

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

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