defined in Section 59-2-1601.
- (2) A telecommunications service provider shall provide to the Multicounty Appraisal Trust a signed statement setting forth all of the personal property that the telecommunications service provider owns, possesses, manages, or has under the telecommunications service provider's control in the state.
- (3) The signed statement shall:
 - (a) itemize each item of personal property that the telecommunications service provider owns, possesses, manages, or has under the telecommunications service provider's control:
 - (i) by county; and
 - (ii) for the tax year that began on January 1; and
 - (b) be submitted:
 - (i) annually on or before May 15; and
 - (ii) electronically in a form approved by the commission.
- (4)
 - (a) The Multicounty Appraisal Trust shall value each item of personal property of a telecommunications service provider according to the personal property valuation guides and schedules established by the commission.
 - (b) A telecommunications service provider may appeal the valuation of personal property in accordance with Section 59-2-1005.
- (5) The Multicounty Appraisal Trust shall forward to each county information about the total value of personal property of each telecommunications service provider within the county.
- (6) If a signed statement filed in accordance with this section discloses real property, the Multicounty Appraisal Trust shall send a copy of the signed statement to the county in which the property is located.

Enacted by Chapter 239, 2022 General Session

59-2-307 Refusal by taxpayer to file signed statement -- Estimation of value -- Penalty.

- (1)
 - (a) Each person that fails to file the signed statement required by Section 59-2-306 or Section 59-2-306.5, fails to file the signed statement with respect to name and place of residence, or fails to appear and testify when requested by the assessor, shall pay a penalty equal to 10% of the estimated tax due, but not less than \$25 for each failure to file a signed and completed statement.
 - (b) The Multicounty Appraisal Trust shall notify the county assessor of a telecommunications service provider's failure to file the signed statement.

- (c) The assessor shall collect each penalty under Subsection (1)(a) in the manner provided by Sections 59-2-1302 and 59-2-1303, except as otherwise provided for in this section, or by a judicial proceeding brought in the name of the assessor.
 - (d) The assessor shall pay all money recovered under this section into the county treasury.
- (2)
- (a) Upon a showing of reasonable cause, a county may waive or reduce a penalty imposed under Subsection (1)(a).
 - (b)
 - (i) Except as provided in Subsection (2)(b)(ii), a county assessor may impose a penalty under Subsection (1)(a) on or after May 16 of the year the county assessor requests the statement described in Section 59-2-306 or is due under Section 59-2-306.5.
 - (ii) A county assessor may not impose a penalty under Subsection (1)(a) until 30 days after the postmark date of mailing of a subsequent notice if the signed statement described in Section 59-2-306 is requested:
 - (A) on or after March 16; or
 - (B) by a county assessor of a county of the first class.
- (3)
- (a) If an owner neglects or refuses to file a signed statement requested by an assessor as required under Section 59-2-306:
 - (i) the assessor shall:
 - (A) make a record of the failure to file; and
 - (B) make an estimate of the value of the property of the owner based on known facts and circumstances; and
 - (ii) the assessor of a county of the first class:
 - (A) shall make a subsequent request by mail for the signed statement, informing the owner of the consequences of not filing a signed statement; and
 - (B) may impose a fee for the actual and necessary expenses of the mailing under Subsection (3)(a)(ii)(A).
 - (b)
 - (i) If a telecommunications service provider neglects or refuses to file a signed statement in accordance with Section 59-2-306.5, the Multicounty Appraisal Trust shall make:
 - (A) a record of the failure to file;
 - (B) a request by mail for the signed statement, informing the telecommunications service provider of the consequences of not filing a signed statement; and
 - (C) an estimate of the value of the personal property of the telecommunications service provider based on known facts and circumstances.
 - (ii) The Multicounty Appraisal Trust may impose a fee for the actual and necessary expenses of the mailing under Subsection (3)(b)(i)(B).
 - (c) A county board of equalization or the commission may not reduce the value fixed by the assessor in accordance with Subsection (3)(a)(i) or the Multicounty Appraisal Trust in accordance with Subsection (3)(b)(i).

Amended by Chapter 239, 2022 General Session

59-2-308 Assessment in name of representative -- Assessment of property of decedents -- Assessment of property in litigation -- Assessment of personal property valued by Multicounty Appraisal Trust.

- (1) If a person is assessed as agent, trustee, bailee, guardian, executor, or administrator, a county shall:
 - (a) add the representative designation to the name; and
 - (b) enter the assessment separately from the individual assessment.
- (2) A county may assess the undistributed or unpartitioned property of a deceased individual to an heir, guardian, executor, or administrator, and the payment of taxes binds all the parties in interest.
- (3) Property in litigation, which is in the possession of a court or receiver, shall be assessed to the court clerk or receiver, and the taxes shall be paid under the direction of the court.
- (4) A county shall add the valuation the Multicounty Appraisal Trust gives to personal property of a telecommunications service provider to the valuation of any real property of the telecommunications service provider within the county before making an assessment in accordance with this part.

Amended by Chapter 239, 2022 General Session

59-2-309 Property escaping assessment -- Duties of assessing authority -- Property willfully concealed -- Penalties.

- (1) Any escaped property may be assessed by the original assessing authority at any time as far back as five years prior to the time of discovery, in which case the assessor shall enter the assessments on the tax rolls and follow the procedures established under Part 13, Collection of Taxes.
- (2) Any property found to be willfully concealed, removed, transferred, or misrepresented by its owner or agent in order to evade taxation is subject to a penalty equal to the tax on its value, and neither the penalty nor assessment may be reduced or waived by the assessor, county, county Board of Equalization, or the commission, except pursuant to a procedure for the review and approval of waivers adopted by county ordinance, or by administrative rule adopted in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

Amended by Chapter 382, 2008 General Session

59-2-310 Assessment in name of claimant as well as owner.

Real property described on the assessment book need not be described a second time, but any person claiming the real property and a desire to be assessed for the land may have the person's name inserted with that of the person to whom the real property is assessed.

Enacted by Chapter 4, 1987 General Session

59-2-311 Completion and delivery of assessment book -- Signed statement required -- Contents of signed statement -- Adjustment of assessment in assessment book.

- (1) Before May 22 each year, the county assessor shall complete and deliver the assessment book to the county auditor.
- (2) The county assessor shall subscribe and sign a statement in the assessment book substantially as follows:

I, _____, the assessor of _____ County, do swear that before May 22, _____(year), I made diligent inquiry and examination, and either personally or by deputy, established the value of all of the property within the county subject to assessment by me; that the property has been assessed on the assessment book equally and uniformly according to the best of

my judgment, information, and belief at its fair market value; that I have faithfully complied with all the duties imposed on the assessor under the revenue laws including the requirements of Section 59-2-303.1; and that I have not imposed any unjust or double assessments through malice or ill will or otherwise, or allowed anyone to escape a just and equal assessment through favor or reward, or otherwise.

- (3) Before completing and delivering the assessment book under Subsection (1), the county assessor shall adjust the assessment of property in the assessment book to reflect an adjustment in the taxable value of any property if the adjustment in taxable value is made:
 - (a) by the county board of equalization in accordance with Section 59-2-1004.5 on or before May 15; or
 - (b) by the county assessor in accordance with Section 59-2-303.2.

Amended by Chapter 16, 2019 General Session

59-2-313 Assessor to furnish information to commission.

The county assessor shall furnish to the commission, promptly upon demand, any information it may require as to the several kinds of personal and real property, and the taxable value of those properties, which are located in the county.

Amended by Chapter 3, 1988 General Session

59-2-313.1 County assessor duties to provide assessment data -- Commission review -- Subscription to market data service.

- (1) As used in this section, "assessment data" means:
 - (a) the information described in Subsection 59-2-303.1(6) contained in a county's database used in mass appraisal; and
 - (b) any other assessment information the commission requires.
- (2) A county assessor shall provide assessment data to the commission:
 - (a)
 - (i) annually on or before March 31;
 - (ii) no later than 15 days after the date the county assessor provides the assessment book to the county auditor under Section 59-2-311;
 - (iii) no later than 15 days after the date the county auditor provides the assessment roll to the county treasurer under Section 59-2-326; or
 - (b) at any other time requested by the commission.
- (3) The commission may:
 - (a) review a county's annual update of property values the county is required to perform under Section 59-2-303.1;
 - (b) review a county's detailed review of property characteristics the county is required to perform under Section 59-2-303.1; and
 - (c) provide findings and recommendations to the county.
- (4) The commission may subscribe to a market data service to assist:
 - (a) the commission in performing a review described in Subsection (3); and
 - (b) counties in meeting the requirements of Section 59-2-303.1.

Enacted by Chapter 470, 2023 General Session

59-2-314 Penalty for failure to complete assessment book.

Any assessor who fails to complete and deliver the assessment book to the county auditor within the time prescribed by law, or who fails to transmit the information required under Section 59-2-313 to the commission, shall pay a penalty of \$1,000, to be recovered on the assessor's official bond, for the use of the county, or deducted from salary by the county legislative body.

Amended by Chapter 227, 1993 General Session

59-2-315 Liability for willful failure or neglect of duty -- Action on official bond -- Judgment.

- (1) The assessor and sureties are liable on the official bond for all taxes on property within the county which, through willful failure or neglect, is not assessed or which has been willfully assessed at less than its fair market value.
- (2) The county attorney shall, upon showing of proper evidence and upon written demand by the commission or the county legislative body, commence and prosecute to judgment an action upon the assessor's bond for all taxes lost from willful failure or neglect in assessing property.
- (3) If, during the trial of the action against the assessor, the value of the unassessed or underassessed property is determined, the assessor is liable for the difference between the amount of taxes collected and the amount of taxes which should have been collected pursuant to law.

Amended by Chapter 227, 1993 General Session

59-2-320 Total property valuation.

The county auditor shall add the valuations, and enter the total valuation of each kind of property, and the total valuation of all property, on the assessment book. In the appropriate column the total acreage of the county shall be shown.

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-321 Extension of taxes on assessment book.

- (1) The property taxes of each city, town, school, and special taxing district shall be extended on the assessment book by the county auditor at the rate certified by the governing body of the city, town, school, and special taxing district at the time the state and county taxes are extended.
- (2) The whole tax shall be carried into a column of aggregates, and shall be collected by the county treasurer at the time and in the manner provided by law for collecting state and county taxes.

Amended by Chapter 271, 1995 General Session

59-2-322 Transmittal of statement to commission.

- (1) The county auditor shall, before June 8 of each year, prepare from the assessment book of that year a statement showing in separate columns:
 - (a) the total value of all property;
 - (b) the value of real estate, including patented mining claims, stated separately;
 - (c) the value of the improvements;
 - (d) the value of personal property exclusive of money; and
 - (e) the number of acres of land and the number of patented mining claims, stated separately.
- (2) As soon as the statement is prepared the county auditor shall transmit the statement to the commission.

Amended by Chapter 86, 2000 General Session

59-2-323 Changes ordered by commission.

- (1) The commission shall, before June 17 or within 10 days after the county auditors of the state have filed their report with the commission as provided for under Section 59-2-322, each year transmit to the county auditor a statement of the changes made by it in the assessment book of the county, as provided under Section 59-1-210.
- (2) As soon as the county auditor receives from the commission a statement of the changes made by it in the assessment book of the county, or of any assessment contained therein, the auditor shall make the corresponding changes in the assessment book, by entering the same in a column provided with the proper heading in the assessment book, counting any fractional sum when more than 50 cents as one dollar and omitting it when less than 50 cents, so that the value of any separate assessment shall contain no fractions of a dollar; but shall in all cases disregard any action of the county board of equalization or commission which is prohibited by law.

Amended by Chapter 148, 1987 General Session

59-2-324 Entering corrected sum of taxes in assessment book.

The county auditor shall then compute, and enter in a separate money column in the assessment book, the aggregate sum in dollars and cents to be paid as taxes on the property enumerated in the book. Taxes levied only on a certain kind or class of property for a special purpose, other than for state, county, city, town, and school purposes, etc., shall be separately set out, and shall foot up the column showing the total amount of the taxes, and the column of total value of property in the county, as corrected by the commission.

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-325 Statement transmitted to commission.

- (1) The county auditor shall, before November 1 of each year:
 - (a) prepare from the assessment rolls of that year a statement showing:
 - (i) the amount and value of all property in the county, as classified by the county assessment rolls, and the value of each class;
 - (ii) the total amount of taxes remitted by the county board of equalization;
 - (iii) the state's share of the taxes remitted;
 - (iv) the county's share of the taxes remitted;
 - (v) the rate of county taxes; and
 - (vi) any other information requested by the commission; and
 - (b) provide a copy of the statement to the commission.
- (2) The county auditor shall prepare the statement in the manner prescribed by the commission.

Amended by Chapter 29, 2022 General Session

59-2-326 Assessment roll delivered to county treasurer.

Before November 1, the county auditor must deliver the corrected assessment roll to the county treasurer, together with a signed statement subscribed by him in a form substantially as follows:

I, ____ county auditor of the county of ____, do swear that I received the accompanying assessment roll of the taxable property of the county from the assessor, and that I have corrected it and made it conform to the requirements of the county board of equalization and commission, that I have reckoned the respective sums due as taxes and have added up the columns of valuations, taxes, and acreage as required by law.

Amended by Chapter 86, 2000 General Session

59-2-327 Assessment roll -- Taxes charged to county treasurer.

- (1) The county auditor shall deliver the assessment roll, with the taxes extended, all orders of the county board of equalization and commission posted, and all relief granted, prior to the time prescribed in Section 59-2-1317 for providing the original tax notice, to the county treasurer, together with a report of the accumulated total, which shall be considered to be a preliminary taxes charged amount.
- (2) After delivering the corrected assessment roll to the county treasurer, under Section 59-2-326, the county auditor shall charge the treasurer with the full amount of taxes levied, except the taxes of rail car companies and state-assessed commercial vehicles, in an account established for the purpose.
- (3) The county auditor shall either report the final taxes charged or report the adjustments in taxable value and tax amounts from the preliminary taxes charged amount to the county treasurer for use in settling with all taxing entities under Section 59-2-1365.

Amended by Chapter 279, 2014 General Session

59-2-328 Duty of auditor upon termination of treasurer's term of office.

If the assessment book or the delinquent tax list is transferred from one treasurer to another, the county auditor shall credit the one and charge the other with the amount of taxes then outstanding.

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-329 Verification of auditor's statements.

The county auditor shall verify all statements made by the auditor under the provisions of this title and attach a signed statement of verification.

Amended by Chapter 86, 2000 General Session