

Effective 5/12/2015

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 shall be extended 30 days from the dates provided by law.

Amended by Chapter 201, 2015 General Session