

59-2-204 Record of assessment of public utility and air travel companies -- Review by county assessor.

- (1) Each year, the commission shall prepare a record of assessment of the following companies:
 - (a) public utility companies;
 - (b) airlines;
 - (c) air charter services; and
 - (d) air contract services.
- (2) The record of assessment under Subsection (1) shall include:
 - (a) the name of each person engaged in business within the state in a company described in Subsection (1);
 - (b) for each company described in Subsection (1), the total value of all of the company's tangible and intangible properties; and
 - (c) any other information as determined by the commission.
- (3) At the request of a county assessor, the commission shall provide to the county assessor:
 - (a) the record of assessment described in Subsection (1); and
 - (b) the information upon which the assessments and apportionments contained in the record of assessment are made.

Amended by Chapter 71, 1999 General Session