

**Effective 1/1/2025**

**Superseded 5/7/2025**

**59-2-919.1 Notice of property valuation and tax changes.**

- (1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or before July 22 of each year, shall notify each owner of real estate who is listed on the assessment roll.
- (2) The notice described in Subsection (1) shall:
  - (a) except as provided in Subsection (4), be sent to all owners of real property by mail 10 or more days before the day on which:
    - (i) the county board of equalization meets; and
    - (ii) the taxing entity holds a public hearing on the proposed increase in the certified tax rate;
  - (b) be on a form that is:
    - (i) approved by the commission; and
    - (ii) uniform in content in all counties in the state; and
  - (c) contain for each property:
    - (i) the assessor's determination of the value of the property;
    - (ii) the taxable value of the property;
    - (iii)
      - (A) the deadline for the taxpayer to make an application to appeal the valuation or equalization of the property under Section 59-2-1004; or
      - (B) for property assessed by the commission, the deadline for the taxpayer to apply to the commission for a hearing on an objection to the valuation or equalization of the property under Section 59-2-1007;
    - (iv) for a property assessed by the commission, a statement that the taxpayer may not appeal the valuation or equalization of the property to the county board of equalization;
    - (v) itemized tax information for all applicable taxing entities, including:
      - (A) the dollar amount of the taxpayer's tax liability for the property in the prior year; and
      - (B) the dollar amount of the taxpayer's tax liability under the current rate;
    - (vi) the following, stated separately:
      - (A) the charter school levy described in Section 53F-2-703;
      - (B) the multicounty assessing and collecting levy described in Subsection 59-2-1602(2);
      - (C) the county assessing and collecting levy described in Subsection 59-2-1602(4);
      - (D) levies for debt service voted on by the public;
      - (E) levies imposed for special purposes under Section 10-6-133.4;
      - (F) for a fiscal year that begins on or after July 1, 2023, the combined basic rate as defined in Section 53F-2-301; and
      - (G) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);
    - (vii) the tax impact on the property;
    - (viii) the date, time, and place of the required public hearing for each entity;
    - (ix) property tax information pertaining to:
      - (A) taxpayer relief;
      - (B) options for payment of taxes;
      - (C) collection procedures; and
      - (D) the residential exemption described in Section 59-2-103;
    - (x) information specifically authorized to be included on the notice under this chapter;
    - (xi) the last property review date of the property as described in Subsection 59-2-303.1(1)(c);
    - (xii) instructions on how the taxpayer may obtain additional information regarding the valuation of the property, including the characteristics and features of the property, from at least one the following sources:

- (A) a website maintained by the county; or
  - (B) the county assessor's office; and
  - (xiii) other information approved by the commission.
- (3) If a taxing entity that is subject to the notice and hearing requirements of Subsection 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall state, in addition to the information required by Subsection (2):
- (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
  - (b) the difference between the dollar amount of the taxpayer's tax liability if the proposed increase is approved and the dollar amount of the taxpayer's tax liability under the current rate, placed in close proximity to the information described in Subsection (2)(c)(viii);
  - (c) the percentage increase that the dollar amount of the taxpayer's tax liability under the proposed tax rate represents as compared to the dollar amount of the taxpayer's tax liability under the current tax rate; and
  - (d) for each taxing entity proposing a tax increase, the dollar amount of additional ad valorem tax revenue, as defined in Section 59-2-919, that would be generated each year if the proposed tax increase is approved.
- (4)
- (a) Subject to the other provisions of this Subsection (4), a county auditor may, at the county auditor's discretion, provide the notice required by this section to a taxpayer by electronic means if a taxpayer makes an election, according to procedures determined by the county auditor, to receive the notice by electronic means.
  - (b)
    - (i) If a notice required by this section is sent by electronic means, a county auditor shall attempt to verify whether a taxpayer receives the notice.
    - (ii) If receipt of the notice sent by electronic means cannot be verified 14 days or more before the county board of equalization meets and the taxing entity holds a public hearing on a proposed increase in the certified tax rate, the notice required by this section shall also be sent by mail as provided in Subsection (2).
  - (c) A taxpayer may revoke an election to receive the notice required by this section by electronic means if the taxpayer provides written notice to the county auditor on or before April 30.
  - (d) An election or a revocation of an election under this Subsection (4):
    - (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or before the due date for paying the tax; or
    - (ii) does not alter the requirement that a taxpayer appealing the valuation or the equalization of the taxpayer's real property submit the application for appeal within the time period provided in Subsection 59-2-1004(3).
  - (e) A county auditor shall provide the notice required by this section as provided in Subsection (2), until a taxpayer makes a new election in accordance with this Subsection (4), if:
    - (i) the taxpayer revokes an election in accordance with Subsection (4)(c) to receive the notice required by this section by electronic means; or
    - (ii) the county auditor finds that the taxpayer's electronic contact information is invalid.
  - (f) A person is considered to be a taxpayer for purposes of this Subsection (4) regardless of whether the property that is the subject of the notice required by this section is exempt from taxation.