

59-2-307 Refusal by taxpayer to file signed statement -- Penalty -- Assessor to estimate value -- Reporting information to other counties.

- (1)
 - (a) Each person who fails to file the signed statement required by Section 59-2-306, 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) Each penalty under Subsection (1)(a) shall be collected 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.
 - (c) All money recovered by any assessor under this section shall be paid into the county treasury.
- (2)
 - (a) The penalty imposed by Subsection (1)(a) may not be waived or reduced by the assessor, county, county Board of Equalization, or commission except pursuant to a procedure for the review and approval of reductions and waivers adopted by county ordinance, or by administrative rule adopted in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
 - (b)
 - (i) Except as provided in Subsection (2)(b)(ii), a penalty under Subsection (1)(a) may be imposed on or after May 16 of the year the statement described in Section 59-2-306 is requested by the county assessor.
 - (ii) A penalty under Subsection (1)(a) may not be imposed 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) The value fixed by the assessor in accordance with Subsection (3)(a)(i) may not be reduced by the county board of equalization or by the commission.
- (4) If the signed statement discloses property in any other county, the assessor shall file the signed statement and send a copy to the assessor of each county in which the property is located.

Amended by Chapter 163, 2011 General Session