

**Superseded 11/6/2025**

**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.