

Chapter 2 Property Tax Act

Part 1 General Provisions

59-2-101 Short title.

This chapter is known as the "Property Tax Act."

Enacted by Chapter 4, 1987 General Session

59-2-102 Definitions.

As used in this chapter:

- (1)
 - (a) "Acquisition cost" means any cost required to put an item of tangible personal property into service.
 - (b) "Acquisition cost" includes:
 - (i) the purchase price of a new or used item;
 - (ii) the cost of freight, shipping, loading at origin, unloading at destination, crating, skidding, or any other applicable cost of shipping;
 - (iii) the cost of installation, engineering, rigging, erection, or assembly, including foundations, pilings, utility connections, or similar costs; and
 - (iv) sales and use taxes.
- (2) "Aerial applicator" means aircraft or rotorcraft used exclusively for the purpose of engaging in dispensing activities directly affecting agriculture or horticulture with an airworthiness certificate from the Federal Aviation Administration certifying the aircraft or rotorcraft's use for agricultural and pest control purposes.
- (3) "Air charter service" means an air carrier operation that requires the customer to hire an entire aircraft rather than book passage in whatever capacity is available on a scheduled trip.
- (4) "Air contract service" means an air carrier operation available only to customers that engage the services of the carrier through a contractual agreement and excess capacity on any trip and is not available to the public at large.
- (5) "Aircraft" means the same as that term is defined in Section 72-10-102.
- (6)
 - (a) Except as provided in Subsection (6)(b), "airline" means an air carrier that:
 - (i) operates:
 - (A) on an interstate route; and
 - (B) on a scheduled basis; and
 - (ii) offers to fly one or more passengers or cargo on the basis of available capacity on a regularly scheduled route.
 - (b) "Airline" does not include an:
 - (i) air charter service; or
 - (ii) air contract service.
- (7) "Assessment roll" or "assessment book" means a permanent record of the assessment of property as assessed by the county assessor and the commission and may be maintained manually or as a computerized file as a consolidated record or as multiple records by type, classification, or categories.

- (8) "Base parcel" means a parcel of property that was legally:
- (a) subdivided into two or more lots, parcels, or other divisions of land; or
 - (b)
 - (i) combined with one or more other parcels of property; and
 - (ii) subdivided into two or more lots, parcels, or other divisions of land.
- (9)
- (a) "Certified revenue levy" means a property tax levy that provides an amount of ad valorem property tax revenue equal to the sum of:
 - (i) the amount of ad valorem property tax revenue to be generated statewide in the previous year from imposing a multicounty assessing and collecting levy, as specified in Section 59-2-1602; and
 - (ii) the product of:
 - (A) eligible new growth, as defined in Section 59-2-924; and
 - (B) the multicounty assessing and collecting levy certified by the commission for the previous year.
 - (b) For purposes of this Subsection (9), "ad valorem property tax revenue" does not include property tax revenue received by a taxing entity from personal property that is:
 - (i) assessed by a county assessor in accordance with Part 3, County Assessment; and
 - (ii) semiconductor manufacturing equipment.
 - (c) For purposes of calculating the certified revenue levy described in this Subsection (9), the commission shall use:
 - (i) the taxable value of real property assessed by a county assessor contained on the assessment roll;
 - (ii) the taxable value of real and personal property assessed by the commission; and
 - (iii) the taxable year end value of personal property assessed by a county assessor contained on the prior year's assessment roll.
- (10) "County-assessed commercial vehicle" means:
- (a) any commercial vehicle, trailer, or semitrailer that is not apportioned under Section 41-1a-301 and is not operated interstate to transport the vehicle owner's goods or property in furtherance of the owner's commercial enterprise;
 - (b) any passenger vehicle owned by a business and used by its employees for transportation as a company car or vanpool vehicle; and
 - (c) vehicles that are:
 - (i) especially constructed for towing or wrecking, and that are not otherwise used to transport goods, merchandise, or people for compensation;
 - (ii) used or licensed as taxicabs or limousines;
 - (iii) used as rental passenger cars, travel trailers, or motor homes;
 - (iv) used or licensed in this state for use as ambulances or hearses;
 - (v) especially designed and used for garbage and rubbish collection; or
 - (vi) used exclusively to transport students or their instructors to or from any private, public, or religious school or school activities.
- (11) "Eligible judgment" means a final and unappealable judgment or order under Section 59-2-1330:
- (a) that became a final and unappealable judgment or order no more than 14 months before the day on which the notice described in Section 59-2-919.1 is required to be provided; and
 - (b) for which a taxing entity's share of the final and unappealable judgment or order is greater than or equal to the lesser of:
 - (i) \$5,000; or

(ii) 2.5% of the total ad valorem property taxes collected by the taxing entity in the previous fiscal year.

(12)

- (a) "Escaped property" means any property, whether personal, land, or any improvements to the property, that is subject to taxation and is:
- (i) inadvertently omitted from the tax rolls, assigned to the incorrect parcel, or assessed to the wrong taxpayer by the assessing authority;
 - (ii) undervalued or omitted from the tax rolls because of the failure of the taxpayer to comply with the reporting requirements of this chapter; or
 - (iii) undervalued because of errors made by the assessing authority based upon incomplete or erroneous information furnished by the taxpayer.
- (b) "Escaped property" does not include property that is undervalued because of the use of a different valuation methodology or because of a different application of the same valuation methodology.

(13)

- (a) "Fair market value" means the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts.
- (b) For purposes of taxation, "fair market value" shall be determined using the current zoning laws applicable to the property in question, except in cases where there is a reasonable probability of a change in the zoning laws affecting that property in the tax year in question and the change would have an appreciable influence upon the value.

(14) "Geothermal fluid" means water in any form at temperatures greater than 120 degrees centigrade naturally present in a geothermal system.

(15) "Geothermal resource" means:

- (a) the natural heat of the earth at temperatures greater than 120 degrees centigrade; and
- (b) the energy, in whatever form, including pressure, present in, resulting from, created by, or which may be extracted from that natural heat, directly or through a material medium.

(16)

(a) "Goodwill" means:

- (i) acquired goodwill that is reported as goodwill on the books and records that a taxpayer maintains for financial reporting purposes; or
- (ii) the ability of a business to:
 - (A) generate income that exceeds a normal rate of return on assets and that results from a factor described in Subsection (16)(b); or
 - (B) obtain an economic or competitive advantage resulting from a factor described in Subsection (16)(b).

(b) The following factors apply to Subsection (16)(a)(ii):

- (i) superior management skills;
- (ii) reputation;
- (iii) customer relationships;
- (iv) patronage; or
- (v) a factor similar to Subsections (16)(b)(i) through (iv).

(c) "Goodwill" does not include:

- (i) the intangible property described in Subsection (19)(a) or (b);
- (ii) locational attributes of real property, including:
 - (A) zoning;
 - (B) location;

- (C) view;
 - (D) a geographic feature;
 - (E) an easement;
 - (F) a covenant;
 - (G) proximity to raw materials;
 - (H) the condition of surrounding property; or
 - (I) proximity to markets;
 - (iii) value attributable to the identification of an improvement to real property, including:
 - (A) reputation of the designer, builder, or architect of the improvement;
 - (B) a name given to, or associated with, the improvement; or
 - (C) the historic significance of an improvement; or
 - (iv) the enhancement or assemblage value specifically attributable to the interrelation of the existing tangible property in place working together as a unit.
- (17) "Governing body" means:
- (a) for a county, city, or town, the legislative body of the county, city, or town;
 - (b) for a local district under Title 17B, Limited Purpose Local Government Entities - Local Districts, the local district's board of trustees;
 - (c) for a school district, the local board of education;
 - (d) for a special service district under Title 17D, Chapter 1, Special Service District Act:
 - (i) the legislative body of the county or municipality that created the special service district, to the extent that the county or municipal legislative body has not delegated authority to an administrative control board established under Section 17D-1-301; or
 - (ii) the administrative control board, to the extent that the county or municipal legislative body has delegated authority to an administrative control board established under Section 17D-1-301; or
 - (e) for a public infrastructure district under Title 17D, Chapter 4, Public Infrastructure District Act, the public infrastructure district's board of trustees.
- (18)
- (a) Except as provided in Subsection (18)(c), "improvement" means a building, structure, fixture, fence, or other item that is permanently attached to land, regardless of whether the title has been acquired to the land, if:
 - (i)
 - (A) attachment to land is essential to the operation or use of the item; and
 - (B) the manner of attachment to land suggests that the item will remain attached to the land in the same place over the useful life of the item; or
 - (ii) removal of the item would:
 - (A) cause substantial damage to the item; or
 - (B) require substantial alteration or repair of a structure to which the item is attached.
 - (b) "Improvement" includes:
 - (i) an accessory to an item described in Subsection (18)(a) if the accessory is:
 - (A) essential to the operation of the item described in Subsection (18)(a); and
 - (B) installed solely to serve the operation of the item described in Subsection (18)(a); and
 - (ii) an item described in Subsection (18)(a) that is temporarily detached from the land for repairs and remains located on the land.
 - (c) "Improvement" does not include:
 - (i) an item considered to be personal property pursuant to rules made in accordance with Section 59-2-107;

- (ii) a moveable item that is attached to land for stability only or for an obvious temporary purpose;
 - (iii)
 - (A) manufacturing equipment and machinery; or
 - (B) essential accessories to manufacturing equipment and machinery;
 - (iv) an item attached to the land in a manner that facilitates removal without substantial damage to the land or the item; or
 - (v) a transportable factory-built housing unit as defined in Section 59-2-1502 if that transportable factory-built housing unit is considered to be personal property under Section 59-2-1503.
- (19) "Intangible property" means:
- (a) property that is capable of private ownership separate from tangible property, including:
 - (i) money;
 - (ii) credits;
 - (iii) bonds;
 - (iv) stocks;
 - (v) representative property;
 - (vi) franchises;
 - (vii) licenses;
 - (viii) trade names;
 - (ix) copyrights; and
 - (x) patents;
 - (b) a low-income housing tax credit;
 - (c) goodwill; or
 - (d) a renewable energy tax credit or incentive, including:
 - (i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;
 - (ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;
 - (iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and
 - (iv) a tax credit under Subsection 59-7-614(5).
- (20) "Livestock" means:
- (a) a domestic animal;
 - (b) a fish;
 - (c) a fur-bearing animal;
 - (d) a honeybee; or
 - (e) poultry.
- (21) "Low-income housing tax credit" means:
- (a) a federal low-income housing tax credit under Section 42, Internal Revenue Code; or
 - (b) a low-income housing tax credit under Section 59-7-607 or Section 59-10-1010.
- (22) "Metalliferous minerals" includes gold, silver, copper, lead, zinc, and uranium.
- (23) "Mine" means a natural deposit of either metalliferous or nonmetalliferous valuable mineral.
- (24) "Mining" means the process of producing, extracting, leaching, evaporating, or otherwise removing a mineral from a mine.
- (25)
- (a) "Mobile flight equipment" means tangible personal property that is owned or operated by an air charter service, air contract service, or airline and:
 - (i) is capable of flight or is attached to an aircraft that is capable of flight; or

- (ii) is contained in an aircraft that is capable of flight if the tangible personal property is intended to be used:
 - (A) during multiple flights;
 - (B) during a takeoff, flight, or landing; and
 - (C) as a service provided by an air charter service, air contract service, or airline.
- (b)
 - (i) "Mobile flight equipment" does not include a spare part other than a spare engine that is rotated at regular intervals with an engine that is attached to the aircraft.
 - (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules defining the term "regular intervals."
- (26) "Nonmetalliferous minerals" includes, but is not limited to, oil, gas, coal, salts, sand, rock, gravel, and all carboniferous materials.
- (27) "Part-year residential property" means property that is not residential property on January 1 of a calendar year but becomes residential property after January 1 of the calendar year.
- (28) "Personal property" includes:
 - (a) every class of property as defined in Subsection (29) that is the subject of ownership and is not real estate or an improvement;
 - (b) any pipe laid in or affixed to land whether or not the ownership of the pipe is separate from the ownership of the underlying land, even if the pipe meets the definition of an improvement;
 - (c) bridges and ferries;
 - (d) livestock; and
 - (e) outdoor advertising structures as defined in Section 72-7-502.
- (29)
 - (a) "Property" means property that is subject to assessment and taxation according to its value.
 - (b) "Property" does not include intangible property as defined in this section.
- (30) "Public utility" means:
 - (a) for purposes of this chapter, the operating property of a railroad, gas corporation, oil or gas transportation or pipeline company, coal slurry pipeline company, electrical corporation, telephone corporation, sewerage corporation, or heat corporation where the company performs the service for, or delivers the commodity to, the public generally or companies serving the public generally, or in the case of a gas corporation or an electrical corporation, where the gas or electricity is sold or furnished to any member or consumers within the state for domestic, commercial, or industrial use; and
 - (b) the operating property of any entity or person defined under Section 54-2-1 except water corporations.
- (31)
 - (a) Subject to Subsection (31)(b), "qualifying exempt primary residential rental personal property" means household furnishings, furniture, and equipment that:
 - (i) are used exclusively within a dwelling unit that is the primary residence of a tenant;
 - (ii) are owned by the owner of the dwelling unit that is the primary residence of a tenant; and
 - (iii) after applying the residential exemption described in Section 59-2-103, are exempt from taxation under this chapter in accordance with Subsection 59-2-1115(2).
 - (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "dwelling unit" for purposes of this Subsection (31) and Subsection (34).
- (32) "Real estate" or "real property" includes:
 - (a) the possession of, claim to, ownership of, or right to the possession of land;

- (b) all mines, minerals, and quarries in and under the land, all timber belonging to individuals or corporations growing or being on the lands of this state or the United States, and all rights and privileges appertaining to these; and
 - (c) improvements.
- (33)
- (a) "Relationship with an owner of the property's land surface rights" means a relationship described in Subsection 267(b), Internal Revenue Code, except that the term 25% shall be substituted for the term 50% in Subsection 267(b), Internal Revenue Code.
 - (b) For purposes of determining if a relationship described in Subsection 267(b), Internal Revenue Code, exists, the ownership of stock shall be determined using the ownership rules in Subsection 267(c), Internal Revenue Code.
- (34)
- (a) "Residential property," for purposes of the reductions and adjustments under this chapter, means any property used for residential purposes as a primary residence.
 - (b) "Residential property" includes:
 - (i) except as provided in Subsection (34)(b)(ii), includes household furnishings, furniture, and equipment if the household furnishings, furniture, and equipment are:
 - (A) used exclusively within a dwelling unit that is the primary residence of a tenant; and
 - (B) owned by the owner of the dwelling unit that is the primary residence of a tenant; and
 - (ii) if the county assessor determines that the property will be used for residential purposes as a primary residence:
 - (A) property under construction; or
 - (B) unoccupied property.
 - (c) "Residential property" does not include property used for transient residential use.
 - (d) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "dwelling unit" for purposes of Subsection (31) and this Subsection (34).
- (35) "Split estate mineral rights owner" means a person that:
- (a) has a legal right to extract a mineral from property;
 - (b) does not hold more than a 25% interest in:
 - (i) the land surface rights of the property where the wellhead is located; or
 - (ii) an entity with an ownership interest in the land surface rights of the property where the wellhead is located;
 - (c) is not an entity in which the owner of the land surface rights of the property where the wellhead is located holds more than a 25% interest; and
 - (d) does not have a relationship with an owner of the land surface rights of the property where the wellhead is located.
- (36)
- (a) "State-assessed commercial vehicle" means:
 - (i) any commercial vehicle, trailer, or semitrailer that operates interstate or intrastate to transport passengers, freight, merchandise, or other property for hire; or
 - (ii) any commercial vehicle, trailer, or semitrailer that operates interstate and transports the vehicle owner's goods or property in furtherance of the owner's commercial enterprise.
 - (b) "State-assessed commercial vehicle" does not include vehicles used for hire that are specified in Subsection (10)(c) as county-assessed commercial vehicles.
- (37) "Subdivided lot" means a lot, parcel, or other division of land, that is a division of a base parcel.

- (38) "Tax area" means a geographic area created by the overlapping boundaries of one or more taxing entities.
- (39) "Taxable value" means fair market value less any applicable reduction allowed for residential property under Section 59-2-103.
- (40) "Taxing entity" means any county, city, town, school district, special taxing district, local district under Title 17B, Limited Purpose Local Government Entities - Local Districts, or other political subdivision of the state with the authority to levy a tax on property.
- (41)
 - (a) "Tax roll" means a permanent record of the taxes charged on property, as extended on the assessment roll, and may be maintained on the same record or records as the assessment roll or may be maintained on a separate record properly indexed to the assessment roll.
 - (b) "Tax roll" includes tax books, tax lists, and other similar materials.

Amended by Chapter 314, 2021 General Session

59-2-103 Rate of assessment of property -- Residential property.

- (1) As used in this section:
 - (a)
 - (i) "Household" means the association of individuals who live in the same dwelling, sharing the dwelling's furnishings, facilities, accommodations, and expenses.
 - (ii) "Household" includes married individuals, who are not legally separated, who have established domiciles at separate locations within the state.
 - (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules defining the term "domicile."
- (2) All tangible taxable property located within the state shall be assessed and taxed at a uniform and equal rate on the basis of its fair market value, as valued on January 1, unless otherwise provided by law.
- (3) Subject to Subsections (4) through (7) and Section 59-2-103.5, for a calendar year, the fair market value of residential property located within the state is allowed a residential exemption equal to a 45% reduction in the value of the property.
- (4) Part-year residential property located within the state is allowed the residential exemption described in Subsection (3) if the part-year residential property is used as residential property for 183 or more consecutive calendar days during the calendar year for which the owner seeks to obtain the residential exemption.
- (5) No more than one acre of land per residential unit may qualify for the residential exemption described in Subsection (3).
- (6)
 - (a) Except as provided in Subsections (6)(b)(ii) and (iii), a residential exemption described in Subsection (3) is limited to one primary residence per household.
 - (b) An owner of multiple primary residences located within the state is allowed a residential exemption under Subsection (3) for:
 - (i) subject to Subsection (6)(a), the primary residence of the owner;
 - (ii) each residential property that is the primary residence of a tenant; and
 - (iii) subject to Subsection (7), each residential property described in Subsection 59-2-102(34)(b)(ii).
- (7) Before residential property described in Subsection 59-2-102(34)(b)(ii) is allowed a residential exemption described in Subsection (3), an owner of the residential property shall file with the county assessor a written declaration that:

- (a) states under penalty of perjury that, to the best of each owner's knowledge, upon completion of construction or occupancy of the residential property, the residential property will be used for residential purposes as a primary residence;
- (b) is signed by each owner of the residential property; and
- (c) is on a form prescribed by the commission.

Amended by Chapter 38, 2020 General Session

Amended by Chapter 40, 2020 General Session

59-2-103.5 Procedures to obtain an exemption for residential property -- Procedure if property owner or property no longer qualifies to receive a residential exemption.

- (1) Subject to Subsection (8), for residential property other than part-year residential property, a county legislative body may adopt an ordinance that requires an owner to file an application with the county board of equalization before a residential exemption under Section 59-2-103 may be applied to the value of the residential property if:
 - (a) the residential property was ineligible for the residential exemption during the calendar year immediately preceding the calendar year for which the owner is seeking to have the residential exemption applied to the value of the residential property;
 - (b) an ownership interest in the residential property changes; or
 - (c) the county board of equalization determines that there is reason to believe that the residential property no longer qualifies for the residential exemption.
- (2)
 - (a) The application described in Subsection (1):
 - (i) shall be on a form the commission prescribes by rule and makes available to the counties;
 - (ii) shall be signed by the owner of the residential property; and
 - (iii) may not request the sales price of the residential property.
 - (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules prescribing the contents of the form described in Subsection (2) (a).
 - (c) For purposes of the application described in Subsection (1), a county may not request information from an owner of a residential property beyond the information provided in the form prescribed by the commission under this Subsection (2).
- (3)
 - (a) Regardless of whether a county legislative body adopts an ordinance described in Subsection (1), before a residential exemption may be applied to the value of part-year residential property, an owner of the property shall:
 - (i) file the application described in Subsection (2)(a) with the county board of equalization; and
 - (ii) include as part of the application described in Subsection (2)(a) a statement that certifies:
 - (A) the date the part-year residential property became residential property;
 - (B) that the part-year residential property will be used as residential property for 183 or more consecutive calendar days during the calendar year for which the owner seeks to obtain the residential exemption; and
 - (C) that the owner, or a member of the owner's household, may not claim a residential exemption for any property for the calendar year for which the owner seeks to obtain the residential exemption, other than the part-year residential property, or as allowed under Section 59-2-103 with respect to the primary residence or household furnishings, furniture, and equipment of the owner's tenant.

- (b) If an owner files an application under this Subsection (3) on or after May 1 of the calendar year for which the owner seeks to obtain the residential exemption, the county board of equalization may require the owner to pay an application fee not to exceed \$50.
- (4) Except as provided in Subsection (5), if a property owner no longer qualifies to receive a residential exemption authorized under Section 59-2-103 for the property owner's primary residence, the property owner shall:
 - (a) file a written statement with the county board of equalization of the county in which the property is located:
 - (i) on a form provided by the county board of equalization; and
 - (ii) notifying the county board of equalization that the property owner no longer qualifies to receive a residential exemption authorized under Section 59-2-103 for the property owner's primary residence; and
 - (b) declare on the property owner's individual income tax return under Chapter 10, Individual Income Tax Act, for the taxable year for which the property owner no longer qualifies to receive a residential exemption authorized under Section 59-2-103 for the property owner's primary residence, that the property owner no longer qualifies to receive a residential exemption authorized under Section 59-2-103 for the property owner's primary residence.
- (5) A property owner is not required to file a written statement or make the declaration described in Subsection (4) if the property owner:
 - (a) changes primary residences;
 - (b) qualified to receive a residential exemption authorized under Section 59-2-103 for the residence that was the property owner's former primary residence; and
 - (c) qualifies to receive a residential exemption authorized under Section 59-2-103 for the residence that is the property owner's current primary residence.
- (6) Subsections (2) through (5) do not apply to qualifying exempt primary residential rental personal property.
- (7)
 - (a) Subject to Subsection (8), for the first calendar year in which a property owner qualifies to receive a residential exemption under Section 59-2-103, a county assessor may require the property owner to file a signed statement described in Section 59-2-306.
 - (b) Subject to Subsection (8) and notwithstanding Section 59-2-306, for a calendar year after the calendar year described in Subsection (7)(a) in which a property owner qualifies for an exemption described in Subsection 59-2-1115(2) for qualifying exempt primary residential rental personal property, a signed statement described in Section 59-2-306 with respect to the qualifying exempt primary residential rental personal property may only require the property owner to certify, under penalty of perjury, that the property owner qualifies for the exemption under Subsection 59-2-1115(2).
- (8)
 - (a) Subject to the requirements of this Subsection (8) and except as provided in Subsection (8) (b), on or before May 1, 2020, a county assessor shall:
 - (i) notify each owner of residential property that the owner is required to submit a written declaration described in Subsection (8)(d) within 30 days after the day on which the county assessor mails the notice under this Subsection (8)(a); and
 - (ii) provide each owner with a form described in Subsection (8)(e) to make the written declaration described in Subsection (8)(d).
 - (b) A county assessor is not required to provide a notice to an owner of residential property under Subsection (8)(a) if the situs address of the residential property is the same as any one of the following:

- (i) the mailing address of the residential property owner or the tenant of the residential property;
- (ii) the address listed on the:
 - (A) residential property owner's driver license; or
 - (B) tenant of the residential property's driver license; or
- (iii) the address listed on the:
 - (A) residential property owner's voter registration; or
 - (B) tenant of the residential property's voter registration.
- (c) After an ownership interest in residential property changes, the county assessor shall:
 - (i) notify the owner of the residential property that the owner is required to submit a written declaration described in Subsection (8)(d) within 90 days after the day on which the owner receives notice under this Subsection (8)(c); and
 - (ii) provide the owner of the residential property with the form described in Subsection (8)(e) to make the written declaration described in Subsection (8)(d).
- (d) An owner of residential property that receives a notice described in Subsection (8)(a) or (c) shall submit a written declaration to the county assessor under penalty of perjury certifying the information contained in the form provided in Subsection (8)(e).
- (e) The written declaration required by Subsection (8)(d) shall be:
 - (i) signed by the owner of the residential property; and
 - (ii) in substantially the following form:

"Residential Property Declaration

This form must be submitted to the County Assessor's office where your new residential property is located within 90 days of receipt. Failure to do so will result in the county assessor taking action that could result in the withdrawal of the primary residential exemption from your residential property.

Residential Property Owner Information

Name(s): _____

Home Phone: _____

Work Phone: _____

Mailing Address: _____

Residential Property Information

Physical Address: _____

Certification

1. Is this property used as a primary residential property or part-year residential property for you or another person?

"Part-year residential property" means owned property that is not residential property on January 1 of a calendar year but becomes residential property after January 1 of the calendar year.

Yes No

2. Will this primary residential property or part-year residential property be occupied for 183 or more consecutive calendar days by the owner or another person?

A part-year residential property occupied for 183 or more consecutive calendar days in a calendar year by the owner(s) or a tenant is eligible for the exemption.

Yes No

If a property owner or a property owner's spouse claims a residential exemption under Utah Code Ann. §59-2-103 for property in this state that is the primary residence of the property owner or the property owner's spouse, that claim of a residential exemption creates a rebuttable presumption that the property owner and the property owner's spouse have domicile in Utah for income tax purposes. The rebuttable presumption of domicile does not

apply if the residential property is the primary residence of a tenant of the property owner or the property owner's spouse.

Signature

Under penalties of perjury, I declare to the best of my knowledge and belief, this declaration and accompanying pages are true, correct, and complete.

_____ (Owner signature) _____ Date (mm/dd/yyyy)

_____ (Owner printed name)

- (f) For purposes of a written declaration described in this Subsection (8), a county may not request information from a property owner beyond the information described in the form provided in Subsection (8)(e).
- (g)
 - (i) If, after receiving a written declaration filed under Subsection (8)(d), the county determines that the property has been incorrectly qualified or disqualified to receive a residential exemption, the county shall:
 - (A) redetermine the property's qualification to receive a residential exemption; and
 - (B) notify the claimant of the redetermination and its reason for the redetermination.
 - (ii) The redetermination provided in Subsection (8)(g)(i)(A) is final unless appealed within 30 days after the notice required by Subsection (8)(g)(i)(B).
- (h)
 - (i) If a residential property owner fails to file a written declaration required by Subsection (8)(d), the county assessor shall mail to the owner of the residential property a notice that:
 - (A) the property owner failed to file a written declaration as required by Subsection (8)(d); and
 - (B) the property owner will no longer qualify to receive the residential exemption authorized under Section 59-2-103 for the property that is the subject of the written declaration if the property owner does not file the written declaration required by Subsection (8)(d) within 30 days after the day on which the county assessor mails the notice under this Subsection (8)(h)(i).
 - (ii) If a property owner fails to file a written declaration required by Subsection (8)(d) after receiving the notice described in Subsection (8)(h)(i), the property owner no longer qualifies to receive the residential exemption authorized under Section 59-2-103 in the calendar year for the property that is the subject of the written declaration.
 - (iii) A property owner that is disqualified to receive the residential exemption under Subsection (8)(h)(ii) may file an application described in Subsection (1) to determine whether the owner is eligible to receive the residential exemption.
- (i) The requirements of this Subsection (8) do not apply to a county assessor in a county that has, for the five calendar years prior to 2019, had in place and enforced an ordinance described in Subsection (1).

Amended by Chapter 367, 2021 General Session

Amended by Chapter 389, 2021 General Session

59-2-104 Situs of property for tax purposes.

- (1) The situs of all taxable property is the tax area where it is located.
- (2) Personal property, unless assessed by the commission, shall be assessed in the tax area where the owner is domiciled in this state on January 1, unless the owner demonstrates to the satisfaction of the county assessor that the personal property is usually kept in a tax area

other than that of the domicile of the owner, in which case that property shall be assessed in the other tax area.

- (3) Land shall be assessed in parcels or subdivisions not exceeding 640 acres each, and tracts of land containing more than 640 acres, which have been sectioned by the United States government, shall be assessed by sections or fractions of sections.
- (4) The following property shall be listed and assessed in the county where the property is located:
 - (a) public utilities, when operated wholly in one county;
 - (b) bridges and ferries which are not public utilities, when operated wholly in one county;
 - (c) electric light lines and similar improvements; and
 - (d) canals, ditches, and flumes when separately taxable.

Amended by Chapter 3, 1988 General Session

59-2-105 Situs of public utilities, bridges, ferries, and canals.

Public utilities, and bridges and ferries not public utilities, when operated wholly in one county, and electric light lines and similar improvements, canals, ditches, and flumes when separately taxable, shall be listed and assessed in the county in which the property is located.

Enacted by Chapter 4, 1987 General Session

59-2-107 Classes of personal property -- Rulemaking authority.

The commission shall make rules:

- (1) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;
- (2) defining classes of items considered to be personal property for purposes of this chapter;
- (3) defining items that fall into the classes established under Subsection (2); and
- (4) defining any class or item as personal property if the commission defined that class or item as personal property prior to January 1, 2004, by:
 - (a) a rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;
 - (b) a published decision of the commission; or
 - (c) an official schedule published by the commission.

Amended by Chapter 382, 2008 General Session

59-2-108 Election for assessment and taxation of noncapitalized personal property according to a schedule.

- (1) As used in this section:
 - (a)
 - (i) "Item of taxable tangible personal property" does not include an improvement to real property or a part that will become an improvement.
 - (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules defining the term "item of taxable tangible personal property."
 - (b) "Noncapitalized personal property" means an item of tangible personal property:
 - (i) that has an acquisition cost of \$1,000 or less; and
 - (ii) with respect to which a deduction is allowed under Section 162 or Section 179, Internal Revenue Code, in the year of acquisition, regardless of whether a deduction is actually claimed.
 - (c) "Taxable tangible personal property" means tangible personal property that is subject to taxation under this chapter.

- (2)
 - (a) A person may make an election for the noncapitalized personal property owned by the person to be assessed and taxed as provided in this section.
 - (b) Except as provided in Subsection (2)(c), a county may not require a person that makes an election under this section to:
 - (i) itemize noncapitalized personal property on the signed statement described in Section 59-2-306; or
 - (ii) track noncapitalized personal property.
 - (c) If a person's noncapitalized personal property for which the person makes an election under this section is examined in accordance with Section 59-2-306, the person shall provide proof of the acquisition cost of the noncapitalized personal property.

- (3)
 - (a) An election under this section may not be revoked.
 - (b) Except as provided in Subsection (3)(d), if a person makes an election under this section with respect to noncapitalized personal property, the person shall pay taxes on the noncapitalized personal property according to the schedule described in Subsection (4).
 - (c) If a person sells or otherwise disposes of an item of noncapitalized personal property for which the person makes an election under this section prior to the fourth year after acquisition, the person shall continue to pay taxes according to the schedule described in Subsection (4).
 - (d) If a person makes an election under this section for noncapitalized personal property acquired on or before December 31, 2012, at a time after the first year after acquisition, the person shall pay taxes according to the taxable value for the applicable one or more years after acquisition as determined by the schedule described in Subsection (4).
 - (e) If a person makes an election under this section, the person may not appeal the values described in Subsection (4).
- (4) The taxable value of noncapitalized personal property for which a person makes an election under this section is calculated by applying the percent good factor against the acquisition cost of the noncapitalized personal property as follows:

Noncapitalized Personal Property Schedule

Year after Acquisition	Percent Good of Acquisition Cost
First year after acquisition	75%
Second year after acquisition	50%
Third year after acquisition	25%
Fourth year after acquisition	0%

Amended by Chapter 38, 2020 General Session

59-2-109 Burden of proof.

- (1) As used in this section:
 - (a) "Final assessed value" means:
 - (i) for real property for which the taxpayer appealed the valuation or equalization to the county board of equalization in accordance with Section 59-2-1004, the value given to the real property by the county board of equalization, including a value based on a stipulation of the parties;

- (ii) for real property for which the taxpayer or a county assessor appealed the valuation or equalization to the commission in accordance with Section 59-2-1006, the value given to the real property by:
 - (A) the commission, if the commission has issued a decision in the appeal or the parties have entered a stipulation; or
 - (B) a county board of equalization, if the commission has not yet issued a decision in the appeal and the parties have not entered a stipulation; or
- (iii) for real property for which the taxpayer or a county assessor sought judicial review of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review, the value given the real property by the commission.
- (b) "Inflation adjusted value" means the same as that term is defined in Section 59-2-1004.
- (c) "Qualified real property" means real property:
 - (i) that is assessed by a county assessor in accordance with Part 3, County Assessment;
 - (ii) for which:
 - (A) the taxpayer or a county assessor appealed the valuation or equalization for the previous taxable year to the county board of equalization in accordance with Section 59-2-1004 or the commission in accordance with Section 59-2-1006;
 - (B) the appeal described in Subsection (1)(c)(ii)(A) resulted in a final assessed value that was lower than the assessed value; and
 - (C) the assessed value for the current taxable year is higher than the inflation adjusted value; and
 - (iii) that, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, has not had a qualifying change.
- (d) "Qualifying change" means one of the following changes to real property that occurs on or after January 1 of the previous taxable year and before January 1 of the current taxable year:
 - (i) a physical improvement if, solely as a result of the physical improvement, the fair market value of the physical improvement equals or exceeds the greater of 10% of fair market value of the real property or \$20,000;
 - (ii) a zoning change, if the fair market value of the real property increases solely as a result of the zoning change; or
 - (iii) a change in the legal description of the real property, if the fair market value of the real property increases solely as a result of the change in the legal description of the real property.
- (2) For an appeal involving the valuation of real property to the county board of equalization or the commission, the party carrying the burden of proof shall demonstrate:
 - (a) substantial error in:
 - (i) for an appeal not involving qualified real property:
 - (A) if Subsection (3) does not apply and the appeal is to the county board of equalization, the original assessed value;
 - (B) if Subsection (3) does not apply and the appeal is to the commission, the value given to the property by the county board of equalization; or
 - (C) if Subsection (3) applies, the original assessed value; or
 - (ii) for an appeal involving qualified real property, the inflation adjusted value; and
 - (b) a sound evidentiary basis upon which the county board of equalization or the commission could adopt a different valuation.
- (3)
 - (a) The party described in Subsection (3)(b) shall carry the burden of proof before a county board of equalization or the commission, in an action appealing the value of property:

- (i) that is not qualified real property; and
 - (ii) for which a county assessor, a county board of equalization, or the commission asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year.
- (b) For purposes of Subsection (3)(a), the following have the burden of proof:
- (i) for property assessed under Part 3, County Assessment:
 - (A) the county assessor, if the county assessor is a party to the appeal that asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year; or
 - (B) the county board of equalization, if the county board of equalization is a party to the appeal that asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year; or
 - (ii) for property assessed under Part 2, Assessment of Property, the commission, if the commission is a party to the appeal that asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year.
- (c) For purposes of this Subsection (3) only, if a county assessor, county board of equalization, or the commission asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year:
- (i) the original assessed value shall lose the presumption of correctness;
 - (ii) a preponderance of the evidence shall suffice to sustain the burden for all parties; and
 - (iii) the county board of equalization or the commission shall be free to consider all evidence allowed by law in determining fair market value, including the original assessed value.
- (4)
- (a) The party described in Subsection (4)(b) shall carry the burden of proof before a county board of equalization or the commission in an action appealing the value of qualified real property if at least one party presents evidence of or otherwise asserts a value other than inflation adjusted value.
 - (b) For purposes of Subsection (4)(a):
 - (i) the county assessor or the county board of equalization that is a party to the appeal has the burden of proof if the county assessor or county board of equalization presents evidence of or otherwise asserts a value that is greater than or equal to the inflation adjusted value; or
 - (ii) the taxpayer that is a party to the appeal has the burden of proof if the taxpayer presents evidence of or otherwise asserts a value that is less than the inflation adjusted value.
 - (c) The burdens of proof described in Subsection (4)(b) apply before a county board of equalization or the commission even if the previous year's valuation is:
 - (i) pending an appeal requested in accordance with Section 59-2-1006 or judicial review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review; or
 - (ii) overturned by the commission as a result of an appeal requested in accordance with Section 59-2-1006 or by a court of competent jurisdiction as a result of judicial review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review.

Amended by Chapter 377, 2021 General Session

59-2-110 Designation of person to receive notice.

(1)

- (a) Except as provided in Subsection (1)(b), if a governmental entity is required under this chapter to send information or notice to a person, the governmental entity shall send the information or notice to:
 - (i) the person required under the applicable provision of this chapter; and
 - (ii) each person designated in accordance with Subsection (2) by the person described in Subsection (1)(a)(i).
 - (b) If a governmental entity is required under Section 59-2-919, 59-2-919.1, or 59-2-1317 to send information or notice to a person, the governmental entity shall send the information or notice to:
 - (i) the person required under the applicable section; or
 - (ii) one person designated in accordance with Subsection (2) by the person described in Subsection (1)(b)(i).
- (2)
- (a) A person to whom a governmental entity is required under this chapter to send information or notice may designate a person to receive the information or notice in accordance with Subsection (1).
 - (b) To make a designation described in Subsection (2)(a), the person shall submit a written request to the governmental entity on a form prescribed by the commission.
- (3) A person who makes a designation described in Subsection (2) may revoke the designation by submitting a written request to the governmental entity on a form prescribed by the commission.

Enacted by Chapter 105, 2020 General Session

Part 2

Assessment of Property

59-2-201 Assessment by commission -- Determination of value of mining property -- Determination of value of aircraft -- Notification of assessment -- Local assessment of property assessed by the unitary method -- Commission may consult with county.

- (1)
- (a) By May 1 of each year, the following property, unless otherwise exempt under the Utah Constitution or under Part 11, Exemptions, Deferrals, and Abatements, shall be assessed by the commission at 100% of fair market value, as valued on January 1, in accordance with this chapter:
 - (i) except as provided in Subsection (2), all property that operates as a unit across county lines, if the values must be apportioned among more than one county or state;
 - (ii) all property of public utilities;
 - (iii) all operating property of an airline, air charter service, and air contract service;
 - (iv) all geothermal fluids and geothermal resources;
 - (v) all mines and mining claims except in cases, as determined by the commission, where the mining claims are used for other than mining purposes, in which case the value of mining claims used for other than mining purposes shall be assessed by the assessor of the county in which the mining claims are located; and
 - (vi) all machinery used in mining, all property or surface improvements upon or appurtenant to mines or mining claims. For the purposes of assessment and taxation, all processing plants, mills, reduction works, and smelters that are primarily used by the owner of a mine

or mining claim for processing, reducing, or smelting minerals taken from a mine or mining claim shall be considered appurtenant to that mine or mining claim, regardless of actual location.

(b)

(i) For purposes of Subsection (1)(a)(iii), operating property of an air charter service does not include an aircraft that is:

(A) used by the air charter service for air charter; and

(B) owned by a person other than the air charter service.

(ii) For purposes of this Subsection (1)(b):

(A) "person" means a natural person, individual, corporation, organization, or other legal entity; and

(B) a person does not qualify as a person other than the air charter service as described in Subsection (1)(b)(i)(B) if the person is:

(I) a principal, owner, or member of the air charter service; or

(II) a legal entity that has a principal, owner, or member of the air charter service as a principal, owner, or member of the legal entity.

(2) The commission shall assess and collect property tax on state-assessed commercial vehicles at the time of original registration or annual renewal.

(a) The commission shall assess and collect property tax annually on state-assessed commercial vehicles that are registered pursuant to Section 41-1a-222 or 41-1a-228.

(b) State-assessed commercial vehicles brought into the state that are required to be registered in Utah shall, as a condition of registration, be subject to ad valorem tax unless all property taxes or fees imposed by the state of origin have been paid for the current calendar year.

(c) Real property, improvements, equipment, fixtures, or other personal property in this state owned by the company shall be assessed separately by the local county assessor.

(d) The commission shall adjust the value of state-assessed commercial vehicles as necessary to comply with 49 U.S.C. Sec. 14502, and the commission shall direct the county assessor to apply the same adjustment to any personal property, real property, or improvements owned by the company and used directly and exclusively in their commercial vehicle activities.

(3)

(a) The method for determining the fair market value of productive mining property is the capitalized net revenue method or any other valuation method the commission believes, or the taxpayer demonstrates to the commission's satisfaction, to be reasonably determinative of the fair market value of the mining property.

(b) The commission shall determine the rate of capitalization applicable to mines, consistent with a fair rate of return expected by an investor in light of that industry's current market, financial, and economic conditions.

(c) In no event may the fair market value of the mining property be less than the fair market value of the land, improvements, and tangible personal property upon or appurtenant to the mining property.

(4)

(a) As used in this Subsection (4), "aircraft pricing guide" means a nationally recognized publication that assigns value estimates for individual commercial aircraft that are:

(i) identified by year, make, and model; and

(ii) in average condition typical for the aircraft's type and vintage.

(b)

- (i) Except as provided in Subsection (4)(d), the commission shall use an aircraft pricing guide, adjusted as provided in Subsection (4)(c), to determine the fair market value of aircraft assessed under this part.
- (ii) The commission shall use the Airliner Price Guide as the aircraft pricing guide, except that:
 - (A) if the Airliner Price Guide is no longer published or the commission determines that another aircraft pricing guide more reasonably reflects the fair market value of aircraft, the commission, after consulting with the airlines operating in the state, shall select an alternative aircraft pricing guide;
 - (B) if an aircraft is not listed in the Airliner Price Guide, the commission shall use the Aircraft Bluebook Price Digest as the aircraft pricing guide; and
 - (C) if the Aircraft Bluebook Price Digest is no longer published or the commission determines that another aircraft pricing guide more reasonably reflects the fair market value of aircraft, the commission, after consulting with the airlines operating in the state, shall select an alternative aircraft pricing guide.
- (c)
 - (i) To reflect the value of an aircraft fleet that is used as part of the operating property of an airline, air charter service, or air contract service, the fair market value of the aircraft shall include a fleet adjustment as provided in this Subsection (4)(c).
 - (ii) If the aircraft pricing guide provides a method for making a fleet adjustment, the commission shall use the method described in the aircraft pricing guide.
 - (iii) If the aircraft pricing guide does not provide a method for making a fleet adjustment, the commission shall make a fleet adjustment by reducing the aircraft pricing guide value of each aircraft in the fleet by .5% for each aircraft over three aircraft up to a maximum 20% reduction.
- (d) The commission may use an alternative method for valuing aircraft of an airline, air charter service, or air contract service if the commission:
 - (i) has clear and convincing evidence that the aircraft values reflected in the aircraft pricing guide do not reasonably reflect fair market value of the aircraft; and
 - (ii) cannot identify an alternative aircraft pricing guide from which the commission may determine aircraft value.
- (5) Immediately following the assessment, the commission shall send, by certified mail, notice of the assessment to the owner or operator of the assessed property and the assessor of the county in which the property is located.
- (6) The commission may consult with a county in valuing property in accordance with this part.
- (7) The local county assessor shall separately assess property that is assessed by the unitary method if the commission determines that the property:
 - (a) is not necessary to the conduct of the business; and
 - (b) does not contribute to the income of the business.

Amended by Chapter 425, 2017 General Session

59-2-202 Statement of taxpayer -- Extension of time for filing -- Assessment without statement -- Penalty for failure to file statement or information -- Waiver, reduction, or compromise of penalty -- Appeals.

- (1)
 - (a) A person, or an officer or agent of that person, owning or operating property described in Subsection (1)(b) shall, on or before March 1 of each year, file with the commission a statement:

- (i) signed and sworn to by the person, officer, or agent;
 - (ii) showing in detail all real property and tangible personal property located in the state that the person owns or operates;
 - (iii) containing the number of miles of taxable tangible personal property in each county:
 - (A) that the person owns or operates; and
 - (B) as valued on January 1 of the year for which the person, officer, or agent is furnishing the statement; and
 - (iv) containing any other information the commission requires.
- (b) Subsection (1)(a) applies to:
- (i) the following property located in the state:
 - (A) a public utility;
 - (B) an airline;
 - (C) an air charter service; or
 - (D) an air contract service; or
 - (ii) the following property located in more than one county in the state:
 - (A) a pipeline company;
 - (B) a power company;
 - (C) a canal company;
 - (D) an irrigation company; or
 - (E) a telephone company.
- (c)
- (i) The commission may allow an extension for filing the statement under Subsection (1)(a) for a time period not exceeding 30 days, unless the commission determines that extraordinary circumstances require a longer period of extension.
 - (ii) The commission shall grant a person, or an officer or agent of that person, an extension for filing the statement under Subsection (1)(a) for a time period not exceeding 15 days if:
 - (A) a federal regulatory agency requires the taxpayer to file a statement that contains the same information as the statement under Subsection (1)(a); and
 - (B) the person, or an officer or agent of that person, requests the commission to grant the extension.
- (2) The commission shall assess and list the property described in Subsection (1)(b) using the best information obtainable by the commission if a person, or an officer or agent of that person, fails to file the statement required under Subsection (1)(a) on or before the later of:
- (a) March 1; or
 - (b) if the commission allows an extension under Subsection (1)(c) for filing the statement, the day after the last day of the extension period.
- (3)
- (a) Except as provided in Subsection (3)(c), the commission shall assess a person a penalty as provided in Subsection (3)(b), if the person, or an officer or agent of that person, fails to file:
 - (i) the statement required under Subsection (1)(a) on or before the later of:
 - (A) March 1; or
 - (B) if the commission allows an extension under Subsection (1)(c) for filing the statement, the day after the last day of the extension period; or
 - (ii) any other information the commission determines to be necessary to:
 - (A) establish valuations for assessment purposes; or
 - (B) apportion an assessment.
 - (b) The penalty described in Subsection (3)(a) is an amount equal to the greater of:

- (i) 10% of the person's estimated tax liability under this chapter for the current calendar year not to exceed \$50,000; or
 - (ii) \$100.
- (c)
- (i) Notwithstanding Subsections (3)(a) and (4), the commission may waive, reduce, or compromise a penalty imposed under this section if the commission finds there are reasonable grounds for the waiver, reduction, or compromise.
 - (ii) If the commission waives, reduces, or compromises a penalty under Subsection (3)(c)(i), the commission shall make a record of the grounds for waiving, reducing, or compromising the penalty.
- (4) The county treasurer shall collect the penalty imposed under Subsection (3) as provided in Section 59-2-1308.
- (5) A person subject to a penalty under Subsection (3) may appeal the penalty according to procedures and requirements of Title 63G, Chapter 4, Administrative Procedures Act.

Amended by Chapter 382, 2008 General Session

59-2-203 Record of assessment of railroads and other companies -- Review by county assessor.

- (1) Each year the commission shall prepare a record of assessment of railroads and rail car companies. The record shall include:
- (a) the name of the person to whom the property was assessed;
 - (b) the number of miles in the state;
 - (c) the number of miles in each county;
 - (d) the total assessment of that property; and
 - (e) the amount of the apportionment of the total assessment to each county.
- (2) At least quarterly, the commission shall prepare a record of assessment of state-assessed commercial vehicles.
- (3) The record of the assessment and the information upon which the assessments and apportionments are made are available for review upon request by a county assessor.

Amended by Chapter 360, 1997 General Session

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

59-2-205 Record of assessment of mines -- Review by county assessor.

- (1) Each year the commission shall prepare a record of assessment of mines. The record shall include the following information for all mines subject to assessment by the commission:
 - (a) the owner of the mine;
 - (b) the name and description and location of the mine;
 - (c) the county in which the mine is located;
 - (d) the value of the mine;
 - (e) the value of the machinery;
 - (f) the value of supplies and other personal property;
 - (g) the value of improvements; and
 - (h) the value of machinery, property, and surface improvements having a value separate and independent of the mines or mining claims assessed by the commission, and the names of the owners of the machinery, property, or surface improvements, together with any other information determined by the commission.
- (2) The record of the assessment and the information upon which the assessments and apportionments are calculated are available for review upon request by a county assessor.

Enacted by Chapter 4, 1987 General Session

59-2-207 Statements for mines -- Penalty for failure to file statement or information -- Assessment without statement -- Penalty -- Waiver, reduction, or compromise of penalty -- Extension of time for filing statement -- Appeals.

- (1)
 - (a) A person, or an officer or agent of that person, owning or operating property described in Subsection (1)(b) shall file with the commission, on a form prescribed by the commission, a sworn statement on or before March 1 of each year:
 - (i) showing in detail all real property and tangible personal property located in the state that the person owns or operates; and
 - (ii) containing any other information the commission requires.
 - (b) Subsection (1)(a) applies to the following property:
 - (i) a mine;
 - (ii) a mining claim; or
 - (iii) a valuable mineral deposit, including lands containing coal or hydrocarbons.
 - (c)
 - (i) The commission may allow an extension for filing the statement under Subsection (1)(a) for a time period not exceeding 30 days, unless the commission determines that extraordinary circumstances require a longer period of extension.
 - (ii) The commission shall grant a person, or an officer or agent of that person, an extension for filing the statement under Subsection (1)(a) for a time period not exceeding 15 days if:
 - (A) a federal regulatory agency requires the taxpayer to file a statement that contains the same information as the statement under Subsection (1)(a); and
 - (B) the person, or an officer or agent of that person, requests the commission to grant the extension.

- (2) The commission shall assess and list the property described in Subsection (1)(b) using the best information obtainable by the commission if a person, or an officer or agent of that person, fails to file the statement required under Subsection (1)(a) on or before the later of:
 - (a) March 1; or
 - (b) if the commission allows an extension under Subsection (1)(c) for filing the statement, the day after the last day of the extension period.
- (3)
 - (a) Except as provided in Subsection (3)(c), the commission shall assess a person a penalty as provided in Subsection (3)(b), if the person, or an officer or agent of that person, fails to file:
 - (i) the statement required under Subsection (1)(a) on or before the later of:
 - (A) March 1; or
 - (B) if the commission allows an extension under Subsection (1)(c) for filing the statement, the day after the last day of the extension period; or
 - (ii) any other information the commission determines to be necessary to:
 - (A) establish valuations for assessment purposes; or
 - (B) apportion an assessment.
 - (b) The penalty described in Subsection (3)(a) is an amount equal to the greater of:
 - (i) 10% of the person's estimated tax liability under this chapter for the current calendar year not to exceed \$50,000; or
 - (ii) \$100.
 - (c)
 - (i) Notwithstanding Subsections (3)(a) and (4), the commission may waive, reduce, or compromise a penalty imposed under this section if the commission finds there are reasonable grounds for the waiver, reduction, or compromise.
 - (ii) If the commission waives, reduces, or compromises a penalty under Subsection (3)(c)(i), the commission shall make a record of the grounds for waiving, reducing, or compromising the penalty.
- (4) The county treasurer shall collect the penalty imposed under Subsection (3) as provided in Section 59-2-1308.
- (5) A person subject to a penalty under Subsection (3) may appeal the penalty according to the procedures and requirements of Title 63G, Chapter 4, Administrative Procedures Act.

Amended by Chapter 382, 2008 General Session

59-2-208 Duties of commission and county auditors relative to mines.

The duties of the commission and county auditors relative to:

- (1) the assessment of mines, mining claims, and mining property;
- (2) the statements and returns to be made; and
- (3) the equalization thereof are the same as those provided for the assessment of public utilities.

Enacted by Chapter 4, 1987 General Session

59-2-209 Assessment of improvements, machinery, or structures placed on mines.

Nothing in this chapter may be construed to exempt from taxation any supplies used in mills, reduction works, or mines, or any improvements, machinery, or other property placed upon or used in connection with a mine or mining claim, which has a value separate and independent of the mine or mining claim.

Enacted by Chapter 4, 1987 General Session

59-2-210 Collection and enforcement of tax on mines -- Lien -- Tax liability of owners of fractional interests -- Duties of unit operators -- Penalties.

- (1) The tax mentioned in the preceding sections on mines, mining claims, and mining property shall be collected, and payment enforced, in the manner provided for the collection and enforcement of other taxes, except as provided in Subsection (3).
- (2) Every tax is a lien upon the mine or mining claim and related mining machinery and improvements. The lien attaches on January 1. Sale of property for delinquent taxes may be made as provided for the sale of real estate for delinquent taxes, except as set forth below.
- (3)
 - (a) If oil, gas, or other hydrocarbon wells or fields belonging to multiple owners are operated as a unit, the owner of each fractional interest in the unit is liable for the same proportion of the tax assessed against the total unit that the owner's interest bears to the total interest in the unit.
 - (b) The unit operator shall be notified of the assessment against the entire unit as provided in Section 59-2-201. The operator shall collect the applicable tax from the owner of each fractional interest, and remit the tax assessed against the entire unit. The operator shall also file the statement described in Section 59-2-207 for the entire unit. The commission may require that the statement include a listing of all fractional interest owners and their interests.
 - (c) The unit operator may, in a manner provided by the commission, deduct and withhold from royalty payments, or from any other payments due to any fractional interest owner, the amount of the tax owed by the fractional interest owner.
 - (d) If the unit operator fails to collect the applicable tax from the fractional interest owners and remit the tax as provided, a penalty shall be imposed against the operator by the county treasurer of the county in which the unit is located. The penalty is equal to the amount of the tax due and owing the county for the tax period in question from that unit.
 - (e) Failure of the unit operator to collect and remit the tax does not preclude tax authorities from utilizing regular collection and enforcement remedies and procedures against the owner of any fractional interest to collect the tax owed by the owner. A nonoperating owner is not subject to penalty or interest upon the tax owed unless the owner fails to remit the tax within 20 days after notification by the county treasurer of the default of the operator.
 - (f) As used in this section, "unit" means any single oil, gas, or other hydrocarbon well or field which has multiple ownership, or any combination of oil, gas, or other hydrocarbon wells, fields, and properties consolidated into a single operation, whether by a formal agreement or otherwise. "Owner" means the holder of any interest or interests in those properties or units, including royalty interests.

Enacted by Chapter 4, 1987 General Session

59-2-211 Security for tax on uranium and vanadium mining properties.

- (1) The commission, in order to ensure the payment and collection of an ad valorem property tax imposed against uranium and vanadium mining properties, may require the owner or the person engaged in mining the properties to deposit a security with the commission in an amount determined by the commission. The security shall be deposited with the commission within 30 days of proper notice by the commission that the security is required. Notice by registered mail to the last-known address as shown in the records of the commission constitutes proper notice.

- (2) The security may be sold by the commission at public sale in order to recover any tax, interest, or penalty due. Notice of the sale may be personally served upon the person who deposited the securities, or served by registered mail sent to the last-known address as shown in the records of the commission. Following the sale, any surplus amount shall be returned to the person who deposited the security.
- (3) If the security is not deposited on or before the due date, the commission may declare the tax for that year and any preceding year, if unpaid, in jeopardy, and may proceed to collect the tax under this chapter.
- (4) Following recourse to the security by the commission, or to jeopardy proceedings under Part 13, Collection of Taxes, the person engaged in using the properties shall deposit any new security required by the commission prior to resuming operations.
- (5) The ad valorem tax imposed upon metalliferous mining claims and properties is a personal obligation of the owner or operator of the affected claims or properties, and the obligations are not satisfied until paid in full. If a mining claim or property is sold at the tax sale under Part 13, Collection of Taxes, the sale does not extinguish the personal obligation of the owner or operator of the claim or property. The personal obligation continues to exist against the owner or operator of the claim or property until paid or otherwise satisfied. Other real or personal property of the owner or operator may be seized or sold to satisfy the personal obligation. This remedy is not exclusive but is in addition to any other remedy provided by law for the collection of these taxes. Nothing contained in this section abrogates existing powers of the commission or a county legislative body to compromise or adjust the assessment of taxes.

Amended by Chapter 181, 1995 General Session

59-2-213 Duty to furnish assessment roll to counties.

- (1) The commission shall prepare and furnish to each county an assessment roll in which the county assessor of each county shall list all property within the county.
- (2) In counties using computerized listings, the county assessor shall furnish the information required under Subsection (1) pursuant to procedures established by the commission.

Amended by Chapter 3, 1988 General Session

59-2-214 Commission to furnish forms for taxpayers' statements.

- (1) The commission shall furnish the assessor of each county with blank forms of statements provided under Section 59-2-306, affixing to the form a statement substantially as follows to be signed by the party completing the form:

I, _____, do swear that I am a resident of the county of _____, and that my post office address is _____; that the above list contains a full and correct statement of all property subject to taxation, which I, or any firm of which I am a member, or any corporation, association, or company of which I am president, cashier, secretary, or managing agent, owned, claimed, possessed, or controlled at 12 o'clock midnight on the preceding January 1 and which is not already assessed this year.
- (2) The signed statement made on behalf of a firm or corporation shall state the principal place of business of the firm or corporation, and in other respects shall conform substantially to the preceding form.

Amended by Chapter 86, 2000 General Session

59-2-215 Chief executive officer of state agency to furnish lists of sold lands.

On or before January 15 of each year the chief executive officer of any agency of the state shall make and transmit to the commission certified lists of lands sold by the state for which certificates of purchase or patents have been issued during the preceding year, giving a description by divisions or subdivisions or lots and blocks, together with the names of the purchasers or patentees, and in the case of lands sold by the state upon contract the amount of the purchase price and the total amount paid or due on the preceding January 1.

Amended by Chapter 299, 1995 General Session

59-2-216 Commission to furnish list of patented lands to county assessors.

The commission shall furnish the county assessors, annually, by February 1:

- (1) a list of all patents of lands, except patents for mining locations, and all lands for which receivers' final receipts have been issued for which patents have not been issued, not previously reported;
- (2) a certified list of all lands that have been sold by the state for which certificates of purchase or patents have been issued during the preceding year, with a description, together with the names of the purchasers or patentees; and
- (3) a list containing a description of the lands sold by the state during the preceding year upon contracts for purchase, together with the names and addresses of the purchasers where known, the amount of the purchase price, and the total amount paid or due on the preceding January 1.

Enacted by Chapter 4, 1987 General Session

59-2-217 Property escaping assessment -- Duties of assessing authority -- Property willfully concealed -- Penalties.

- (1) Any escaped property may be assessed by the original assessing authority at any time as far back as five years prior to the time of discovery, in which case the assessing authority shall enter the assessments on the tax rolls and follow the procedures established under Part 13, Collection of Taxes.
- (2) Any property found to be willfully concealed, removed, transferred, or misrepresented by its owner or agent in order to evade taxation is subject to a penalty equal to the tax on its value, and neither the penalty nor assessment may be reduced by the county board of equalization or the commission.

Enacted by Chapter 204, 1989 General Session

**Part 3
County Assessment**

59-2-301 Assessment by county assessor.

The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission.

Enacted by Chapter 4, 1987 General Session

59-2-301.1 Assessment of property subject to a conservation easement -- Assessment of golf course or hunting club -- Assessment of common areas.

- (1) In assessing the fair market value of property subject to a conservation easement under Title 57, Chapter 18, Land Conservation Easement Act, a county assessor shall consider factors relating to the property and neighboring property that affect the fair market value of the property being assessed, including:
 - (a) value that transfers to neighboring property because of the presence of a conservation easement on the property being assessed;
 - (b) practical and legal restrictions on the development potential of the property because of the presence of the conservation easement;
 - (c) the absence of neighboring property similarly subject to a conservation easement to provide a basis for comparing values between properties; and
 - (d) any other factor that causes the fair market value of the property to be affected because of the presence of a conservation easement.
- (2)
 - (a) In assessing the fair market value of a golf course or hunting club, a county assessor shall consider factors relating to the golf course or hunting club and neighboring property that affect the fair market value of the golf course or hunting club, including:
 - (i) value that transfers to neighboring property because of the presence of the golf course or hunting club;
 - (ii) practical and legal restrictions on the development potential of the golf course or hunting club; and
 - (iii) the history of operation of the golf course or hunting club and the likelihood that the present use will continue into the future.
 - (b) The valuation method a county assessor may use in determining the fair market value of a golf course or hunting club includes:
 - (i) the cost approach;
 - (ii) the income capitalization approach; and
 - (iii) the sales comparison approach.
- (3) In assessing the fair market value of property that is a common area or facility under Title 57, Chapter 8, Condominium Ownership Act, or a common area under Title 57, Chapter 8a, Community Association Act, a county assessor shall consider factors relating to the property and neighboring property that affect the fair market value of the property being assessed, including:
 - (a) value that transfers to neighboring property because the property is a common area or facility;
 - (b) practical and legal restrictions on the development potential of the property because the property is a common area or facility;
 - (c) the absence of neighboring property similarly situated as a common area or facility to provide a basis for comparing values between properties; and
 - (d) any other factor that causes the fair market value of the property to be affected because the property is a common area or facility.

Amended by Chapter 49, 2017 General Session

59-2-301.2 Definitions -- Assessment of property subject to a minimum parcel size -- Other factors affecting fair market value.

- (1) "Minimum parcel size" means the minimum size that a parcel of property may be divided into under a zoning ordinance adopted by a:
 - (a) county in accordance with Title 17, Chapter 27a, Part 5, Land Use Regulations; or
 - (b) city or town in accordance with Title 10, Chapter 9a, Part 5, Land Use Regulations.
- (2) In assessing the fair market value of a parcel of property that is subject to a minimum parcel size of one acre or more, a county assessor shall include as part of the assessment:
 - (a) that the parcel of property may not be subdivided into parcels of property smaller than the minimum parcel size; and
 - (b) any effects Subsection (2)(a) may have on the fair market value of the parcel of property.
- (3) This section does not prohibit a county assessor from including as part of an assessment of the fair market value of a parcel of property any other factor affecting the fair market value of the parcel of property.

Amended by Chapter 254, 2005 General Session

59-2-301.3 Definitions -- Assessment of real property subject to a low-income housing covenant.

- (1) As used in this section:
 - (a) "low-income housing covenant" means an agreement:
 - (i) between:
 - (A) the Utah Housing Corporation; and
 - (B) an owner of real property upon which residential rental housing is located; and
 - (ii) in which the owner described in Subsection (1)(a)(i)(B) agrees to limit the amount of rent that a renter may be charged for the residential rental housing; and
 - (b) "residential rental housing" means housing that:
 - (i) is used:
 - (A) for residential purposes; and
 - (B) as a primary residence; and
 - (ii) is rental property.
- (2) A county assessor shall, in determining the fair market value of real property subject to a low-income housing covenant, take into account all relevant factors that affect the fair market value of the property, including:
 - (a) the information provided in Subsection (3); and
 - (b) any effects the low-income housing covenant may have on the fair market value of the real property.
- (3)
 - (a) Except as provided in Subsection (3)(b), to have a county assessor take into account a low-income housing covenant under Subsection (2), the owner of a property subject to a low-income housing covenant shall, by April 30 of each year, provide to the county assessor:
 - (i) a signed statement from the property owner that the project continues to meet the requirements of the low-income housing covenant;
 - (ii) a financial operating statement for the property for the prior year;
 - (iii) rent rolls for the property for the prior year; and
 - (iv) federal and commercial financing terms and agreements for the property.
 - (b) If the April 30 described in Subsection (3)(a) falls within the first 12 months after a low-income housing operation begins on the property, a property owner shall provide estimates of the information required by Subsections (3)(a)(ii) through (iv).

- (4) If the owner of a property subject to a low-income housing covenant fails to meet the requirements of Subsection (3):
 - (a) the assessor shall:
 - (i) make a record of the failure to meet the requirements of Subsection (3); and
 - (ii) make an estimate of the fair market value of the property in accordance with Subsection (2) based on information available to the assessor; and
 - (b) subject to Subsection (5), the owner shall pay a penalty equal to the greater of:
 - (i) \$250; or
 - (ii) 5% of the tax due on the property for that year.
- (5)
 - (a) Only one penalty per year may be imposed per housing project subject to a low-income housing covenant.
 - (b) Upon making a record of the action, and upon reasonable cause shown, an assessor may waive, reduce, or compromise the penalty imposed under Subsection (4)(b).

Amended by Chapter 31, 2012 General Session

59-2-301.4 Definition -- Assessment of property after a reduction in value -- Other factors affecting fair market value -- County legislative body authority to reduce value or issue a refund after a valuation reduction.

- (1) As used in this section, "valuation reduction" means a reduction in the value of property on appeal if that reduction was made:
 - (a) within the three years before the January 1 of the year in which the property is being assessed; and
 - (b) by a:
 - (i) county board of equalization in a final decision;
 - (ii) the commission in a final unappealable administrative order; or
 - (iii) a court of competent jurisdiction in a final unappealable judgment or order.
- (2) In assessing the fair market value of property subject to a valuation reduction, a county assessor shall consider in the assessor's determination of fair market value:
 - (a) any additional information about the property that was previously unknown or unaccounted for by the assessor that is made known on appeal; and
 - (b) whether the reasons for the valuation reduction continue to influence the fair market value of the property.
- (3) This section does not prohibit a county assessor from including as part of a determination of the fair market value of property any other factor affecting the fair market value of the property.
- (4)
 - (a) Subject to the other provisions of this Subsection (4), for a calendar year, a county legislative body may reduce the value of property, or issue a refund of property taxes paid, if:
 - (i) a county board of equalization, the commission, or a court of competent jurisdiction makes a valuation reduction with respect to the property;
 - (ii) the property is assessed in the next calendar year at a value that is at least five times greater than the value established at the time of the valuation reduction; and
 - (iii) the county legislative body determines that the assessed value described in Subsection (4) (a)(ii) exceeds fair market value.
 - (b) A county legislative body may make a reduction or refund under Subsection (4)(a) if an owner of the property:
 - (i) applies to the county legislative body; and

- (ii) has not filed an appeal with the county board of equalization under Section 59-2-1004 or the commission under Section 59-2-1006 with respect to the property for the calendar year in which the owner applies to the county legislative body under Subsection (4)(b)(i).
- (c) A reduction described in Subsection (4)(a):
 - (i) may be made if the property taxes have not been paid for the calendar year for which an owner applies to the county legislative body under Subsection (4)(b)(i); and
 - (ii) is in an amount to ensure that the property is assessed at fair market value.
- (d) A refund described in Subsection (4)(a):
 - (i) may be made if the property taxes have been paid for the calendar year for which an owner applies to the county legislative body under Subsection (4)(b)(i); and
 - (ii) is in an amount to ensure that the property is taxed at a uniform and equal rate on the basis of its fair market value.

Amended by Chapter 248, 2013 General Session

59-2-301.5 Definitions -- Assessment of property if threatened or endangered species is present.

- (1) As used in this section:
 - (a) "Endangered" is as defined in Section 23-13-2.
 - (b) "Threatened" is as defined in Section 23-13-2.
- (2) In assessing the fair market value of property, a county assessor shall consider as part of the determination of fair market value whether a threatened or endangered species is present on any portion of the property, including any impacts the presence of the threatened or endangered species has on:
 - (a) the functionality of the property;
 - (b) the ability to use the property; and
 - (c) property rights.
- (3) This section does not prohibit a county assessor from including as part of a determination of the fair market value of property any other factor affecting the fair market value of the property.

Enacted by Chapter 96, 2013 General Session

59-2-301.6 Definition -- Assessment of property having a diminished productive value.

- (1) As used in this section, "diminished productive value" means that property has no, or a significantly reduced, ability to generate income as a result of:
 - (a) a parcel size requirement established under a land use ordinance or zoning map adopted by
 - a:
 - (i) city or town in accordance with Title 10, Chapter 9a, Part 5, Land Use Regulations; or
 - (ii) a county in accordance with Title 17, Chapter 27a, Part 5, Land Use Regulations; or
 - (b) one or more easements burdening the property.
- (2) In assessing the fair market value of property, a county assessor shall consider as part of the determination of fair market value whether property has diminished productive value.
- (3) This section does not prohibit a county assessor from including as part of a determination of the fair market value of property any other factor affecting the fair market value of the property.

Enacted by Chapter 218, 2014 General Session

59-2-301.7 Definitions -- Assessment of property used for radioactive or hazardous waste storage.

- (1) As used in this section:
 - (a) "Hazardous waste" has the same meaning as that term is defined in Section 19-6-102.
 - (b)
 - (i) "Radioactive waste" means:
 - (A) low-level radioactive waste as defined in 42 U.S.C. Sec. 10101; or
 - (B) high-level radioactive waste as defined in 42 U.S.C. Sec. 10101.
 - (ii) "Radioactive waste" does not include naturally occurring radioactive materials.
- (2) Subject to Subsection (3), in assessing the fair market value of property, a county assessor shall consider, as part of the determination of fair market value, whether property that is not currently used for the storage of hazardous waste or radioactive waste has been used in the past for the storage of hazardous waste or radioactive waste in a manner that affects:
 - (a) the functionality of the property;
 - (b) the ability to use the property; or
 - (c) property rights.
- (3) Subsection (2) applies to the extent a county assessor knows, or reasonably should have known, that property has been used in the past for the storage of hazardous waste or radioactive waste.
- (4) This section does not prohibit a county assessor from including as part of a determination of the fair market value of property any other factor affecting the fair market value of the property.

Enacted by Chapter 199, 2015 General Session

59-2-301.8 Assessment of multi-tenant residential property.

- (1) As used in this section:
 - (a) "Multi-tenant residential property" means real and personal property where:
 - (i) the real property:
 - (A) is rented as 10 or more separate housing units;
 - (B) meets the definition of residential property; and
 - (C) qualifies for the residential exemption described in Section 59-2-103; and
 - (ii) the personal property is:
 - (A) located within the real property; and
 - (B) owned by the same person as the real property.
 - (b) "Multi-tenant residential property" does not include a tourist home, a hotel, a motel, or a trailer court accommodation and service that is regularly rented for fewer than 30 consecutive days.
- (2)
 - (a) A county assessor may use an income approach to value multi-tenant residential properties within the county if the county assessor finds that the income approach is a valid indicator of fair market value for the multi-tenant residential property in the county.
 - (b) A county assessor that chooses to value a multi-tenant residential property in accordance with this section shall use the same valuation method for all multi-tenant residential properties within the county.
 - (c) On or before May 1, a county assessor shall notify the commission about the county's method for valuing multi-tenant residential properties if the county assessor:
 - (i)
 - (A) chooses to value multi-tenant residential properties in accordance with this section for the current tax year; and

- (B) did not choose to value multi-tenant residential properties in accordance with this section for the previous tax year; or
- (ii)
 - (A) chose to value multi-tenant residential properties in accordance with this section for the previous tax year; and
 - (B) is not choosing to value multi-tenant residential properties in accordance with this section for the current tax year.
- (3)
 - (a) If a county assessor chooses to use the income approach to value multi-tenant residential properties, the county assessor may relieve the owners of any obligation to file the signed statement requested by the county under Section 59-2-306 for the owners' personal property located within the multi-tenant residential properties.
 - (b) On or before May 1:
 - (i) a county assessor that chooses to value multi-tenant residential properties in accordance with this section shall notify an owner that the owner is not required to file a signed statement if:
 - (A) the county requests a signed statement under Section 59-2-306;
 - (B) the county assessor relieves the owner of any obligation to file a signed statement in accordance with Subsection (3)(a); and
 - (C) the county assessor did not relieve the owner of the signed statement obligation for the previous tax year; or
 - (ii) a county assessor that chooses not to value multi-tenant residential properties in accordance with this section shall notify an owner of the obligation to file a signed statement if:
 - (A) the county requests a signed statement under Section 59-2-306; and
 - (B) the county assessor relieved the owner from filing a signed statement of personal property for the previous tax year.
- (4) For personal property for which an owner is relieved of the obligation to file a signed statement under Subsection (3):
 - (a)
 - (i) the county assessor shall assess the personal property in the same manner as real property under Part 3, County Assessment; and
 - (ii) the county assessor or the county treasurer shall collect the tax on the personal property in the same manner as real property under Part 13, Collection of Taxes;
 - (b) the county assessor is not required to list personal property separately in the assessment roll; and
 - (c) the county auditor is not required to identify personal property separately on the statement to the commission required by Section 59-2-322.

Enacted by Chapter 86, 2020 General Session

59-2-302 Basis of property taxation for political subdivision.

The assessments made by:

- (1) the county assessor, as equalized by the county board of equalization and the commission; and
- (2) the commission, as apportioned to each county, city, town, school, road, or other district in their respective counties, are the only basis of property taxation for political subdivisions of the state.

Amended by Chapter 360, 1997 General Session

59-2-303 General duties of county assessor.

- (1)
 - (a) Before May 22 each year, the county assessor shall:
 - (i) ascertain the names of the owners of all property that is subject to taxation by the county;
 - (ii) except as provided in Subsection (2), assess the property to the owner, claimant of record, or occupant in possession or control at midnight on January 1 of the taxable year; and
 - (iii) conduct the review process described in Section 59-2-303.2.
 - (b) No mistake in the name or address of the owner or supposed owner of property renders the assessment invalid.
- (2) If a conveyance of ownership of the real property was recorded in the office of a county recorder after January 1 but more than 14 calendar days before the day on which the county treasurer mails the tax notice, the county assessor shall assess the property to the new owner.
- (3) A county assessor shall become fully acquainted with all property in the county assessor's county, as provided in Section 59-2-301.

Amended by Chapter 16, 2019 General Session

59-2-303.1 Mandatory cyclical appraisals.

- (1) For purposes of this section:
 - (a) "Corrective action" includes:
 - (i) factoring pursuant to Section 59-2-704;
 - (ii) notifying the state auditor that the county failed to comply with the requirements of this section; or
 - (iii) filing a petition for a court order requiring a county to take action.
 - (b) "Mass appraisal system" means a computer assisted mass appraisal system that:
 - (i) a county assessor uses to value real property; and
 - (ii) includes at least the following system features:
 - (A) has the ability to update all parcels of real property located within the county each year;
 - (B) can be programmed with specialized criteria;
 - (C) provides uniform and equal treatment of parcels within the same class of real property throughout the county; and
 - (D) annually updates all parcels of residential real property within the county using accepted valuation methodologies as determined by rule.
 - (c) "Property review date" means the date a county assessor completes a detailed review of the property characteristics of a parcel of real property in accordance with Subsection (3)(a).
- (2)
 - (a) The county assessor shall annually update property values of property as provided in Section 59-2-301 based on a systematic review of current market data.
 - (b) The county assessor shall conduct the annual update described in Subsection (2)(a) by using a mass appraisal system on or before the following:
 - (i) for a county of the first class, January 1, 2009;
 - (ii) for a county of the second class, January 1, 2011;
 - (iii) for a county of the third class, January 1, 2014; and
 - (iv) for a county of the fourth, fifth, or sixth class, January 1, 2015.
 - (c) The county assessor and the commission shall jointly certify that the county's mass appraisal system meets the requirements:
 - (i) described in Subsection (1)(b); and

- (ii) of the commission.
- (3)
 - (a) In addition to the requirements in Subsection (2), the county assessor shall complete a detailed review of property characteristics for each property at least once every five years.
 - (b) The county assessor shall maintain on the county's computer system, a record of the last property review date for each parcel of real property located within the county assessor's county.
- (4)
 - (a) The commission shall take corrective action if the commission determines that:
 - (i) a county assessor has not satisfactorily followed the current mass appraisal standards, as provided by law;
 - (ii) the sales-assessment ratio, coefficients of dispersion, or other statistical measures of appraisal performance related to the studies required by Section 59-2-704 are not within the standards provided by law; or
 - (iii) the county assessor has failed to comply with the requirements of this section.
 - (b) If a county assessor fails to comply with the requirements of this section for one year, the commission shall assist the county assessor in fulfilling the requirements of Subsections (2) and (3).
 - (c) If a county assessor fails to comply with the requirements of this section for two consecutive years, the county will lose the county's allocation of the revenue generated statewide from the imposition of the multicounty assessing and collecting levy authorized in Sections 59-2-1602 and 59-2-1603.
 - (d) If a county loses its allocation of the revenue generated statewide from the imposition of the multicounty assessing and collecting levy described in Subsection (4)(c), the revenue the county would have received shall be distributed to the Multicounty Appraisal Trust created by interlocal agreement by all counties in the state.
- (5)
 - (a) On or before July 1, 2008, the county assessor shall prepare a five-year plan to comply with the requirements of Subsections (2) and (3).
 - (b) The plan shall be available in the county assessor's office for review by the public upon request.
 - (c) The plan shall be annually reviewed and revised as necessary.
- (6) A county assessor shall create, maintain, and regularly update a database containing the following information that the county assessor may use to enhance the county's ability to accurately appraise and assess property on an annual basis:
 - (a) fee and other appraisals;
 - (b) property characteristics and features;
 - (c) property surveys;
 - (d) sales data; and
 - (e) any other data or information on sales, studies, transfers, changes to property, or property characteristics.

Amended by Chapter 135, 2016 General Session

59-2-303.2 Automatic review of assessed value of review property.

- (1) As used in this section:
 - (a) "Final assessed value" means:

- (i) for a review property for which the taxpayer did not appeal the valuation or equalization in accordance with Section 59-2-1004, the assessed value as stated on the valuation notice described in Section 59-2-919.1;
 - (ii) for a review property for which the taxpayer appealed the valuation or equalization in accordance with Section 59-2-1004, the assessed value given to the review property by the county board of equalization, including an assessed value based on a stipulation of the parties;
 - (iii) for real property for which the taxpayer or a county assessor appealed the valuation or equalization to the commission in accordance with Section 59-2-1006, the value given to the real property by:
 - (A) the commission, if the commission has issued a decision in the appeal or the parties have entered a stipulation; or
 - (B) a county board of equalization, if the commission has not yet issued a decision in the appeal and the parties have not entered a stipulation; or
 - (iv) for real property for which the taxpayer or a county assessor sought judicial review of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review, the value given the real property by the commission.
 - (b) "Median property value change" means the midpoint of the property value changes for all real property that is:
 - (i) of the same class of real property as the review property; and
 - (ii) located within the same county and within the same market area as the review property.
 - (c) "Property value change" means the percentage change in the fair market value of real property on or after January 1 of the previous year and before January 1 of the current year.
 - (d) "Qualifying change" means one of the following changes to real property that occurs on or after January 1 of the previous taxable year and before January 1 of the current taxable year:
 - (i) a physical improvement if, solely as a result of the physical improvement, the fair market value of the physical improvement equals or exceeds the greater of 10% of fair market value of the real property or \$20,000;
 - (ii) a zoning change, if the fair market value of the real property increases solely as a result of the zoning change; or
 - (iii) a change in the legal description of the real property, if the fair market value of the real property increases solely as a result of the change in the legal description of the real property.
 - (e) "Review property" means real property located in the county:
 - (i) that on or after January 1 of the previous year and before January 1 of the current year has not had a qualifying change; and
 - (ii) for which the county assessor did not conduct a detailed review of property characteristics during the current taxable year.
 - (f) "Threshold increase" means an increase in a review property's assessed value for the current taxable year compared to the final assessed value of the review property for the previous taxable year that is:
 - (i) the median property value change plus 15%; and
 - (ii) at least \$10,000.
- (2)
- (a) Before completing and delivering the assessment book to the county auditor in accordance with Section 59-2-311, the county assessor shall review the assessment of a review property for which the assessed value for the current taxable year is equal to or exceeds the threshold increase.

- (b) The county assessor shall retain a record of the properties for which the county assessor conducts a review in accordance with this section and the results of that review.
- (3)
 - (a) If the county assessor determines that the assessed value of the review property reflects the review property's fair market value, the county assessor may not adjust the review property's assessed value.
 - (b) If the county assessor determines that the assessed value of the review property does not reflect the review property's fair market value, the county assessor shall adjust the assessed value of the review property to reflect the fair market value.
- (4) The review process described in this section does not supersede or otherwise affect a taxpayer's right to appeal or to seek judicial review of the valuation or equalization of a review property in accordance with:
 - (a) this part;
 - (b) Title 59, Chapter 1, Part 6, Judicial Review; or
 - (c) Title 63G, Chapter 4, Part 4, Judicial Review.

Amended by Chapter 377, 2021 General Session

59-2-305 Listing property in taxing entities.

The county assessor shall list all property in each taxing entity in the county by identifier and fair market value. The commission may prescribe procedures and formats, after consultation with affected state agencies and county assessors, which will provide reasonable uniformity and reduced costs in listing property.

Amended by Chapter 3, 1988 General Session

59-2-305.5 Boundary actions not effective for purposes of assessment until required documents are recorded.

- (1) As used in this section:
 - (a) "Affected area" means:
 - (i) in the case of the creation or incorporation of a local entity, the area within the newly created local entity's boundary;
 - (ii) in the case of an annexation of an area into an existing local entity, the annexed area;
 - (iii) in the case of an adjustment of a boundary between local entities, the area that before the boundary adjustment was in the boundary of one local entity but becomes, because of the boundary adjustment, included within the boundary of another local entity;
 - (iv) in the case of the withdrawal or disconnection of an area from a local entity, the area that is withdrawn or disconnected;
 - (v) in the case of the consolidation of multiple local entities, the area within the boundary of the consolidated local entity;
 - (vi) in the case of the division of a local entity into multiple local entities, the area within the boundary of each new local entity created by the division; and
 - (vii) in the case of the dissolution of a local entity, the area that used to be within the former boundary of the dissolved local entity.
 - (b) "Applicable certificate" has the same meaning as defined in Section 67-1a-6.5.
 - (c) "Boundary action" has the same meaning as defined in Section 17-23-20.
 - (d) "Effective date" means the effective date, under applicable statute, of the boundary action that is the subject of an applicable certificate.

- (e) "Local entity" has the same meaning as defined in Section 67-1a-6.5.
 - (f) "Required documents" means the documents relating to a boundary action that are required under applicable statute to be submitted to the county recorder for recording following the lieutenant governor's issuance of an applicable certificate.
- (2) Notwithstanding the effective date, a boundary action is not effective for purposes of assessing under this part the property located within the affected area until the required documents are recorded in the office of the recorder of each county in which the affected area is located.

Enacted by Chapter 350, 2009 General Session

59-2-306 Statements by taxpayers -- Power of assessors respecting statements.

- (1)
- (a) The county assessor may request a signed statement from any person setting forth all the real and personal property assessable by the assessor which is owned, possessed, managed, or under the control of the person at 12 noon on January 1.
 - (b) A request under Subsection (1)(a) shall include a notice of the procedure under Section 59-2-1005 for appealing the value of the personal property.
- (2)
- (a) Except as provided in Subsection (2)(b) or (c), a signed statement described in Subsection (1) shall be filed on or before May 15 of the year the statement described in Subsection (1) is requested by the county assessor.
 - (b) For a county of the first class, the signed statement described in Subsection (1) shall be filed on the later of:
 - (i) 60 days after requested by the assessor; or
 - (ii) on or before May 15 of the year the statement described in Subsection (1) is requested by the county assessor if, by resolution, the county legislative body of that county adopts the deadline described in Subsection (2)(a).
 - (c) If a county assessor requests a signed statement described in Subsection (1) on or after March 16, the person shall file the signed statement within 60 days after requested by the assessor.
- (3) The signed statement shall include the following:
- (a) all property belonging to, claimed by, or in the possession, control, or management of the person, any firm of which the person is a member, or any corporation of which the person is president, secretary, cashier, or managing agent;
 - (b) the county in which the property is located or in which it is taxable; and, if taxable in the county in which the signed statement was made, also the city, town, school district, road district, or other taxing district in which it is located or taxable; and
 - (c) all lands in parcels or subdivisions not exceeding 640 acres each, the sections and fractional sections of all tracts of land containing more than 640 acres which have been sectionized by the United States Government, and the improvements on those lands.
- (4) Every assessor may subpoena and examine any person in any county in relation to any signed statement but may not require that person to appear in any county other than the county in which the subpoena is served.

Amended by Chapter 131, 2010 General Session

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) Upon a showing of reasonable cause, a county may waive or reduce a penalty imposed under Subsection (1)(a).
 - (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 389, 2021 General Session

59-2-308 Assessment in name of representative -- Assessment of property of decedents -- Assessment of property in litigation.

- (1) If a person is assessed as agent, trustee, bailee, guardian, executor, or administrator, the representative designation shall be added to the name, and the assessment entered separately from the individual assessment.
- (2) The undistributed or unpartitioned property of a deceased person may be assessed to an heir, guardian, executor, or administrator, and the payment of taxes binds all the parties in interest.

- (3) Property in litigation which is in the possession of a court or receiver shall be assessed to the court clerk or receiver, and the taxes shall be paid under the direction of the court.

Enacted by Chapter 4, 1987 General Session

59-2-309 Property escaping assessment -- Duties of assessing authority -- Property willfully concealed -- Penalties.

- (1) Any escaped property may be assessed by the original assessing authority at any time as far back as five years prior to the time of discovery, in which case the assessor shall enter the assessments on the tax rolls and follow the procedures established under Part 13, Collection of Taxes.
- (2) Any property found to be willfully concealed, removed, transferred, or misrepresented by its owner or agent in order to evade taxation is subject to a penalty equal to the tax on its value, and neither the penalty nor assessment may be reduced or waived by the assessor, county, county Board of Equalization, or the commission, except pursuant to a procedure for the review and approval of waivers adopted by county ordinance, or by administrative rule adopted in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

Amended by Chapter 382, 2008 General Session

59-2-310 Assessment in name of claimant as well as owner.

Real property described on the assessment book need not be described a second time, but any person claiming the real property and a desire to be assessed for the land may have the person's name inserted with that of the person to whom the real property is assessed.

Enacted by Chapter 4, 1987 General Session

59-2-311 Completion and delivery of assessment book -- Signed statement required -- Contents of signed statement -- Adjustment of assessment in assessment book.

- (1) Before May 22 each year, the county assessor shall complete and deliver the assessment book to the county auditor.
- (2) The county assessor shall subscribe and sign a statement in the assessment book substantially as follows:

I, _____, the assessor of _____ County, do swear that before May 22, _____(year), I made diligent inquiry and examination, and either personally or by deputy, established the value of all of the property within the county subject to assessment by me; that the property has been assessed on the assessment book equally and uniformly according to the best of my judgment, information, and belief at its fair market value; that I have faithfully complied with all the duties imposed on the assessor under the revenue laws including the requirements of Section 59-2-303.1; and that I have not imposed any unjust or double assessments through malice or ill will or otherwise, or allowed anyone to escape a just and equal assessment through favor or reward, or otherwise.
- (3) Before completing and delivering the assessment book under Subsection (1), the county assessor shall adjust the assessment of property in the assessment book to reflect an adjustment in the taxable value of any property if the adjustment in taxable value is made:
 - (a) by the county board of equalization in accordance with Section 59-2-1004.5 on or before May 15; or
 - (b) by the county assessor in accordance with Section 59-2-303.2.

Amended by Chapter 16, 2019 General Session

59-2-313 Assessor to furnish information to commission.

The county assessor shall furnish to the commission, promptly upon demand, any information it may require as to the several kinds of personal and real property, and the taxable value of those properties, which are located in the county.

Amended by Chapter 3, 1988 General Session

59-2-314 Penalty for failure to complete assessment book.

Any assessor who fails to complete and deliver the assessment book to the county auditor within the time prescribed by law, or who fails to transmit the information required under Section 59-2-313 to the commission, shall pay a penalty of \$1,000, to be recovered on the assessor's official bond, for the use of the county, or deducted from salary by the county legislative body.

Amended by Chapter 227, 1993 General Session

59-2-315 Liability for willful failure or neglect of duty -- Action on official bond -- Judgment.

- (1) The assessor and sureties are liable on the official bond for all taxes on property within the county which, through willful failure or neglect, is not assessed or which has been willfully assessed at less than its fair market value.
- (2) The county attorney shall, upon showing of proper evidence and upon written demand by the commission or the county legislative body, commence and prosecute to judgment an action upon the assessor's bond for all taxes lost from willful failure or neglect in assessing property.
- (3) If, during the trial of the action against the assessor, the value of the unassessed or underassessed property is determined, the assessor is liable for the difference between the amount of taxes collected and the amount of taxes which should have been collected pursuant to law.

Amended by Chapter 227, 1993 General Session

59-2-320 Total property valuation.

The county auditor shall add the valuations, and enter the total valuation of each kind of property, and the total valuation of all property, on the assessment book. In the appropriate column the total acreage of the county shall be shown.

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-321 Extension of taxes on assessment book.

- (1) The property taxes of each city, town, school, and special taxing district shall be extended on the assessment book by the county auditor at the rate certified by the governing body of the city, town, school, and special taxing district at the time the state and county taxes are extended.
- (2) The whole tax shall be carried into a column of aggregates, and shall be collected by the county treasurer at the time and in the manner provided by law for collecting state and county taxes.

Amended by Chapter 271, 1995 General Session

59-2-322 Transmittal of statement to commission.

- (1) The county auditor shall, before June 8 of each year, prepare from the assessment book of that year a statement showing in separate columns:
 - (a) the total value of all property;
 - (b) the value of real estate, including patented mining claims, stated separately;
 - (c) the value of the improvements;
 - (d) the value of personal property exclusive of money; and
 - (e) the number of acres of land and the number of patented mining claims, stated separately.
- (2) As soon as the statement is prepared the county auditor shall transmit the statement to the commission.

Amended by Chapter 86, 2000 General Session

59-2-323 Changes ordered by commission.

- (1) The commission shall, before June 17 or within 10 days after the county auditors of the state have filed their report with the commission as provided for under Section 59-2-322, each year transmit to the county auditor a statement of the changes made by it in the assessment book of the county, as provided under Section 59-1-210.
- (2) As soon as the county auditor receives from the commission a statement of the changes made by it in the assessment book of the county, or of any assessment contained therein, the auditor shall make the corresponding changes in the assessment book, by entering the same in a column provided with the proper heading in the assessment book, counting any fractional sum when more than 50 cents as one dollar and omitting it when less than 50 cents, so that the value of any separate assessment shall contain no fractions of a dollar; but shall in all cases disregard any action of the county board of equalization or commission which is prohibited by law.

Amended by Chapter 148, 1987 General Session

59-2-324 Entering corrected sum of taxes in assessment book.

The county auditor shall then compute, and enter in a separate money column in the assessment book, the aggregate sum in dollars and cents to be paid as taxes on the property enumerated in the book. Taxes levied only on a certain kind or class of property for a special purpose, other than for state, county, city, town, and school purposes, etc., shall be separately set out, and shall foot up the column showing the total amount of the taxes, and the column of total value of property in the county, as corrected by the commission.

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-325 Statement transmitted to commission and state auditor.

The county auditor shall, before November 1 of each year, prepare from the assessment rolls of that year a statement showing the amount and value of all property in the county, as classified by the county assessment rolls, and the value of each class; the total amount of taxes remitted by the county board of equalization; the state's share of the taxes remitted; the county's share of the taxes remitted; the rate of county taxes; and any other information requested by the state auditor. The statement shall be made in duplicate, upon forms provided by the state auditor, and as soon as prepared shall be transmitted, one copy to the state auditor and one copy to the commission.

Amended by Chapter 86, 2000 General Session

59-2-326 Assessment roll delivered to county treasurer.

Before November 1, the county auditor must deliver the corrected assessment roll to the county treasurer, together with a signed statement subscribed by him in a form substantially as follows:

I, _____ county auditor of the county of _____, do swear that I received the accompanying assessment roll of the taxable property of the county from the assessor, and that I have corrected it and made it conform to the requirements of the county board of equalization and commission, that I have reckoned the respective sums due as taxes and have added up the columns of valuations, taxes, and acreage as required by law.

Amended by Chapter 86, 2000 General Session

59-2-327 Assessment roll -- Taxes charged to county treasurer.

- (1) The county auditor shall deliver the assessment roll, with the taxes extended, all orders of the county board of equalization and commission posted, and all relief granted, prior to the time prescribed in Section 59-2-1317 for providing the original tax notice, to the county treasurer, together with a report of the accumulated total, which shall be considered to be a preliminary taxes charged amount.
- (2) After delivering the corrected assessment roll to the county treasurer, under Section 59-2-326, the county auditor shall charge the treasurer with the full amount of taxes levied, except the taxes of rail car companies and state-assessed commercial vehicles, in an account established for the purpose.
- (3) The county auditor shall either report the final taxes charged or report the adjustments in taxable value and tax amounts from the preliminary taxes charged amount to the county treasurer for use in settling with all taxing entities under Section 59-2-1365.

Amended by Chapter 279, 2014 General Session

59-2-328 Duty of auditor upon termination of treasurer's term of office.

If the assessment book or the delinquent tax list is transferred from one treasurer to another, the county auditor shall credit the one and charge the other with the amount of taxes then outstanding.

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-329 Verification of auditor's statements.

The county auditor shall verify all statements made by the auditor under the provisions of this title and attach a signed statement of verification.

Amended by Chapter 86, 2000 General Session

Part 4

Assessment of Transitory Personal Property and Interstate Carriers

59-2-401 Assessment of transitory personal property.

If any taxable personal property is brought into a county from another county of this state at any time after January 1, and the property has not been assessed for that year, it shall be listed and assessed the same as if it had been in the county at the time of the regular assessment. The county assessor shall enter the assessment on the tax rolls in the hands of the county treasurer or elsewhere, and if made after the assessment book has been delivered to the county treasurer, the assessment shall be reported by the assessor to the county auditor, and the auditor shall charge the assessor with the taxes on the property. The assessor shall notify the person assessed and immediately proceed to secure or collect the taxes as provided under Part 13, Collection of Taxes.

Enacted by Chapter 4, 1987 General Session

59-2-402 Proportional assessment of transitory personal property brought from outside state -- Exemptions -- Reporting requirements -- Penalty for failure to file report -- Claims for rebates and adjustments.

- (1) If any taxable transitory personal property, other than property exempted under Subsection (2), is brought into the state at any time after the assessment date, a proportional assessment shall be made in accordance with rules adopted by the commission based upon the length of time that the property is in the state, but in no event may the minimum assessment be less than 25% of the full year's assessment.
- (2) The following property is exempt from proportional assessment under Subsection (1) for the year in which the license fee or tax is paid:
 - (a) property acquired during the calendar year;
 - (b) registered motor vehicles with a gross laden weight of 27,000 pounds or less;
 - (c) vehicles that are registered and licensed in another state;
 - (d) property subject to the provisions of Subsection 59-2-405(4);
 - (e) state-assessed commercial vehicles; and
 - (f) a motor home that is:
 - (i) brought into the state for the sole purpose of selling the motor home to a licensed dealer; and
 - (ii) purchased for resale by a person licensed as a dealer under Section 41-3-201.
- (3) If any taxable transitory personal property is brought into the state at any time during the year, the owner of the property, or the owner's agent, shall immediately secure a personal property report form from the assessor, complete it in all pertinent respects, sign it, and file it with the assessor of the county in which the property is located.
- (4) If the owner of the taxable transitory personal property, or the owner's agent, fails to secure, complete, and file a personal property report form with the county assessor, the assessor shall estimate the value of the property in accordance with Section 59-2-307. Any failure on the part of the owner or agent to report as required by this subsection subjects the property owner to a penalty of 50% of the amount of tax finally determined to be due.
- (5) An owner of taxable transitory personal property, except motor vehicles with a gross laden weight of 27,000 pounds or less, who has paid taxes on the personal property and who removes the property from the state prior to December, is entitled to a rebate of a proportionate share of the taxes paid as determined by the commission. If a claim for rebate or adjustments is filed with the county auditor by December 10, the auditor shall immediately submit the claim with a recommendation to the county executive for its approval or denial. If the claim is not approved prior to the end of the calendar year, or within 30 days after its submission, or if the claim is submitted after December 10, it shall be considered denied, and the owners of the property may file an action in the district court for a refund or an adjustment.

Amended by Chapter 210, 2007 General Session

59-2-403 Assessment of interstate state-assessed commercial vehicles -- Apportionment.

When assessing state-assessed commercial vehicles covering interstate routes, the commission shall apportion the assessment for the rolling stock used in interstate commerce at the same percentage ratio that has been filed with the Motor Vehicle Division of the commission for determining the proration of registration fees.

Amended by Chapter 360, 1997 General Session

59-2-405 Uniform fee on tangible personal property required to be registered with the state -- Distribution of revenues -- Appeals.

- (1) The property described in Subsection (2), except Subsection (2)(b)(ii), is exempt from ad valorem property taxes pursuant to Utah Constitution Article XIII, Section 2, Subsection (6).
- (2)
 - (a) Except as provided in Subsection (2)(b), there is levied as provided in this part a statewide uniform fee in lieu of the ad valorem tax on:
 - (i) motor vehicles required to be registered with the state that weigh 12,001 pounds or more;
 - (ii) motorcycles as defined in Section 41-1a-102 that are required to be registered with the state;
 - (iii) watercraft required to be registered with the state;
 - (iv) recreational vehicles required to be registered with the state; and
 - (v) all other tangible personal property required to be registered with the state before it is used on a public highway, on a public waterway, on public land, or in the air.
 - (b) The following tangible personal property is exempt from the statewide uniform fee imposed by this section:
 - (i) aircraft;
 - (ii) state-assessed commercial vehicles;
 - (iii) tangible personal property subject to a uniform fee imposed by:
 - (A) Section 59-2-405.1;
 - (B) Section 59-2-405.2; or
 - (C) Section 59-2-405.3; and
 - (iv) personal property that is exempt from state or county ad valorem property taxes under the laws of this state or of the federal government.
- (3) Beginning on January 1, 1999, the uniform fee is 1.5% of the fair market value of the personal property, as established by the commission.
- (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought into the state and is required to be registered in Utah shall, as a condition of registration, be subject to the uniform fee unless all property taxes or uniform fees imposed by the state of origin have been paid for the current calendar year.
- (5)
 - (a) The revenues collected in each county from the uniform fee shall be distributed by the county to each taxing entity in which the property described in Subsection (2) is located in the same proportion in which revenue collected from ad valorem real property tax is distributed.
 - (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in the same proportion in which revenue collected from ad valorem real property tax is distributed.

(6) An appeal relating to the uniform fee imposed on the tangible personal property described in Subsection (2) shall be filed pursuant to Section 59-2-1005.

Amended by Chapter 210, 2008 General Session

59-2-405.1 Uniform fee on certain vehicles weighing 12,000 pounds or less -- Distribution of revenues -- Appeals.

(1) The property described in Subsection (2) is exempt from ad valorem property taxes pursuant to Utah Constitution Article XIII, Section 2, Subsection (6).

- (2)
- (a) Except as provided in Subsection (2)(b), there is levied as provided in this part a statewide uniform fee in lieu of the ad valorem tax on:
 - (i) motor vehicles as defined in Section 41-1a-102 that:
 - (A) are required to be registered with the state; and
 - (B) weigh 12,000 pounds or less; and
 - (ii) state-assessed commercial vehicles required to be registered with the state that weigh 12,000 pounds or less.
 - (b) The following tangible personal property is exempt from the statewide uniform fee imposed by this section:
 - (i) aircraft;
 - (ii) tangible personal property subject to a uniform fee imposed by:
 - (A) Section 59-2-405;
 - (B) Section 59-2-405.2; or
 - (C) Section 59-2-405.3; and
 - (iii) tangible personal property that is exempt from state or county ad valorem property taxes under the laws of this state or of the federal government.

(3)

(a) Except as provided in Subsections (3)(b) and (c), beginning on January 1, 1999, the uniform fee for purposes of this section is as follows:

Age of Vehicle	Uniform Fee
12 or more years	\$10
9 or more years but less than 12 years	\$50
6 or more years but less than 9 years	\$80
3 or more years but less than 6 years	\$110
Less than 3 years	\$150

(b) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this section is as follows:

Age of Vehicle	Uniform Fee
12 or more years	\$7.75
9 or more years but less than 12 years	\$38.50
6 or more years but less than 9 years	\$61.50
3 or more years but less than 6 years	\$84.75

Less than 3 years	\$115.50
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- (c) Notwithstanding Subsections (3)(a) and (b), beginning on September 1, 2001, for a motor vehicle issued a temporary sports event registration certificate in accordance with Section 41-3-306, the uniform fee for purposes of this section is \$5 for the event period specified on the temporary sports event registration certificate regardless of the age of the motor vehicle.
- (4) Notwithstanding Section 59-2-407, property subject to the uniform fee that is brought into the state and is required to be registered in Utah shall, as a condition of registration, be subject to the uniform fee unless all property taxes or uniform fees imposed by the state of origin have been paid for the current calendar year.
- (5)
- (a) The revenues collected in each county from the uniform fee shall be distributed by the county to each taxing entity in which the property described in Subsection (2) is located in the same proportion in which revenue collected from ad valorem real property tax is distributed.
- (b) Each taxing entity shall distribute the revenues received under Subsection (5)(a) in the same proportion in which revenue collected from ad valorem real property tax is distributed.

Amended by Chapter 397, 2012 General Session

59-2-405.2 Definitions -- Uniform statewide fee on certain tangible personal property -- Distribution of revenues -- Rulemaking authority -- Determining the length of a vessel.

(1) As used in this section:

- (a)
- (i) Except as provided in Subsection (1)(a)(ii), "all-terrain vehicle" means a motor vehicle that:
- (A) is an:
- (I) all-terrain type I vehicle as defined in Section 41-22-2;
- (II) all-terrain type II vehicle as defined in Section 41-22-2; or
- (III) all-terrain type III vehicle as defined in Section 41-22-2;
- (B) is required to be registered in accordance with Title 41, Chapter 22, Off-Highway Vehicles; and
- (C) has:
- (I) an engine with more than 150 cubic centimeters displacement;
- (II) a motor that produces more than five horsepower; or
- (III) an electric motor; and
- (ii) notwithstanding Subsection (1)(a)(i), "all-terrain vehicle" does not include a snowmobile.
- (b) "Camper" means a camper:
- (i) as defined in Section 41-1a-102; and
- (ii) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration.
- (c)
- (i) "Canoe" means a vessel that:
- (A) is long and narrow;
- (B) has curved sides; and
- (C) is tapered:
- (I) to two pointed ends; or
- (II) to one pointed end and is blunt on the other end; and
- (ii) "canoe" includes:
- (A) a collapsible inflatable canoe;
- (B) a kayak;

- (C) a racing shell;
 - (D) a rowing scull; or
 - (E) notwithstanding the definition of vessel in Subsection (1)(bb), a canoe with an outboard motor.
- (d) "Dealer" is as defined in Section 41-1a-102.
- (e) "Jon boat" means a vessel that:
- (i) has a square bow; and
 - (ii) has a flat bottom.
- (f) "Motor vehicle" is as defined in Section 41-22-2.
- (g) "Other motorcycle" means a motor vehicle that:
- (i) is:
 - (A) a motorcycle as defined in Section 41-1a-102; and
 - (B) designed primarily for use and operation over unimproved terrain;
 - (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration; and
 - (iii) has:
 - (A) an engine with more than 150 cubic centimeters displacement; or
 - (B) a motor that produces more than five horsepower.
- (h)
- (i) "Other trailer" means a portable vehicle without motive power that is primarily used:
 - (A) to transport tangible personal property; and
 - (B) for a purpose other than a commercial purpose; and
 - (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for purposes of Subsection (1)(h)(i)(B), the commission may by rule define what constitutes a purpose other than a commercial purpose.
- (i) "Outboard motor" is as defined in Section 41-1a-102.
- (j) "Park model recreational vehicle" is as defined in Section 41-1a-102.
- (k) "Personal watercraft" means a personal watercraft:
- (i) as defined in Section 73-18-2; and
 - (ii) that is required to be registered in accordance with Title 73, Chapter 18, State Boating Act.
- (l)
- (i) "Pontoon" means a vessel that:
 - (A) is:
 - (I) supported by one or more floats; and
 - (II) propelled by either inboard or outboard power; and
 - (B) is not:
 - (I) a houseboat; or
 - (II) a collapsible inflatable vessel; and
 - (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "houseboat."
- (m) "Qualifying adjustment, exemption, or reduction" means an adjustment, exemption, or reduction:
- (i) of all or a portion of a qualifying payment;
 - (ii) granted by a county during the refund period; and
 - (iii) received by a qualifying person.
- (n)
- (i) "Qualifying payment" means the payment made:
 - (A) of a uniform statewide fee in accordance with this section:
 - (I) by a qualifying person;

- (II) to a county; and
- (III) during the refund period; and
- (B) on an item of qualifying tangible personal property; and
- (ii) if a qualifying person received a qualifying adjustment, exemption, or reduction for an item of qualifying tangible personal property, the qualifying payment for that qualifying tangible personal property is equal to the difference between:
 - (A) the payment described in this Subsection (1)(n) for that item of qualifying tangible personal property; and
 - (B) the amount of the qualifying adjustment, exemption, or reduction.
- (o) "Qualifying person" means a person that paid a uniform statewide fee:
 - (i) during the refund period;
 - (ii) in accordance with this section; and
 - (iii) on an item of qualifying tangible personal property.
- (p) "Qualifying tangible personal property" means a:
 - (i) qualifying vehicle; or
 - (ii) qualifying watercraft.
- (q) "Qualifying vehicle" means:
 - (i) an all-terrain vehicle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;
 - (ii) an other motorcycle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;
 - (iii) a small motor vehicle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters;
 - (iv) a snowmobile with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters; or
 - (v) a street motorcycle with an engine displacement that is 100 or more cubic centimeters but 150 or less cubic centimeters.
- (r) "Qualifying watercraft" means a:
 - (i) canoe;
 - (ii) collapsible inflatable vessel;
 - (iii) jon boat;
 - (iv) pontoon;
 - (v) sailboat; or
 - (vi) utility boat.
- (s) "Refund period" means the time period:
 - (i) beginning on January 1, 2006; and
 - (ii) ending on December 29, 2006.
- (t) "Sailboat" means a sailboat as defined in Section 73-18-2.
- (u)
 - (i) "Small motor vehicle" means a motor vehicle that:
 - (A) is required to be registered in accordance with Title 41, Motor Vehicles; and
 - (B) has:
 - (I) an engine with 150 or less cubic centimeters displacement; or
 - (II) a motor that produces five or less horsepower; and
 - (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule develop a process for an owner of a motor vehicle to certify whether the motor vehicle has:
 - (A) an engine with 150 or less cubic centimeters displacement; or

- (B) a motor that produces five or less horsepower.
- (v) "Snowmobile" means a motor vehicle that:
 - (i) is a snowmobile as defined in Section 41-22-2;
 - (ii) is required to be registered in accordance with Title 41, Chapter 22, Off-Highway Vehicles; and
 - (iii) has:
 - (A) an engine with more than 150 cubic centimeters displacement; or
 - (B) a motor that produces more than five horsepower.
- (w) "Street-legal all-terrain vehicle" means the same as that term is defined in Section 41-6a-102.
- (x) "Street motorcycle" means a motor vehicle that:
 - (i) is:
 - (A) a motorcycle as defined in Section 41-1a-102; and
 - (B) designed primarily for use and operation on highways;
 - (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration; and
 - (iii) has:
 - (A) an engine with more than 150 cubic centimeters displacement; or
 - (B) a motor that produces more than five horsepower.
- (y) "Tangible personal property owner" means a person that owns an item of qualifying tangible personal property.
- (z) "Tent trailer" means a portable vehicle without motive power that:
 - (i) is constructed with collapsible side walls that:
 - (A) fold for towing by a motor vehicle; and
 - (B) unfold at a campsite;
 - (ii) is designed as a temporary dwelling for travel, recreational, or vacation use;
 - (iii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration; and
 - (iv) does not require a special highway movement permit when drawn by a self-propelled motor vehicle.
- (aa)
 - (i) Except as provided in Subsection (1)(aa)(ii), "travel trailer" means a travel trailer:
 - (A) as defined in Section 41-1a-102; and
 - (B) that is required to be registered in accordance with Title 41, Chapter 1a, Part 2, Registration; and
 - (ii) notwithstanding Subsection (1)(aa)(i), "travel trailer" does not include:
 - (A) a camper; or
 - (B) a tent trailer.
- (bb)
 - (i) "Utility boat" means a vessel that:
 - (A) has:
 - (I) two or three bench seating;
 - (II) an outboard motor; and
 - (III) a hull made of aluminum, fiberglass, or wood; and
 - (B) does not have:
 - (I) decking;
 - (II) a permanent canopy; or
 - (III) a floor other than the hull; and
 - (ii) notwithstanding Subsection (1)(bb)(i), "utility boat" does not include a collapsible inflatable vessel.

(cc) "Vessel" means a vessel:

- (i) as defined in Section 73-18-2, including an outboard motor of the vessel; and
- (ii) that is required to be registered in accordance with Title 73, Chapter 18, State Boating Act.

- (2)
- (a) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6), beginning on January 1, 2006, the tangible personal property described in Subsection (2)(b) is:
 - (i) exempt from the tax imposed by Section 59-2-103; and
 - (ii) in lieu of the tax imposed by Section 59-2-103, subject to uniform statewide fees as provided in this section.
 - (b) The following tangible personal property applies to Subsection (2)(a) if that tangible personal property is required to be registered with the state:
 - (i) an all-terrain vehicle;
 - (ii) a camper;
 - (iii) an other motorcycle;
 - (iv) an other trailer;
 - (v) a personal watercraft;
 - (vi) a small motor vehicle;
 - (vii) a snowmobile;
 - (viii) a street motorcycle;
 - (ix) a tent trailer;
 - (x) a travel trailer;
 - (xi) a park model recreational vehicle; and
 - (xii) a vessel if that vessel is less than 31 feet in length as determined under Subsection (6).

(3) Except as provided in Subsection (4) and for purposes of this section, the uniform statewide fees are:

(a) for a snowmobile:

Age of Snowmobile	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$20
6 or more years but less than 9 years	\$30
3 or more years but less than 6 years	\$35
Less than 3 years	\$45

(b) for an all-terrain vehicle that is not a street-legal all-terrain vehicle or another motorcycle:

Age of All-Terrain Vehicle or Other Motorcycle Uniform Statewide Fee	Uniform Statewide Fee
12 or more years	\$4
9 or more years but less than 12 years	\$8
6 or more years but less than 9 years	\$12
3 or more years but less than 6 years	\$14
Less than 3 years	\$18

(c) for a street-legal all-terrain vehicle:

Age of Street-Legal All-Terrain Vehicle	Uniform Statewide Fee
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12 or more years	\$4
9 or more years but less than 12 years	\$14
6 or more years but less than 9 years	\$20
3 or more years but less than 6 years	\$28
Less than 3 years	\$38

(d) for a camper or a tent trailer:

Age of Camper or Tent Trailer	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$25
6 or more years but less than 9 years	\$35
3 or more years but less than 6 years	\$50
Less than 3 years	\$70

(e) for an other trailer:

Age of Other Trailer	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$15
6 or more years but less than 9 years	\$20
3 or more years but less than 6 years	\$25
Less than 3 years	\$30

(f) for a personal watercraft:

Age of Personal Watercraft	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$25
6 or more years but less than 9 years	\$35
3 or more years but less than 6 years	\$45
Less than 3 years	\$55

(g) for a small motor vehicle:

Age of Small Motor Vehicle	Uniform Statewide Fee
6 or more years	\$10
3 or more years but less than 6 years	\$15
Less than 3 years	\$25

(h) for a street motorcycle:

Age of Street Motorcycle	Uniform Statewide Fee
12 or more years	\$10
9 or more years but less than 12 years	\$35

6 or more years but less than 9 years	\$50
3 or more years but less than 6 years	\$70
Less than 3 years	\$95

(i) for a travel trailer or park model recreational vehicle:

Age of Travel Trailer or Park Model Recreational Vehicle	Uniform Statewide Fee
12 or more years	\$20
9 or more years but less than 12 years	\$65
6 or more years but less than 9 years	\$90
3 or more years but less than 6 years	\$135
Less than 3 years	\$175

(j) \$10 regardless of the age of the vessel if the vessel is:

- (i) less than 15 feet in length;
- (ii) a canoe;
- (iii) a jon boat; or
- (iv) a utility boat;

(k) for a collapsible inflatable vessel, pontoon, or sailboat, regardless of age:

Length of Vessel	Uniform Statewide Fee
15 feet or more in length but less than 19 feet in length	\$15
19 feet or more in length but less than 23 feet in length	\$25
23 feet or more in length but less than 27 feet in length	\$40
27 feet or more in length but less than 31 feet in length	\$75

(l) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon, sailboat, or utility boat, that is 15 feet or more in length but less than 19 feet in length:

Age of Vessel	Uniform Statewide Fee
12 or more years	\$25
9 or more years but less than 12 years	\$65
6 or more years but less than 9 years	\$80
3 or more years but less than 6 years	\$110
Less than 3 years	\$150

(m) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon, sailboat, or utility boat, that is 19 feet or more in length but less than 23 feet in length:

Age of Vessel	Uniform Statewide Fee
12 or more years	\$50
9 or more years but less than 12 years	\$120
6 or more years but less than 9 years	\$175
3 or more years but less than 6 years	\$220
Less than 3 years	\$275

(n) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon, sailboat, or utility boat, that is 23 feet or more in length but less than 27 feet in length:

Age of Vessel	Uniform Statewide Fee
12 or more years	\$100
9 or more years but less than 12 years	\$180
6 or more years but less than 9 years	\$240
3 or more years but less than 6 years	\$310
Less than 3 years	\$400

(o) for a vessel, other than a canoe, collapsible inflatable vessel, jon boat, pontoon, sailboat, or utility boat, that is 27 feet or more in length but less than 31 feet in length:

Age of Vessel	Uniform Statewide Fee
12 or more years	\$120
9 or more years but less than 12 years	\$250
6 or more years but less than 9 years	\$350
3 or more years but less than 6 years	\$500
Less than 3 years	\$700

(4) For registrations under Section 41-1a-215.5, the uniform fee for purposes of this section is as follows:

(a) for a street motorcycle:

Age of Street Motorcycle	Uniform Statewide Fee
12 or more years	\$7.75
9 or more years but less than 12 years	\$27
6 or more years but less than 9 years	\$38.50
3 or more years but less than 6 years	\$54
Less than 3 years	\$73

(b) for a small motor vehicle:

Age of Small Motor Vehicle	Uniform Statewide Fee
6 or more years	\$7.75
3 or more years but less than 6 years	\$11.50
Less than 3 years	\$19.25

(5) Notwithstanding Section 59-2-407, tangible personal property subject to the uniform statewide fees imposed by this section that is brought into the state shall, as a condition of registration, be subject to the uniform statewide fees unless all property taxes or uniform fees imposed by the state of origin have been paid for the current calendar year.

(6) (a) The revenues collected in each county from the uniform statewide fees imposed by this section shall be distributed by the county to each taxing entity in which each item of tangible

personal property subject to the uniform statewide fees is located in the same proportion in which revenues collected from the ad valorem property tax are distributed.

- (b) Each taxing entity described in Subsection (6)(a) that receives revenues from the uniform statewide fees imposed by this section shall distribute the revenues in the same proportion in which revenues collected from the ad valorem property tax are distributed.
- (7)
- (a) For purposes of the uniform statewide fee imposed by this section, the length of a vessel shall be determined as provided in this Subsection (7).
- (b)
- (i) Except as provided in Subsection (7)(b)(ii), the length of a vessel shall be measured as follows:
- (A) the length of a vessel shall be measured in a straight line; and
- (B) the length of a vessel is equal to the distance between the bow of the vessel and the stern of the vessel.
- (ii) Notwithstanding Subsection (7)(b)(i), the length of a vessel may not include the length of:
- (A) a swim deck;
- (B) a ladder;
- (C) an outboard motor; or
- (D) an appurtenance or attachment similar to Subsections (7)(b)(ii)(A) through (C) as determined by the commission by rule.
- (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define what constitutes an appurtenance or attachment similar to Subsections (7)(b)(ii)(A) through (C).
- (c) The length of a vessel:
- (i)
- (A) for a new vessel, is the length:
- (I) listed on the manufacturer's statement of origin if the length of the vessel measured under Subsection (7)(b) is equal to the length of the vessel listed on the manufacturer's statement of origin; or
- (II) listed on a form submitted to the commission by a dealer in accordance with Subsection (7)(d) if the length of the vessel measured under Subsection (7)(b) is not equal to the length of the vessel listed on the manufacturer's statement of origin; or
- (B) for a vessel other than a new vessel, is the length:
- (I) corresponding to the model number if the length of the vessel measured under Subsection (7)(b) is equal to the length of the vessel determined by reference to the model number; or
- (II) listed on a form submitted to the commission by an owner of the vessel in accordance with Subsection (7)(d) if the length of the vessel measured under Subsection (7)(b) is not equal to the length of the vessel determined by reference to the model number; and
- (ii)
- (A) is determined at the time of the:
- (I) first registration as defined in Section 41-1a-102 that occurs on or after January 1, 2006; or
- (II) first renewal of registration that occurs on or after January 1, 2006; and
- (B) may be determined after the time described in Subsection (7)(c)(ii)(A) only if the commission requests that a dealer or an owner submit a form to the commission in accordance with Subsection (7)(d).
- (d)

- (i) A form under Subsection (7)(c) shall:
 - (A) be developed by the commission;
 - (B) be provided by the commission to:
 - (I) a dealer; or
 - (II) an owner of a vessel;
 - (C) provide for the reporting of the length of a vessel;
 - (D) be submitted to the commission at the time the length of the vessel is determined in accordance with Subsection (7)(c)(ii);
 - (E) be signed by:
 - (I) if the form is submitted by a dealer, that dealer; or
 - (II) if the form is submitted by an owner of the vessel, an owner of the vessel; and
 - (F) include a certification that the information set forth in the form is true.
 - (ii) A certification made under Subsection (7)(d)(i)(F) is considered as if made under oath and subject to the same penalties as provided by law for perjury.
 - (iii)
 - (A) A dealer or an owner that submits a form to the commission under Subsection (7)(c) is considered to have given the dealer's or owner's consent to an audit or review by:
 - (I) the commission;
 - (II) the county assessor; or
 - (III) the commission and the county assessor.
 - (B) The consent described in Subsection (7)(d)(iii)(A) is a condition to the acceptance of any form.
- (8)
- (a) A county that collected a qualifying payment from a qualifying person during the refund period shall issue a refund to the qualifying person as described in Subsection (8)(b) if:
 - (i) the difference described in Subsection (8)(b) is \$1 or more; and
 - (ii) the qualifying person submitted a form in accordance with Subsections (8)(c) and (d).
 - (b) The refund amount shall be calculated as follows:
 - (i) for a qualifying vehicle, the refund amount is equal to the difference between:
 - (A) the qualifying payment the qualifying person paid on the qualifying vehicle during the refund period; and
 - (B) the amount of the statewide uniform fee:
 - (I) for that qualifying vehicle; and
 - (II) that the qualifying person would have been required to pay:
 - (Aa) during the refund period; and
 - (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1, been in effect during the refund period; and
 - (ii) for a qualifying watercraft, the refund amount is equal to the difference between:
 - (A) the qualifying payment the qualifying person paid on the qualifying watercraft during the refund period; and
 - (B) the amount of the statewide uniform fee:
 - (I) for that qualifying watercraft;
 - (II) that the qualifying person would have been required to pay:
 - (Aa) during the refund period; and
 - (Bb) in accordance with this section had Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1, been in effect during the refund period.

- (c) Before the county issues a refund to the qualifying person in accordance with Subsection (8)
 - (a) the qualifying person shall submit a form to the county to verify the qualifying person is entitled to the refund.
 - (d)
 - (i) A form under Subsection (8)(c) or (9) shall:
 - (A) be developed by the commission;
 - (B) be provided by the commission to the counties;
 - (C) be provided by the county to the qualifying person or tangible personal property owner;
 - (D) provide for the reporting of the following:
 - (I) for a qualifying vehicle:
 - (Aa) the type of qualifying vehicle; and
 - (Bb) the amount of cubic centimeters displacement;
 - (II) for a qualifying watercraft:
 - (Aa) the length of the qualifying watercraft;
 - (Bb) the age of the qualifying watercraft; and
 - (Cc) the type of qualifying watercraft;
 - (E) be signed by the qualifying person or tangible personal property owner; and
 - (F) include a certification that the information set forth in the form is true.
 - (ii) A certification made under Subsection (8)(d)(i)(F) is considered as if made under oath and subject to the same penalties as provided by law for perjury.
 - (iii)
 - (A) A qualifying person or tangible personal property owner that submits a form to a county under Subsection (8)(c) or (9) is considered to have given the qualifying person's consent to an audit or review by:
 - (I) the commission;
 - (II) the county assessor; or
 - (III) the commission and the county assessor.
 - (B) The consent described in Subsection (8)(d)(iii)(A) is a condition to the acceptance of any form.
- (e) The county shall make changes to the commission's records with the information received by the county from the form submitted in accordance with Subsection (8)(c).
- (9) A county shall change its records regarding an item of qualifying tangible personal property if the tangible personal property owner submits a form to the county in accordance with Subsection (8)(d).
- (10)
 - (a) For purposes of this Subsection (10), "owner of tangible personal property" means a person that was required to pay a uniform statewide fee:
 - (i) during the refund period;
 - (ii) in accordance with this section; and
 - (iii) on an item of tangible personal property subject to the uniform statewide fees imposed by this section.
 - (b) A county that collected revenues from uniform statewide fees imposed by this section during the refund period shall notify an owner of tangible personal property:
 - (i) of the tangible personal property classification changes made to this section pursuant to Laws of Utah 2006, Fifth Special Session, Chapter 3, Section 1;
 - (ii) that the owner of tangible personal property may obtain and file a form to modify the county's records regarding the owner's tangible personal property; and
 - (iii) that the owner may be entitled to a refund pursuant to Subsection (8).

Amended by Chapter 166, 2018 General Session
 Amended by Chapter 373, 2018 General Session

59-2-405.3 Uniform statewide fee on motor homes -- Distribution of revenues.

- (1) For purposes of this section, "motor home" means:
 - (a) a motor home, as defined in Section 13-14-102, that is required to be registered with the state; or
 - (b) a self-propelled vehicle that is:
 - (i) modified for primary use as a temporary dwelling for travel, recreational, or vacation use; and
 - (ii) required to be registered with the state.
- (2) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6), a motor home is:
 - (a) exempt from the tax imposed by Section 59-2-103; and
 - (b) in lieu of the tax imposed by Section 59-2-103, subject to a uniform statewide fee described in Subsection (3).
- (3) The uniform statewide fee for a motor home is:

Age of Motor Home	Uniform Statewide Fee
15 or more years	\$90
12 or more years but less than 15 years	\$180
9 or more years but less than 12 years	\$315
6 or more years but less than 9 years	\$425
3 or more years but less than 6 years	\$540
Less than 3 years	\$690

- (4) Notwithstanding Section 59-2-407, a motor home subject to the uniform statewide fee imposed by this section that is brought into the state shall, as a condition of registration, be subject to the uniform statewide fee unless all property taxes or uniform fees imposed by the state of origin have been paid for the current calendar year.
- (5)
 - (a) Each county shall distribute the revenue collected by the county from the uniform statewide fee imposed by this section to each taxing entity in which each motor home subject to the uniform statewide fee is located in the same proportion in which revenue collected from the ad valorem property tax is distributed.
 - (b) Each taxing entity described in Subsection (5)(a) that receives revenue from the uniform statewide fee imposed by this section shall distribute the revenue in the same proportion in which revenue collected from the ad valorem property tax is distributed.
- (6) An appeal relating to the uniform statewide fee imposed on a motor home by this section shall be filed pursuant to Section 59-2-1005.

Amended by Chapter 432, 2018 General Session

59-2-406 Collection of uniform fees and other motor vehicle fees.

- (1)
 - (a) For the purposes of efficiency in the collection of the uniform fee required by this section, the commission shall enter into a contract for the collection of the uniform fees required under

Sections 59-2-405, 59-2-405.1, 59-2-405.2, and 59-2-405.3, and certain fees required by Title 41, Motor Vehicles.

- (b) The contract required by this section shall, at the county's option, provide for one of the following collection agreements:
 - (i) the collection by the commission of:
 - (A) the uniform fees required under Sections 59-2-405, 59-2-405.1, 59-2-405.2, and 59-2-405.3; and
 - (B) all fees listed in Subsection (1)(c); or
 - (ii) the collection by the county of:
 - (A) the uniform fees required under Sections 59-2-405, 59-2-405.1, 59-2-405.2, and 59-2-405.3; and
 - (B) all fees listed in Subsection (1)(c).
 - (c) For purposes of Subsections (1)(b)(i)(B) and (1)(b)(ii)(B), the fees that are subject to the contractual agreement required by this section are the following fees imposed by Title 41, Motor Vehicles:
 - (i) registration fees for vehicles, mobile homes, manufactured homes, boats, and off-highway vehicles, with the exception of fleet and proportional registration;
 - (ii) title fees for vehicles, mobile homes, manufactured homes, boats, and off-highway vehicles;
 - (iii) plate fees for vehicles;
 - (iv) permit fees; and
 - (v) impound fees.
 - (d) A county may change the election it makes pursuant to Subsection (1)(b) by providing written notice of the change to the commission at least 18 months before the change shall take effect.
- (2) The contract shall provide that the party contracting to perform services shall:
- (a) be responsible for the collection of:
 - (i) the uniform fees under Sections 59-2-405, 59-2-405.1, 59-2-405.2, and 59-2-405.3; and
 - (ii) any fees described in Subsection (1)(c) as agreed to in the contract;
 - (b) utilize the documents and forms, guidelines, practices, and procedures that meet the contract specifications;
 - (c) meet the performance standards and comply with applicable training requirements specified in the rules made under Subsection (8)(a); and
 - (d) be subject to a penalty of 1/2 the difference between the reimbursement fee specified under Subsection (3) and the reimbursement fee for fiscal year 1997-98 if performance is below the performance standards specified in the rules made under Subsection (8)(a).
- (3)
- (a) The commission shall recommend a reimbursement fee for collecting the fees as provided in Subsection (2)(a), except that the commission may not collect a reimbursement fee on a state-assessed commercial vehicle described in Subsection 59-2-405.1(2)(a)(ii).
 - (b) The reimbursement fee shall be based on two dollars per standard unit for the first 5,000 standard units in each county and one dollar per standard unit for all other standard units and shall be annually adjusted by the commission beginning July 1, 1999.
 - (c) The adjustment shall be equal to any increase in the Consumer Price Index for all urban consumers, prepared by the United States Bureau of Labor Statistics, during the preceding calendar year.
 - (d) The reimbursement fees under this Subsection (3) shall be appropriated by the Legislature.

- (4) All counties that elect to collect the uniform fees described in Subsection (1)(b)(ii)(A) and any other fees described in Subsection (1)(c) as provided by contract shall be subject to similar contractual terms.
- (5) The party performing the collection services by contract shall use appropriate automated systems software and equipment compatible with the system used by the other contracting party in order to ensure the integrity of the current motor vehicle data base and county tax systems, or successor data bases and systems.
- (6) If the county elects not to collect the uniform fees described in Subsection (1)(b)(ii)(A) and the fees described in Subsection (1)(c):
 - (a) the commission shall:
 - (i) collect the uniform fees described in Subsection (1)(b)(ii)(A) and the fees described in Subsection (1)(c) in each county or regional center as negotiated by the counties with the commission in accordance with the requirements of this section; and
 - (ii) provide information to the county in a format and media consistent with the county's requirements; and
 - (b) the county shall pay the commission a reimbursement fee as provided in Subsection (3).
- (7) This section shall not limit the authority given to the county in Section 59-2-1302.
- (8)
 - (a) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall make rules specifying the performance standards and applicable training requirements for all contracts required by this section.
 - (b) Beginning on July 1, 1998, each new contract entered into under this section shall be subject to the rules made under Subsection (8)(a).

Amended by Chapter 382, 2008 General Session

59-2-407 Administration of uniform fees.

- (1)
 - (a) Except as provided in Subsection 59-2-405(4) or 59-2-405.3(4), the uniform fee authorized in Sections 59-2-405, 59-2-405.3, and 72-10-110.5 shall be assessed at the same time and in the same manner as ad valorem personal property taxes under Chapter 2, Part 13, Collection of Taxes, except that in listing personal property subject to the uniform fee with real property as permitted by Section 59-2-1302, the assessor or, if this duty has been reassigned in an ordinance under Section 17-16-5.5, the treasurer shall list only the amount of the uniform fee due, and not the taxable value of the property subject to the uniform fee.
 - (b) Except as provided in Subsections 59-2-405.1(4), 59-2-405.2(5), and 59-2-405.3(4), the uniform fee imposed by Section 59-2-405.1, 59-2-405.2, or 59-2-405.3 shall be assessed at the time of:
 - (i) registration as defined in Section 41-1a-102; and
 - (ii) renewal of registration.
- (2) The remedies for nonpayment of the uniform fees authorized by Sections 59-2-405, 59-2-405.1, 59-2-405.2, 59-2-405.3, and 72-10-110.5 shall be the same as those provided in Chapter 2, Part 13, Collection of Taxes, for nonpayment of ad valorem personal property taxes.

Amended by Chapter 432, 2018 General Session

Amended by Chapter 436, 2018 General Session

Part 5 Farmland Assessment Act

59-2-501 Short title.

This part is known as the "Farmland Assessment Act."

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-502 Definitions.

As used in this part:

- (1) "Actively devoted to agricultural use" means that the land in agricultural use produces in excess of 50% of the average agricultural production per acre:
 - (a) as determined under Section 59-2-503; and
 - (b) for:
 - (i) the given type of land; and
 - (ii) the given county or area.
- (2) "Conservation easement rollback tax" means the tax imposed under Section 59-2-506.5.
- (3) "Identical legal ownership" means legal ownership held by:
 - (a) identical legal parties; or
 - (b) identical legal entities.
- (4) "Land in agricultural use" means:
 - (a) land devoted to the raising of useful plants and animals with a reasonable expectation of profit, including:
 - (i) forages and sod crops;
 - (ii) grains and feed crops;
 - (iii) livestock as defined in Section 59-2-102;
 - (iv) trees and fruits; or
 - (v) vegetables, nursery, floral, and ornamental stock; or
 - (b) land devoted to and meeting the requirements and qualifications for payments or other compensation under a crop-land retirement program with an agency of the state or federal government.
- (5) "Other eligible acreage" means land that is:
 - (a) five or more contiguous acres;
 - (b) eligible for assessment under this part; and
 - (c)
 - (i) located in the same county as land described in Subsection 59-2-503(1)(a); or
 - (ii) contiguous across county lines with land described in Subsection 59-2-503(1)(a) as provided in Section 59-2-512.
- (6) "Platted" means land in which:
 - (a) parcels of ground are laid out and mapped by their boundaries, course, and extent; and
 - (b) the plat has been approved as provided in Section 10-9a-604 or 17-27a-604.
- (7) "Rollback tax" means the tax imposed under Section 59-2-506.
- (8) "Withdrawn from this part" means that land that has been assessed under this part is no longer assessed under this part or eligible for assessment under this part for any reason including that:
 - (a) an owner voluntarily requests that the land be withdrawn from this part;
 - (b) the land is no longer actively devoted to agricultural use;
 - (c)

- (i) the land has a change in ownership; and
- (ii)
 - (A) the new owner fails to apply for assessment under this part as required by Section 59-2-509; or
 - (B)
 - (I) an owner applies for assessment under this part as required by Section 59-2-509; and
 - (II) the land does not meet the requirements of this part to be assessed under this part;
- (d)
 - (i) the legal description of the land changes; and
 - (ii)
 - (A) an owner fails to apply for assessment under this part as required by Section 59-2-509; or
 - (B)
 - (I) an owner applies for assessment under this part as required by Section 59-2-509; and
 - (II) the land does not meet the requirements of this part to be assessed under this part;
- (e) if required by the county assessor, the owner of the land:
 - (i) fails to file a new application as provided in Subsection 59-2-508(5); or
 - (ii) fails to file a signed statement as provided in Subsection 59-2-508(5); or
- (f) except as provided in Section 59-2-503, the land fails to meet a requirement of Section 59-2-503.

Amended by Chapter 319, 2017 General Session

59-2-503 Qualifications for agricultural use assessment.

- (1) For general property tax purposes, land may be assessed on the basis of the value that the land has for agricultural use if the land:
 - (a) is not less than five contiguous acres in area, except that land may be assessed on the basis of the value that the land has for agricultural use:
 - (i) if:
 - (A) the land is devoted to agricultural use in conjunction with other eligible acreage; and
 - (B) the land and the other eligible acreage described in Subsection (1)(a)(i)(A) have identical legal ownership; or
 - (ii) as provided under Subsection (4); and
 - (b) except as provided in Subsection (5) or (6):
 - (i) is actively devoted to agricultural use; and
 - (ii) has been actively devoted to agricultural use for at least two successive years immediately preceding the tax year for which the land is being assessed under this part.
- (2) In determining whether land is actively devoted to agricultural use, production per acre for a given county or area and a given type of land shall be determined by using the first applicable of the following:
 - (a) production levels reported in the current publication of the Utah Agricultural Statistics;
 - (b) current crop budgets developed and published by Utah State University; and
 - (c) other acceptable standards of agricultural production designated by the commission by rule adopted in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (3) Land may be assessed on the basis of the land's agricultural value if the land:
 - (a) is subject to the privilege tax imposed by Section 59-4-101;
 - (b) is owned by the state or any of the state's political subdivisions; and
 - (c) meets the requirements of Subsection (1).

- (4) Notwithstanding Subsection (1)(a), the commission or a county board of equalization may grant a waiver of the acreage limitation for land upon:
 - (a) appeal by the owner; and
 - (b) submission of proof that:
 - (i) 80% or more of the owner's, purchaser's, or lessee's income is derived from agricultural products produced on the property in question; or
 - (ii)
 - (A) the failure to meet the acreage requirement arose solely as a result of an acquisition by a governmental entity by:
 - (I) eminent domain; or
 - (II) the threat or imminence of an eminent domain proceeding;
 - (B) the land is actively devoted to agricultural use; and
 - (C) no change occurs in the ownership of the land.
- (5)
 - (a) The commission or a county board of equalization may grant a waiver of the requirement that the land is actively devoted to agricultural use for the tax year for which the land is being assessed under this part upon:
 - (i) appeal by the owner; and
 - (ii) submission of proof that:
 - (A) the land was assessed on the basis of agricultural use for at least two years immediately preceding that tax year; and
 - (B) the failure to meet the agricultural production requirements for that tax year was due to no fault or act of the owner, purchaser, or lessee.
 - (b) As used in Subsection (5)(a), "fault" does not include:
 - (i) intentional planting of crops or trees which, because of the maturation period, do not give the owner, purchaser, or lessee a reasonable opportunity to satisfy the production levels required for land actively devoted to agricultural use; or
 - (ii) implementation of a bona fide range improvement program, crop rotation program, or other similar accepted cultural practices which do not give the owner, purchaser, or lessee a reasonable opportunity to satisfy the production levels required for land actively devoted to agricultural use.
- (6) Land that otherwise qualifies for assessment under this part qualifies for assessment under this part in the first year the land resumes being actively devoted to agricultural use if:
 - (a) the land becomes ineligible for assessment under this part only as a result of a split estate mineral rights owner exercising the right to extract a mineral; and
 - (b) the land qualified for assessment under this part in the year immediately preceding the year the land became ineligible for assessment under this part only as a result of a split estate mineral rights owner exercising the right to extract a mineral.
- (7) Land that otherwise qualifies under Subsection (1) to be assessed on the basis of the value that the land has for agricultural use does not lose that qualification by becoming subject to a forest stewardship plan developed under Section 65A-8a-106 under which the land is subject to a temporary period of limited use or nonuse.

Amended by Chapter 322, 2013 General Session

59-2-504 Exclusions from designation as agricultural use -- Exception.

- (1) Except as provided in Subsection (2), land may not be assessed under this part if the land is:

- (a) part of a platted subdivision or planned unit development, with restrictions prohibiting its use for agricultural purposes with surface improvements in place, whether within or without a city; or
 - (b) platted with surface improvements in place that are not an integral part of agricultural use.
- (2)
- (a) If land has been platted with surface improvements in place, the land has been withdrawn from this part, and the owner is not able to transfer title to the platted property, or continue development of the platted property due to economic circumstances, or some other reasonable cause, the owner may petition the county assessor for reinstatement under this part for assessment purposes as land in agricultural use without vacating the subdivision plat.
 - (b) The county assessor may grant the petition for reinstatement described in Subsection (2)(a) if the land is actively devoted to agricultural use.
- (3) For purposes of this section:
- (a) "platted with surface improvements in place" means that:
 - (i) land is platted; and
 - (ii) all surface improvements necessary for the land to be sold as a lot or a unit are in place:
 - (A) regardless of whether or not it is the owner of the land who puts the surface improvements in place; and
 - (B) as determined by the:
 - (I) county legislative body if the land is located in an unincorporated area of the county;
 - (II) city legislative body if the land is located in a city; or
 - (III) town legislative body if the land is located in a town; and
 - (b) "surface improvement" means:
 - (i) a curb;
 - (ii) a gutter; or
 - (iii) pavement.

Amended by Chapter 208, 2003 General Session

59-2-505 Indicia of value for agricultural use assessment -- Inclusion of fair market value on certain property tax notices.

- (1)
- (a) The county assessor shall consider only those indicia of value that the land has for agricultural use as determined by the commission when assessing land:
 - (i) that meets the requirements of Section 59-2-503 to be assessed under this part; and
 - (ii) for which the owner has:
 - (A) made a timely application in accordance with Section 59-2-508 for assessment under this part for the tax year for which the land is being assessed; and
 - (B) obtained approval of the application described in Subsection (1)(a)(ii)(A) from the county assessor.
 - (b) If land that becomes subject to a conservation easement created in accordance with Title 57, Chapter 18, Land Conservation Easement Act, meets the requirements of Subsection (1)(a) for assessment under this part, the county assessor shall consider only those indicia of value that the land has for agricultural use in accordance with Subsection (1)(a) when assessing the land.
- (2) In addition to the value determined in accordance with Subsection (1), the fair market value assessment shall be included on the notices described in:
- (a) Section 59-2-919.1; and

(b) Section 59-2-1317.

(3) The county board of equalization shall review the agricultural use value and fair market value assessments each year as provided under Section 59-2-1001.

Amended by Chapter 231, 2008 General Session

Amended by Chapter 301, 2008 General Session

59-2-506 Rollback tax -- Penalty -- Computation of tax -- Procedure -- Lien -- Interest -- Notice -- Collection -- Distribution.

(1) Except as provided in this section, Section 59-2-506.5, or Section 59-2-511, if land is withdrawn from this part, the land is subject to a rollback tax imposed in accordance with this section.

(2)

(a) An owner shall notify the county assessor that land is withdrawn from this part within 120 days after the day on which the land is withdrawn from this part.

(b) An owner that fails to notify the county assessor under Subsection (2)(a) that land is withdrawn from this part is subject to a penalty equal to the greater of:

(i) \$10; or

(ii) 2% of the rollback tax due for the last year of the rollback period.

(3)

(a) The county assessor shall determine the amount of the rollback tax by computing the difference for the rollback period described in Subsection (3)(b) between:

(i) the tax paid while the land was assessed under this part; and

(ii) the tax that would have been paid had the property not been assessed under this part.

(b) For purposes of this section, the rollback period is a time period that:

(i) begins on the later of:

(A) the date the land is first assessed under this part; or

(B) five years preceding the day on which the county assessor mails the notice required by Subsection (5); and

(ii) ends the day on which the county assessor mails the notice required by Subsection (5).

(4)

(a) The county treasurer shall:

(i) collect the rollback tax; and

(ii) after the rollback tax is paid, certify to the county recorder that the rollback tax lien on the property has been satisfied by:

(A) preparing a document that certifies that the rollback tax lien on the property has been satisfied; and

(B) providing the document described in Subsection (4)(a)(ii)(A) to the county recorder for recordation.

(b) The county treasurer shall pay the rollback tax collected under this section:

(i) into the county treasury; and

(ii) to the various taxing entities pro rata in accordance with the property tax levies for the current year.

(5)

(a) The county assessor shall mail to an owner of the land that is subject to a rollback tax a notice that:

(i) the land is withdrawn from this part;

(ii) the land is subject to a rollback tax under this section; and

- (iii) the rollback tax is delinquent if the owner of the land does not pay the tax within 30 days after the day on which the county assessor mails the notice described in this Subsection (5)(a).
- (b)
 - (i) The rollback tax is due and payable on the day the county assessor mails the notice required by Subsection (5)(a).
 - (ii) Subject to Subsection (7), the rollback tax is delinquent if an owner of the land that is withdrawn from this part does not pay the rollback tax within 30 days after the day on which the county assessor mails the notice required by Subsection (5)(a).
- (6)
 - (a) Subject to Subsection (6)(b), the following are a lien on the land assessed under this part:
 - (i) the rollback tax; and
 - (ii) interest imposed in accordance with Subsection (7).
 - (b) The lien described in Subsection (6)(a) shall:
 - (i) arise upon the imposition of the rollback tax under this section;
 - (ii) end on the day on which the rollback tax and interest imposed in accordance with Subsection (7) are paid in full; and
 - (iii) relate back to the first day of the rollback period described in Subsection (3)(b).
- (7)
 - (a) A delinquent rollback tax under this section shall accrue interest:
 - (i) from the date of delinquency until paid; and
 - (ii) at the interest rate established under Section 59-2-1331 and in effect on January 1 of the year in which the delinquency occurs.
 - (b) The county treasurer shall include in the notice required by Section 59-2-1317 a rollback tax that is delinquent on September 1 of any year and interest calculated on that delinquent amount through November 30 of the year in which the county treasurer provides the notice under Section 59-2-1317.
- (8)
 - (a) Land that becomes ineligible for assessment under this part only as a result of an amendment to this part is not subject to the rollback tax if the owner of the land notifies the county assessor, in accordance with Subsection (2), that the land is withdrawn from this part.
 - (b) Land described in Subsection (8)(a) that is withdrawn from this part as a result of an event other than an amendment to this part, whether voluntary or involuntary, is subject to the rollback tax.
- (9) Except as provided in Section 59-2-511, land that becomes exempt from taxation under Utah Constitution, Article XIII, Section 3, is not subject to the rollback tax if the land meets the requirements of Section 59-2-503 to be assessed under this part.
- (10) Land that becomes ineligible for assessment under this part only as a result of a split estate mineral rights owner exercising the right to extract a mineral is not subject to the rollback tax:
 - (a)
 - (i) for the portion of the land required by a split estate mineral rights owner to extract a mineral if, after the split estate mineral rights owner exercises the right to extract a mineral, the portion of the property that remains in agricultural production still meets the acreage requirements of Section 59-2-503 for assessment under this part; or
 - (ii) for the entire acreage that would otherwise qualify for assessment under this part if, after the split estate mineral rights owner exercises the right to extract a mineral, the entire acreage that would otherwise qualify for assessment under this part no longer meets the acreage

- requirements of Section 59-2-503 for assessment under this part only due to the extraction of the mineral by the split estate mineral rights owner; and
- (b) for the period of time that the property described in Subsection (10)(a) is ineligible for assessment under this part due to the extraction of a mineral by the split estate mineral rights owner.

Amended by Chapter 319, 2017 General Session

59-2-506.5 Conservation easement rollback tax -- One-time in lieu fee payment -- Computation -- Lien -- Interest -- Notice -- Procedure -- Collection -- Distribution.

- (1)
- (a) Notwithstanding Section 59-2-506 and subject to the requirements of this section, land is not subject to the rollback tax under Section 59-2-506, if:
- (i) the land becomes subject to a conservation easement created in accordance with Title 57, Chapter 18, Land Conservation Easement Act;
 - (ii) the creation of the conservation easement described in Subsection (1)(a)(i) is considered to be a qualified conservation contribution for federal purposes under Section 170(h), Internal Revenue Code;
 - (iii) the land was assessed under this part in the tax year preceding the tax year that the land does not meet the requirements of Section 59-2-503;
 - (iv) after the creation of the conservation easement described in Subsection (1)(a)(i), the land does not meet the requirements of Section 59-2-503; and
 - (v) an owner of the land notifies the county assessor as provided in Subsection (1)(b).
- (b) An owner of land described in Subsection (1)(a) shall notify the county assessor that the land meets the requirements of Subsection (1)(a) within 30 days after the day on which the land does not meet the requirements of Section 59-2-503.
- (2)
- (a) Except as provided in Subsection (4), if a conservation easement is terminated in accordance with Section 57-18-5:
- (i) the land described in Subsection (1) is subject to a conservation easement rollback tax imposed in accordance with this section; or
 - (ii) if the land described in Subsection (1) is owned by a governmental entity as defined in Section 59-2-511, the land is subject to a one-time in lieu fee payment that is:
 - (A) in an amount equal to the conservation easement rollback tax imposed in accordance with this section; and
 - (B) except as provided in Subsection (2)(b), paid, collected, and distributed in the same manner as the conservation easement rollback tax imposed in accordance with this section.
- (b) Notwithstanding Subsection (2)(a)(ii)(B), a one-time in lieu fee payment under Subsection (2)(a)(ii) is not a lien on the land described in Subsection (2)(a)(ii).
- (c)
- (i) The conservation easement rollback tax is an amount equal to 20 times the property tax imposed on the land for each year for the rollback period described in Subsection (2)(c)(ii).
 - (ii) For purposes of Subsection (2)(c)(i), the rollback period is a time period that:
 - (A) begins on the later of:
 - (I) the date the land became subject to a conservation easement; or
 - (II) five years preceding the day on which the county assessor mails the notice required by Subsection (3)(a); and

- (B) ends the day on which the county assessor mails the notice required by Subsection (3)(a).
 - (d) An owner shall notify the county assessor that a conservation easement on land described in Subsection (1) has been terminated in accordance with Section 57-18-5 within 180 days after the day on which the conservation easement is terminated.
- (3)
- (a) If land is subject to a conservation easement rollback tax under Subsection (2), the county assessor shall mail to an owner of the land a notice that:
 - (i) the land is subject to a conservation easement rollback tax under this section; and
 - (ii) the conservation easement rollback tax is delinquent if the owner of the land does not pay the tax within 30 days after the day on which the county assessor mails the notice.
 - (b) The conservation easement rollback tax is:
 - (i) due and payable on the day the county assessor mails the notice required by Subsection (3)(a);
 - (ii) delinquent if an owner of the land that is subject to the conservation easement rollback tax does not pay the conservation easement rollback tax within 30 days after the day on which the county assessor mails the notice required by Subsection (3)(a); and
 - (iii) subject to the same:
 - (A) interest provisions of Subsection 59-2-506(7) that apply to the rollback tax; and
 - (B) notice requirements of Subsection 59-2-506(7) that apply to the rollback tax.
 - (c)
 - (i) Except as provided in Subsection (3)(c)(ii), the conservation easement rollback tax shall be paid, collected, subject to a lien, and distributed in a manner consistent with this section and Section 59-2-506.
 - (ii) Notwithstanding Subsection (3)(c)(i), a lien under Subsection (3)(c)(i) relates back to the day on which the conservation easement was terminated.
- (4)
- (a) Notwithstanding Subsection (2), land described in Subsection (2) is not subject to the conservation easement rollback tax or the one-time in lieu fee payment required by Subsection (2) if after the conservation easement is terminated in accordance with Section 57-18-5:
 - (i) an owner of the land applies for assessment of the land as land in agricultural use under this part within 30 days after the day on which the conservation easement is terminated; and
 - (ii) the application for assessment of the land described in Subsection (4)(a)(i) is approved within two years after the day on which the application was filed.
 - (b) Notwithstanding Subsection (4)(a), if the land described in Subsection (4)(a)(i) does not receive approval for assessment as land in agricultural use under this part within two years after the day on which the application was filed under Subsection (4)(a), an owner of the land shall:
 - (i) within 30 days after the day on which the two-year period expires, notify the county assessor that the two-year period expired; and
 - (ii) pay the conservation easement rollback tax or the one-time in lieu fee payment required by Subsection (2) as provided in this section.
- (5) Land subject to a conservation easement created in accordance with Title 57, Chapter 18, Land Conservation Easement Act, is not subject to a conservation easement rollback tax or a one-time in lieu fee payment if the land is assessed under this part in accordance with Section 59-2-505.

Amended by Chapter 208, 2003 General Session

59-2-507 Land included as agricultural -- Site of farmhouse excluded -- Taxation of structures and site of farmhouse.

- (1)
 - (a) Land under barns, sheds, silos, cribs, greenhouses and like structures, lakes, dams, ponds, streams, and irrigation ditches and like facilities is included in determining the total area of land actively devoted to agricultural use.
 - (b) Land that is under a farmhouse and land used in connection with a farmhouse is excluded from the determination described in Subsection (1)(a).
- (2) The following shall be valued, assessed, and taxed using the same standards, methods, and procedures that apply to other taxable structures and other land in the county:
 - (a) a structure, except as provided in Subsection (3), that is located on land in agricultural use;
 - (b) a farmhouse and the land on which the farmhouse is located; and
 - (c) land used in connection with a farmhouse.
- (3) A high tunnel, as defined in Section 10-9a-525, is exempt from assessment for taxation purposes.

Amended by Chapter 129, 2015 General Session

59-2-508 Application -- Signed statement -- Consent to creation of a lien -- Consent to audit and review -- Notice.

- (1) If an owner of land eligible for assessment under this part wants the land to be assessed under this part, the owner shall submit an application to the county assessor of the county in which the land is located.
- (2) An application required by Subsection (1) shall:
 - (a) be on a form:
 - (i) approved by the commission; and
 - (ii) provided to an owner:
 - (A) by the county assessor; and
 - (B) at the request of an owner;
 - (b) provide for the reporting of information related to this part;
 - (c) be submitted by:
 - (i) May 1 of the tax year in which assessment under Subsection (1) is requested if the land was not assessed under this part in the year before the application is submitted; or
 - (ii) by the date otherwise required by this part for land that prior to the application being submitted has been assessed under this part;
 - (d) be signed by all of the owners of the land that under the application would be assessed under this part;
 - (e) be accompanied by the prescribed fees made payable to the county recorder;
 - (f) include a certification by an owner that the facts set forth in the application or signed statement are true;
 - (g) include a statement that the application constitutes consent by the owners of the land to the creation of a lien upon the land as provided in this part; and
 - (h) be recorded by the county recorder.
- (3) The application described in Subsection (2) constitutes consent by the owners of the land to the creation of a lien upon the land as provided in this part.
- (4)

- (a) If the county determines that an application that was timely filed is incomplete, the county shall:
 - (i) notify the owner of the incomplete application; and
 - (ii) allow the owner to complete the application within 30 days from the day on which the county provides notice to the owner.
 - (b) An application that has not been completed within 30 days of the day of the notice described in Subsection (4)(a) shall be considered denied.
- (5)
- (a) Once the application described in Subsection (1) has been approved, the county may:
 - (i) require, by written request of the county assessor, the owner to submit a new application or a signed statement that verifies that the land qualifies for assessment under this part; or
 - (ii) except as provided in Subsection (5)(b), require no additional signed statement or application for assessment under this part.
 - (b) A county shall require that an owner provide notice if land is withdrawn from this part:
 - (i) as provided in Section 59-2-506; or
 - (ii) for land that is subject to a conservation easement created in accordance with Section 59-2-506.5, as provided in Section 59-2-506.5.
 - (c) An owner shall submit an application or signed statement required under Subsection (5) (a) by the date specified in the written request of the county assessor for the application or signed statement.
- (6) A certification under Subsection (2)(f) is considered as if made under oath and subject to the same penalties as provided by law for perjury.
- (7)
- (a) All owners applying for participation under this part and all purchasers or lessees signing statements under Subsection (8) are considered to have given their consent to field audit and review by:
 - (i) the commission;
 - (ii) the county assessor; or
 - (iii) the commission and the county assessor.
 - (b) The consent described in Subsection (7)(a) is a condition to the acceptance of any application or signed statement.
- (8) Any owner of land eligible for assessment under this part, because a purchaser or lessee actively devotes the land to agricultural use as required by Section 59-2-503, may qualify the land for assessment under this part by submitting, with the application described in Subsection (2), a signed statement from that purchaser or lessee certifying those facts that would be necessary to meet the requirements of Section 59-2-503 for assessment under this part.

Amended by Chapter 319, 2017 General Session

59-2-509 Change of ownership or legal description.

- (1) Subject to the other provisions of this section, land assessed under this part may continue to be assessed under this part if the land continues to comply with the requirements of this part, regardless of whether the land continues to have:
 - (a) the same owner; or
 - (b) legal description.
- (2) Notwithstanding Subsection (1), land described in Subsection (1) is subject to the rollback tax as provided in Section 59-2-506 if the land is withdrawn from this part.
- (3) Notwithstanding Subsection (1), land is withdrawn from this part if:

- (a) there is a change in:
 - (i) the ownership of the land; or
 - (ii) the legal description of the land; and
 - (b) after a change described in Subsection (3)(a):
 - (i) the land does not meet the requirements of Section 59-2-503; or
 - (ii) an owner of the land fails to submit a new application for assessment as provided in Section 59-2-508.
- (4) An application required by this section shall be submitted within 120 days after the day on which there is a change described in Subsection (3)(a).

Amended by Chapter 141, 2002 General Session

59-2-510 Separation of land.

Separation of a part of the land which is being valued, assessed, and taxed under this part, either by conveyance or other action of the owner of the land, for a use other than agricultural, subjects the land which is separated to liability for the applicable rollback tax, but does not impair the continuance of agricultural use valuation, assessment, and taxation for the remaining land if it continues to meet the requirements of this part.

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-511 Acquisition of land by governmental entity -- Requirements -- Rollback tax -- One-time in lieu fee payment -- Passage of title.

- (1) For purposes of this section, "governmental entity" means:
- (a) the United States;
 - (b) the state;
 - (c) a political subdivision of the state, including:
 - (i) a county;
 - (ii) a city;
 - (iii) a town;
 - (iv) a school district;
 - (v) a local district; or
 - (vi) a special service district; or
 - (d) an entity created by the state or the United States, including:
 - (i) an agency;
 - (ii) a board;
 - (iii) a bureau;
 - (iv) a commission;
 - (v) a committee;
 - (vi) a department;
 - (vii) a division;
 - (viii) an institution;
 - (ix) an instrumentality; or
 - (x) an office.
- (2)
- (a) Except as provided in Subsections (3) and (4), land acquired by a governmental entity is subject to the rollback tax imposed by this part if:
 - (i) prior to the governmental entity acquiring the land, the land is assessed under this part; and

- (ii) after the governmental entity acquires the land, the land does not meet the requirements of Section 59-2-503 for assessment under this part.
- (b) A person dedicating a public right-of-way to a governmental entity shall pay the rollback tax imposed by this part if:
 - (i) a portion of the public right-of-way is located within a subdivision as defined in Section 10-9a-103; or
 - (ii) in exchange for the dedication, the person dedicating the public right-of-way receives:
 - (A) money; or
 - (B) other consideration.
- (3)
 - (a) Except as provided in Subsection (4), land acquired by a governmental entity is not subject to the rollback tax imposed by this part, but is subject to a one-time in lieu fee payment as provided in Subsection (3)(b), if:
 - (i) the governmental entity acquires the land by eminent domain;
 - (ii)
 - (A) the land is under the threat or imminence of eminent domain proceedings; and
 - (B) the governmental entity provides written notice of the proceedings to the owner; or
 - (iii) the land is donated to the governmental entity.
 - (b)
 - (i) If a governmental entity acquires land under Subsection (3)(a)(iii), the governmental entity shall make a one-time in lieu fee payment:
 - (A) to the county treasurer of the county in which the land is located; and
 - (B) in an amount equal to the amount of rollback tax calculated under Section 59-2-506.
 - (ii) If a governmental entity acquires land under Subsection (3)(a)(i) or (3)(a)(ii), the governmental entity shall make a one-time in lieu fee payment:
 - (A) to the county treasurer of the county in which the land is located; and
 - (B)
 - (I) if the land remaining after the acquisition by the governmental entity meets the requirements of Section 59-2-503, in an amount equal to the rollback tax under Section 59-2-506 on the land acquired by the governmental entity; or
 - (II) if the land remaining after the acquisition by the governmental entity is less than five acres, in an amount equal to the rollback tax under Section 59-2-506 on the land acquired by the governmental entity and the land remaining after the acquisition by the governmental entity.
 - (iii) For purposes of Subsection (3)(b)(ii), "land remaining after the acquisition by the governmental entity" includes other eligible acreage that is used in conjunction with the land remaining after the acquisition by the governmental entity.
 - (c) A county receiving an in lieu fee payment under Subsection (3)(b) shall distribute the revenues generated by the payment:
 - (i) to the taxing entities in which the land is located; and
 - (ii) in the same proportion as the revenue from real property taxes is distributed.
- (4) Except as provided in Section 59-2-506.5, if land acquired by a governmental entity is made subject to a conservation easement in accordance with Section 59-2-506.5:
 - (a) the land is not subject to the rollback tax imposed by this part; and
 - (b) the governmental entity acquiring the land is not required to make an in lieu fee payment under Subsection (3)(b).
- (5) If a governmental entity acquires land subject to assessment under this part, title to the land may not pass to the governmental entity until the following are paid to the county treasurer:

- (a) any tax due under this part;
- (b) any one-time in lieu fee payment due under this part; and
- (c) any interest due under this part.

Amended by Chapter 329, 2007 General Session

59-2-512 Land located in more than one county.

- (1) If contiguous land in agricultural use in one ownership is located in more than one county, compliance with this part:
 - (a) shall be determined on the basis of the total area and production of the contiguous land; and
 - (b) is not determined on the basis of the area or production of land that is located in one particular county.
- (2) If land in agricultural use in one ownership is located in more than one county but the land is not contiguous across county lines, compliance with the requirements of this part shall be determined on the basis of the total area and production of the land in each county.

Amended by Chapter 141, 2002 General Session

59-2-513 Tax list and duplicate.

The factual details to be shown on the assessor's tax list and duplicate with respect to land which is being valued, assessed, and taxed under this part are the same as those set forth by the assessor with respect to other taxable property in the county.

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-514 State Farmland Evaluation Advisory Committee -- Membership -- Duties.

- (1) There is created a State Farmland Evaluation Advisory Committee consisting of five members appointed as follows:
 - (a) one member appointed by the commission who shall be chairman of the committee;
 - (b) one member appointed by the president of Utah State University;
 - (c) one member appointed by the state Department of Agriculture and Food;
 - (d) one member appointed by the state County Assessors' Association; and
 - (e) one member actively engaged in farming or ranching appointed by the other members of the committee.
- (2) The committee shall meet at the call of the chairman to review the several classifications of land in agricultural use in the various areas of the state and recommend a range of values for each of the classifications based upon productive capabilities of the land when devoted to agricultural uses. The recommendations shall be submitted to the commission prior to October 2 of each year.

Amended by Chapter 82, 1997 General Session

59-2-515 Rules prescribed by commission.

The commission may promulgate rules and prescribe forms necessary to effectuate the purposes of this part.

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-516 Appeal to the county board of equalization.

Notwithstanding Section 59-2-1004 or 63G-4-301, the owner of land may appeal the determination or denial of a county assessor to the county board of equalization within 45 days after the day on which:

- (1) the county assessor makes a determination under this part; or
- (2) the county assessor's failure to make a determination results in the owner's request being considered denied under this part.

Enacted by Chapter 319, 2017 General Session

Part 7
Appraisers and Appraisals

59-2-701 Appraisal by certified or licensed appraisers -- Appraiser trainees -- Certification of elected county assessors -- Commission may prescribe additional requirements for appraisers -- Rulemaking authority -- County assessor to ensure compliance.

- (1)
 - (a) Except as provided in Subsection (1)(b), a person performing an appraisal for purposes of establishing fair market value of real estate or real property for the assessment roll shall be the holder of an appraiser's certificate or license issued by the Division of Real Estate under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act.
 - (b) Notwithstanding Section 61-2g-301, an uncertified or unlicensed appraiser trainee who is registered under Section 61-2g-302 may appraise property under the direction of a holder of an appraiser's certificate or license issued by the Division of Real Estate under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act.
- (2) The limitations on appraisal authority under Subsections 61-2g-311(1) and (2) and Section 61-2g-312 do not apply to a person performing an appraisal for purposes of establishing fair market value for the assessment roll.
- (3) The commission may prescribe additional requirements for any person performing an appraisal for purposes of establishing fair market value for the assessment roll.
- (4) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules to establish qualifications for personal property appraisers exempt from licensure under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act.
- (5) In accordance with Section 17-17-1, a county assessor shall ensure that the assessor's office is in compliance with this section and any additional rules or requirements for property appraisers established by the commission.

Amended by Chapter 70, 2012 General Session

59-2-702 Education and training of appraisers -- Continuing education for appraisers and county assessors.

- (1) The commission shall conduct, at its own expense, a program of education and training of appraisal personnel preparatory to the examination of applicants for appraisers' and assessors' certification or licensure required by Section 59-2-701.
- (2) To ensure that the assessment of property will be performed in a professional manner by competent personnel, meeting specified professional qualifications, the commission shall

conduct a continuing program of in-service education and training for county assessors and property appraisers in the principles and practices of assessment and appraisal of property. For this purpose the commission may cooperate with educational institutions, local, regional, state, or national assessors' organizations, and with other appropriate professional organizations. The commission may reimburse the participation expenses incurred by assessors and other employees of the state or its subdivisions whose attendance at in-service training programs is approved by the commission.

- (3) The commission shall ensure that any training or continuing education required under this section complies with Title 63G, Chapter 22, State Training and Certification Requirements.

Amended by Chapter 200, 2018 General Session

59-2-703 Commission to assist county assessors -- Appraisers provided upon request -- Costs of services -- Contingency fee arrangements prohibited.

- (1) The commission shall, upon request and pursuant to mutual agreement, provide county assessors with technical assistance and appraisal aid. It shall provide certified or licensed appraisers who, upon request of the county assessor and pursuant to mutual agreement, shall perform appraisals of property and other technical services as needed by the county assessor. The costs of these services shall be computed by the commission upon the basis of the number of days of services rendered. Each county shall pay to the commission 50% of the cost of the services which they receive.

- (2)
 - (a) Both the commission and counties may contract with a private firm or an individual to conduct appraisals.
 - (b) Notwithstanding Title 63G, Chapter 2, Government Records Access and Management Act, the commission and counties may disclose the name of the taxpayer and the taxpayer's address to the contract appraiser. A private appraiser is subject to the confidentiality requirements and penalty provisions provided in Title 63G, Chapter 2, Part 8, Remedies.
 - (c) Neither the commission nor a county may contract with a private firm or an individual under a contingency fee arrangement to assess property or prosecute or defend an appeal. An appraisal that has been prepared on a contingency fee basis may not be allowed in any proceeding before a county board of equalization or the commission.

Amended by Chapter 382, 2008 General Session

59-2-704 Assessment studies -- Sharing of data -- Factoring assessment rates -- Corrective action.

- (1) Each year, to assist in the evaluation of appraisal performance of taxable real property, the commission shall conduct and publish studies to determine the relationship between the market value shown on the assessment roll and the market value of real property in each county. The studies shall include measurements of uniformity within counties and use statistical methods established by the commission. County assessors may provide sales information to the commission for purposes of the studies. The commission shall make the sales and appraisal information related to the studies available to the assessors upon request.
- (2) The commission shall, each year, order each county to adjust or factor its assessment rates using the most current studies so that the assessment rate in each county is in accordance with that prescribed in Section 59-2-103. The adjustment or factoring may include an entire county,

geographical areas within a county, and separate classes of properties. Where significant value deviations occur, the commission shall also order corrective action.

- (3) If the commission determines that sales data in any county is insufficient to perform the studies required under Subsection (1), the commission may conduct appraisals of property within that county.
- (4) If a county fails to implement factoring or corrective action ordered under Subsection (2), the commission shall:
 - (a) implement the factoring or corrective action; and
 - (b) charge 100% of the reasonable implementation costs to that county.
- (5) If a county disputes the factoring or corrective action ordered under Subsection (2), the matter may be mediated by the Multicounty Appraisal Trust.
- (6) The commission may change the factor for any county which, after a hearing before the commission, establishes that the factor should properly be set at a different level for that county. The commission shall establish the method, procedure, and timetable for the hearings authorized under this section, including access to information to ensure a fair hearing. The commission may establish rules to implement this section.

Amended by Chapter 9, 2001 General Session

59-2-704.5 Commission to adopt rules -- Legislative review.

- (1) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, and after receiving the advice of the Utah Assessors Association, the commission shall by rule adopt standards for determining acceptable assessment levels and valuation deviations within each county. The standards shall be used for determining whether factoring or corrective action is required under Subsection 59-2-704(2).
- (2) As part of its review of the standards for determining acceptable assessment levels and valuation deviations within each county, the commission shall consider any relevant standards promulgated by the International Association of Assessing Officers.
- (3) By October 1, 1998, and every five years thereafter, the Revenue and Taxation Interim Committee shall review the commission's standards and determine whether the standards should be modified.

Amended by Chapter 382, 2008 General Session

59-2-705 Personal property audits -- Records confidential -- Cost.

- (1) The commission shall provide the services of qualified personal property appraisers for the purpose of auditing taxable personal property accounts in each county. The results of the audits shall be reported to the assessor of the county. The reports shall constitute the confidential records of the commission and the assessor's office but the commission or the assessor may publish statistical information based upon the audits. The accounts to be audited shall be determined by the commission and the county assessor.
- (2) The costs of all personal property audits made pursuant to Subsection (1) shall be computed by the commission upon the basis of the number of days of services rendered, and 70% of the cost shall be borne by the commission and 30% by the county. To assist the counties in budgeting for these services, the commission shall submit to each county assessor not later than May 1 of each year an estimate of the costs of the audits for the following fiscal year.

Amended by Chapter 3, 1988 General Session

Part 8 Apportionment

59-2-801 Apportionment of property assessed by commission.

- (1) As used in this section:
- (a)
 - (i) Except as provided in Subsection (1)(a)(ii), "designated tax area" means a tax area created by the overlapping boundaries of only the following taxing entities:
 - (A) a county; and
 - (B) a school district.
 - (ii) "Designated tax area" includes a tax area created by the overlapping boundaries of the taxing entities described in Subsection (1)(a)(i); and:
 - (A) a city or town if the boundaries of the school district under Subsection (1)(a)(i) and the boundaries of the city or town are identical; or
 - (B) a special service district if the boundaries of the school district under Subsection (1)(a)(i) are located entirely within the special service district.
 - (b) "Ground hours" means the total number of hours during the calendar year immediately preceding the January 1 described in Section 59-2-103 that aircraft owned or operated by the following are on the ground:
 - (i) an air charter service;
 - (ii) an air contract service; or
 - (iii) an airline.
- (2) Before May 25 of each year, the commission shall apportion to each tax area the total assessment of all of the property the commission assesses as provided in Subsections (2)(a) through (f).
- (a)
 - (i) The commission shall apportion the assessments of the property described in Subsection (2)(a)(ii):
 - (A) to each tax area through which the public utility or company described in Subsection (2)(a)(ii) operates; and
 - (B) in proportion to the property's value in each tax area.
 - (ii) Subsection (2)(a)(i) applies to property owned by:
 - (A) a public utility, except for the rolling stock of a public utility;
 - (B) a pipeline company;
 - (C) a power company;
 - (D) a canal company; or
 - (E) an irrigation company.
 - (b) The commission shall apportion the assessments of the rolling stock of a railroad:
 - (i) to the tax areas through which railroads operate; and
 - (ii) in the proportion that the length of the main tracks, sidetracks, passing tracks, switches, and tramways of the railroads in each tax area bears to the total length of the main tracks, sidetracks, passing tracks, switches, and tramways in the state.
 - (c) The commission shall apportion the assessments of the property of a car company to:
 - (i) each tax area in which a railroad is operated; and

- (ii) in the proportion that the length of the main tracks, passing tracks, sidetracks, switches, and tramways of all of the railroads in each tax area bears to the total length of the main tracks, passing tracks, sidetracks, switches, and tramways of all of the railroads in the state.
 - (d)
 - (i) The commission shall apportion the assessments of the property described in Subsection (2)(d)(ii) to each tax area in which the property is located.
 - (ii) Subsection (2)(d)(i) applies to the following property:
 - (A) mines;
 - (B) mining claims; or
 - (C) mining property.
 - (e)
 - (i) The commission shall apportion the assessments of the property described in Subsection (2)(e)(ii) to:
 - (A) each designated tax area; and
 - (B) in the proportion that the ground hours in each designated tax area bear to the total ground hours in the state.
 - (ii) Subsection (2)(e)(i) applies to the mobile flight equipment owned by an:
 - (A) air charter service;
 - (B) air contract service; or
 - (C) airline.
 - (f)
 - (i) The commission shall apportion the assessments of the property described in Subsection (2)(f)(ii) to each tax area in which the property is located as of January 1 of each year.
 - (ii) Subsection (2)(f)(i) applies to the real and tangible personal property, other than mobile flight equipment, owned by an:
 - (A) air charter service;
 - (B) air contract service; or
 - (C) airline.
- (3)
- (a)
 - (i)
 - (A) State-assessed commercial vehicles that weigh 12,001 pounds or more shall be taxed at a statewide average rate which is calculated from the overall county average tax rates from the preceding year, exclusive of the property subject to the statewide uniform fee, weighted by lane miles of principal routes in each county.
 - (B) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall adopt rules to define "principal routes."
 - (ii) State-assessed commercial vehicles that weigh 12,000 pounds or less are subject to the uniform fee provided in Section 59-2-405.1.
 - (b) The combined revenue from all state-assessed commercial vehicles shall be apportioned to the counties based on:
 - (i) 40% by the percentage of lane miles of principal routes within each county as determined by the commission; and
 - (ii) 60% by the percentage of total state-assessed vehicles having business situs in each county.
 - (c) At least quarterly, the commission shall apportion the total taxes paid on state-assessed commercial vehicles to the counties.

- (d) Each county shall apportion its share of the revenues under this Subsection (3) to the taxing entities within its boundaries in the same proportion as the assessments of other:
 - (i) real property;
 - (ii) tangible personal property; and
 - (iii) property assessed by the commission.

Amended by Chapter 38, 2020 General Session

59-2-802 Statement of commission transmitted to county auditors -- Contents of statement -- Duties of auditors -- Change of assessment prohibited.

- (1) The commission shall, before June 8, annually transmit to the county auditor of each county to which an apportionment has been made a statement showing:
 - (a) the property assessed;
 - (b) the value of the property, as fixed and apportioned to the tax areas; and
 - (c) the aggregate amount of taxable value placed in dispute in accordance with Section 59-2-1007.
- (2) The county auditor shall enter the:
 - (a) statement on the county assessment roll or book; and
 - (b) amount of the assessment apportioned to the county in the column of the assessment book or roll which shows for the county the total taxable value of all property.
- (3) A county board of equalization may not change any assessment fixed by the commission.

Amended by Chapter 139, 2015 General Session

59-2-803 Statement transmitted by county auditors to governing bodies -- Contents of statement.

- (1) The county auditor shall transmit to the governing bodies of taxing entities in which the property is located, or to which any of the value is apportioned, a statement of the valuation of all property as fixed and apportioned by the commission and reported under Section 59-2-802.
- (2) The statement under Subsection (1) shall contain the aggregate amount of taxable value placed in dispute in accordance with Section 59-2-1007.
- (3) The statement shall be transmitted at the same time and in the same manner as the statement is transmitted under Section 59-2-924.

Amended by Chapter 139, 2015 General Session

59-2-804 Interstate allocation of mobile flight equipment.

- (1) As used in this section:
 - (a) "Aircraft type" means a particular model of aircraft as designated by the manufacturer of the aircraft.
 - (b) "Airline ground hours calculation" means an amount equal to the product of:
 - (i) the total number of hours aircraft owned or operated by an airline are on the ground, calculated by aircraft type; and
 - (ii) the cost percentage.
 - (c) "Airline revenue ton miles" means, for an airline, the total revenue ton miles during the calendar year that immediately precedes the January 1 described in Section 59-2-103.

- (d) "Cost percentage" means a fraction, calculated by aircraft type, the numerator of which is the airline's average cost of the aircraft type and the denominator of which is the airline's average cost of the aircraft type:
 - (i) owned or operated by the airline; and
 - (ii) that has the lowest average cost.
- (e) "Ground hours factor" means the product of:
 - (i) a fraction, the numerator of which is the Utah ground hours calculation and the denominator of which is the airline ground hours calculation; and
 - (ii) .50.
- (f)
 - (i) Except as provided in Subsection (1)(f)(ii), "mobile flight equipment" is as defined in Section 59-2-102.
 - (ii) "Mobile flight equipment" does not include tangible personal property described in Subsection 59-2-102(25) owned by an:
 - (A) air charter service; or
 - (B) air contract service.
- (g) "Mobile flight equipment allocation factor" means the sum of:
 - (i) the ground hours factor; and
 - (ii) the revenue ton miles factor.
- (h) "Revenue ton miles" is determined in accordance with 14 C.F.R. Part 241.
- (i) "Revenue ton miles factor" means the product of:
 - (i) a fraction, the numerator of which is the Utah revenue ton miles and the denominator of which is the airline revenue ton miles; and
 - (ii) .50.
- (j) "Utah ground hours calculation" means an amount equal to the product of:
 - (i) the total number of hours aircraft owned or operated by an airline are on the ground in this state, calculated by aircraft type; and
 - (ii) the cost percentage.
- (k) "Utah revenue ton miles" means, for an airline, the total revenue ton miles within the borders of this state:
 - (i) during the calendar year that immediately precedes the January 1 described in Section 59-2-103; and
 - (ii) from flight stages that originate or terminate in this state.
- (2) For purposes of the assessment of an airline's mobile flight equipment by the commission, a portion of the value of the airline's mobile flight equipment shall be allocated to the state by calculating the product of:
 - (a) the total value of the mobile flight equipment; and
 - (b) the mobile flight equipment allocation factor.

Amended by Chapter 38, 2020 General Session

Part 9 Levies

59-2-901 Determination of rate by commission -- Transmittal to county and state auditors.

Before June 22 of each year the commission shall determine the rate of state tax to be levied and collected upon the taxable value of all property in the state sufficient to raise the amount of revenue specified by the Legislature for general state purposes. That rate may not exceed .00048 per dollar of taxable value of taxable property in the state. The commission shall transmit to the county auditor of each county and to the state auditor a statement of that rate. The county auditor shall, upon receipt, give the commission written acknowledgment of receipt.

Amended by Chapter 3, 1988 General Session

59-2-902 Minimum basic tax levy for school districts.

- (1) If any county fails to comply with Section 59-2-704, then this section determines the adjustment of the basic school levy for school districts within the county. Before June 15, the commission shall ascertain from the State Board of Education the number of weighted pupil units in each school district in the state for the school year commencing July 1 of the current calendar year, estimated according to the Minimum School Program Act, and the money necessary for the cost of the operation and maintenance of the minimum school program of the state for the school fiscal year beginning July 1 of the current calendar year. The commission shall then estimate the amounts of all surpluses in the Uniform School Fund, as of July 1 of the current calendar year, available for the operation and maintenance of the program, and shall estimate the anticipated income to the fund available for those purposes for the current school year from all sources, including revenues from taxes on income or from taxes on intangible property pursuant to Article XIII, Sec. 12, Utah Constitution.
- (2) The commission shall then determine for each school district the amount to be raised by the minimum basic tax levy as its contribution toward the cost of the basic state-supported program, as required by the Minimum School Program Act.
- (3) Each county auditor shall be notified by the commission that the minimum basic tax levy shall be imposed by the school district, to which shall be added an additional amount, if any, due to local undervaluation as provided in this section. The auditor shall inform the county legislative body as to the amount of the levy. The county legislative body shall at the time and in the manner provided by law make the levy upon the taxable property in the school district together with further levies for school purposes as may be required by each school district to pay the costs of programs in excess of the basic state-supported school program.
- (4) If the levy applied under this section raises an amount in excess of the total basic state-supported school program for a school district, the excess amount shall be remitted by the school district to the State Board of Education to be credited to the Uniform School Fund for allocation to school districts to support the basic state-supported school program. The availability of money shall be considered by the commission in fixing the state property levy as provided in the Minimum School Program Act.
- (5) If the levy does not raise an amount in excess of the total basic state-supported school program for a district, then the difference between the amount which the local levy will raise within the district, and the total cost of the basic state-supported school program within the district shall be computed. This difference, if any, shall be apportioned from the Uniform School Fund to each school district as the contribution of the state to the basic state-supported school program for the district, subject to the following conditions:
 - (a) Before the apportionment is made, the commission shall determine if the local taxable valuation of any school district is undervalued according to law and if so, the dollar amount of the undervaluation. The dollar amount of the undervaluation shall be multiplied by the district basic uniform school levy at 98%. The resulting dollar amount shall be divided by the current

year estimated yield of .0002 per dollar of taxable value at 98% based on the district's taxable valuation prior to adjusting for undervaluation.

- (b) The resulting levy amount shall be added to the required district basic uniform levy to determine the combined district basic school levy adjusted for undervaluation. The combined rate of levy shall be certified to the county auditor and employed by the auditor and the county legislative body in lieu of the required basic school local levy.

Amended by Chapter 4, 1993 General Session

Amended by Chapter 227, 1993 General Session

59-2-903 Remittance to credit of Uniform School Fund of money in excess of basic state-supported school program -- Manner.

In providing for remittance to the State Board of Education of any excess collections from the tax levy applied for the basic state-supported school program as specified in Subsection 59-2-902(4), the excess amount shall be remitted in the following manner:

- (1) by June 1, 95% of the amount by which the money then collected, pursuant to the levy, exceeds the estimated total basic state-supported school program of the district; or
- (2) as soon after the end of the school year as the school district and the State Board of Education can determine the actual cost of the district's basic state-supported school program, the district and the State Board of Education shall make a final settlement.

Amended by Chapter 3, 1988 General Session

59-2-904 Participation by district in state's contributions to state-supported levy program.

- (1) In addition to the basic state contribution provided in Section 59-2-902, a school district may participate in the state's contributions to the state-supported levy program by conforming to the requirements of the Minimum School Program Act and by making the required additional levy.
- (2) A school district that participates in the state-supported levy program shall certify to the State Board of Education the results of its determination and the amount of the board or voted local levy that the district will impose.

Amended by Chapter 371, 2011 General Session

59-2-905 Legislature to set minimum rate of levy for state's contribution to minimum school program -- Matters to be considered -- Commission to transmit rate to auditors -- Acknowledgment of receipt.

The Legislature shall set the minimum rate of levy on each dollar of taxable value of taxable property so that it will raise sufficient supplementary revenue to pay the state's contribution to the cost of the minimum school program for that year. The Legislature shall take into consideration the estimated tax delinquency for the current year, and shall be conservative in its estimate of revenue to assure ample funds for the state's contribution to the cost of the minimum school program. The commission shall immediately transmit to the county auditor of each county and to the state auditor a statement of the rate. The county auditor shall, upon receipt, give the commission written acknowledgment of receipt.

Amended by Chapter 3, 1988 General Session

59-2-906 Rates fixed by commission valid.

The action of the commission in fixing the rate of taxation for state and state school purposes is a valid rate.

Amended by Chapter 3, 1988 General Session

59-2-908 Single aggregate limitation -- Maximum levy.

- (1) Except as provided in Subsection (2), each county shall have a single aggregate limitation on the property tax levied for all purposes by the county. Except as provided in Section 59-2-911, this limitation may not exceed the maximum set forth in this section. The maximum is:
- (a) .0032 per dollar of taxable value in all counties with a total taxable value of more than \$100,000,000; and
 - (b) .0036 per dollar of taxable value in all counties with a total taxable value of less than \$100,000,000.
- (2)
- (a) Beginning January 1, 1995, a county may impose a tax rate in excess of the limitation provided in Subsection (1) if the rate established under Subsection (1)(a) or (b) generates revenues for the county in an amount that is less than the revenues that would be generated by the county under the certified tax rate established in Section 59-2-924.
 - (b) A county meeting the requirements of Subsection (2)(a) may impose a tax rate that does not exceed the certified tax rate established in Section 59-2-924.

Amended by Chapter 61, 2008 General Session
Amended by Chapter 231, 2008 General Session
Amended by Chapter 236, 2008 General Session

59-2-909 Time for adoption of levy -- County purpose requirement.

The county legislative body of each county shall adopt a proposed or, if the tax rate is not more than the certified tax rate, a final tax rate on the taxable property of the county before June 22 to provide funds for county purposes.

Amended by Chapter 227, 1993 General Session

59-2-910 Amount available for each purpose.

The county legislative body shall determine the amount which shall be available for each purpose authorized by law.

Amended by Chapter 227, 1993 General Session

59-2-911 Exceptions to maximum levy limitation.

- (1) The maximum levies set forth in Section 59-2-908 do not apply to and do not include:
- (a) levies made to pay outstanding judgment debts;
 - (b) levies made in any special improvement districts;
 - (c) levies made for extended services in any county service area;
 - (d) levies made for county library services;
 - (e) levies made for county animal welfare services;
 - (f) levies made to be used for storm water, flood, and water quality control;

- (g) levies made to share disaster recovery expenses for public facilities and structures as a condition of state assistance when a Presidential Declaration has been issued under the Disaster Relief Act of 1974, 42 U.S.C. Sec. 5121;
 - (h) levies made to pay interest and provide for a sinking fund in connection with any bonded or voter authorized indebtedness, including the bonded or voter authorized indebtedness of county service areas, special service districts, and special improvement districts;
 - (i) levies made to fund local health departments;
 - (j) levies made to fund public transit districts;
 - (k) levies made to establish, maintain, and replenish special improvement guaranty funds;
 - (l) levies made in any special service district;
 - (m) levies made to fund municipal-type services to unincorporated areas of counties under Title 17, Chapter 34, Municipal-Type Services to Unincorporated Areas;
 - (n) levies made to fund the purchase of paramedic or ambulance facilities and equipment and to defray administration, personnel, and other costs of providing emergency medical and paramedic services, but this exception only applies to those counties in which a resolution setting forth the intention to make those levies has been duly adopted by the county legislative body and approved by a majority of the voters of the county voting at a special or general election;
 - (o) the multicounty and county assessing and collecting levies under Section 59-2-1602; and
 - (p) all other exceptions to the maximum levy limitation pursuant to statute.
- (2)
- (a) Upon the retirement of bonds issued for the development of a convention complex described in Section 17-12-4, and notwithstanding Section 59-2-908, any county of the first class may continue to impose a property tax levy equivalent to the average property tax levy previously imposed to pay debt service on those retired bonds.
 - (b) Notwithstanding that the imposition of the levy described in Subsection (2)(a) may not result in an increased amount of ad valorem tax revenue, the levy is subject to the notice requirements of Section 59-2-919.
 - (c) The revenue from this continued levy shall be used only for the funding of convention facilities as defined in Section 59-12-602.

Amended by Chapter 434, 2021 General Session

59-2-912 Time for adoption of levy -- Certification to county auditor.

- (1) Except as provided in Subsection (2), the governing body of each taxing entity shall before June 22 of each year:
 - (a) adopt a proposed tax rate, or, if the tax rate is not more than the certified tax rate, a final tax rate for the taxing entity; and
 - (b) report the rate and levy, and submit the statement required under Section 59-2-913 and any other information prescribed by rules of the commission for the preparation, review, and certification of the tax rate, to the county auditor of the county in which the taxing entity is located.
- (2) If the governing body of a taxing entity does not receive the taxing entity's certified tax rate at least seven days prior to the date described in Subsection (1), the governing body of the taxing entity shall, no later than 14 days after receiving the certified tax rate from the county auditor:
 - (a) adopt a proposed tax rate, or, if the tax rate is not more than the certified tax rate, a final tax rate for the taxing entity; and
 - (b) comply with the requirements of Subsection (1)(b).

- (3)
 - (a) If the governing body of a taxing entity fails to comply with Subsection (1) or (2), the auditor of the county in which the taxing entity is located shall notify the taxing entity by certified mail of the deficiency and forward all available documentation to the commission.
 - (b) Upon receipt of the notice and documentation from the county auditor under Subsection (3)
 - (a), the commission shall hold a hearing on the matter and certify an appropriate tax rate.

Amended by Chapter 183, 2013 General Session

59-2-913 Definitions -- Statement of amount and purpose of levy -- Contents of statement -- Filing with county auditor -- Transmittal to commission -- Calculations for establishing tax levies -- Format of statement.

- (1) As used in this section, "budgeted property tax revenues" does not include property tax revenue received by a taxing entity from personal property that is:
 - (a) assessed by a county assessor in accordance with Part 3, County Assessment; and
 - (b) semiconductor manufacturing equipment.
- (2)
 - (a) The legislative body of each taxing entity shall file a statement as provided in this section with the county auditor of the county in which the taxing entity is located.
 - (b) The auditor shall annually transmit the statement to the commission:
 - (i) before June 22; or
 - (ii) with the approval of the commission, on a subsequent date prior to the date required by Section 59-2-1317 for the county treasurer to provide the notice under Section 59-2-1317.
 - (c) The statement shall contain the amount and purpose of each levy fixed by the legislative body of the taxing entity.
- (3) For purposes of establishing the levy set for each of a taxing entity's applicable funds, the legislative body of the taxing entity shall calculate an amount determined by dividing the budgeted property tax revenues, specified in a budget that has been adopted and approved prior to setting the levy, by the amount calculated under Subsections 59-2-924(4)(b)(i) through (iv).
- (4) The format of the statement under this section shall:
 - (a) be determined by the commission; and
 - (b) cite any applicable statutory provisions that:
 - (i) require a specific levy; or
 - (ii) limit the property tax levy for any taxing entity.
- (5) The commission may require certification that the information submitted on a statement under this section is true and correct.

Amended by Chapter 368, 2018 General Session

59-2-914 Excess levies -- Commission to recalculate levy -- Notice to implement adjusted levies to county auditor -- Authority to exceed maximum levy permitted by law.

- (1) If the commission determines that a levy established for a taxing entity set under Section 59-2-913 is in excess of the maximum levy permitted by law, the commission shall:
 - (a) lower the levy so that it is set at the maximum level permitted by law;
 - (b) notify the taxing entity which set the excessive rate that the rate has been lowered; and
 - (c) notify the county auditor of the county or counties in which the taxing entity is located to implement the rate established by the commission.

- (2) A levy set for a taxing entity by the commission under this section shall be the official levy for that taxing entity unless:
 - (a) the taxing entity lowers the levy established by the commission; or
 - (b) the levy is subsequently modified by a court order.
- (3) Notwithstanding Subsection (1) or (2), a taxing entity may impose a tax rate that exceeds the maximum levy permitted by law if the tax rate the taxing entity imposes is at or below the taxing entity's certified tax rate established in Section 59-2-924.

Amended by Chapter 469, 2013 General Session

59-2-916 Tax for development of Colorado River Water Project.

The governing body of each county, town, city, conservation district, and metropolitan district may levy a tax for participation in the development of the use of Colorado river water in Utah through the Colorado River-Great Basin Project. The tax shall be levied at the same time and collected in the same manner as other taxes.

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-917 Use of funds.

The money raised by the levy imposed by Section 59-2-916 may be used for development purposes as provided in Section 59-2-916 or the governing body of any taxing entity may make contributions to the extent of the fund raised by the tax, to any state or government agency which has been organized for that public purpose and is engaged in the development.

Amended by Chapter 3, 1988 General Session

59-2-918.5 Hearings on judgment levies -- Advertisement.

- (1) A taxing entity may not impose a judgment levy unless it first advertises its intention to do so and holds a public hearing in accordance with the requirements of this section.
- (2)
 - (a) The advertisement required by this section may be combined with the advertisement described in Section 59-2-919.
 - (b) The advertisement shall be at least 1/8 of a page in size and shall meet the type, placement, and frequency requirements established under Section 59-2-919.
 - (c)
 - (i) For taxing entities operating under a July 1 through June 30 fiscal year the public hearing shall be held at the same time as the hearing at which the annual budget is adopted.
 - (ii) For taxing entities operating under a January 1 through December 31 fiscal year:
 - (A) for an eligible judgment issued on or after March 1 but on or before September 15, the public hearing shall be held at the same time as the hearing at which the annual budget is adopted; or
 - (B) for an eligible judgment issued on or after September 16 but on or before the last day of February, the public hearing shall be held at the same time as the hearing at which property tax levies are set.
- (3) The advertisement shall specify the date, time, and location of the public hearing at which the levy will be considered and shall set forth the total amount of the eligible judgment and the tax impact on an average residential and business property located within the taxing entity.

- (4) If a final decision regarding the judgment levy is not made at the public hearing, the taxing entity shall announce at the public hearing the scheduled time and place for consideration and adoption of the judgment levy.
- (5) The date, time, and place of public hearings required by Subsections (2)(c)(i) and (2)(c)(ii)(B) shall be included on the notice provided to property owners pursuant to Section 59-2-919.1.

Amended by Chapter 98, 2016 General Session

59-2-918.6 New and remaining school district budgets -- Advertisement -- Public hearing.

- (1) As used in this section, "existing school district," "new school district," and "remaining school district" are as defined in Section 53G-3-102.
- (2) For the first fiscal year in which a new school district created under Section 53G-3-302 assumes responsibility for providing student instruction, the new school district and the remaining school district or districts may not impose a property tax unless the district imposing the tax:
 - (a) advertises its intention to do so in accordance with Subsection (3); and
 - (b) holds a public hearing in accordance with Subsection (4).
- (3) The advertisement required by this section:
 - (a) may be combined with the advertisement described in Section 59-2-919;
 - (b) shall be at least 1/4 of a page in size and shall meet the type, placement, and frequency requirements established under Section 59-2-919; and
 - (c) shall specify the date, time, and location of the public hearing at which the levy will be considered and shall set forth the total amount of the district's proposed property tax levy and the tax impact on an average residential and business property located within the taxing entity compared to the property tax levy imposed in the prior year by the existing school district.
- (4)
 - (a) The date, time, and place of public hearings required by this section shall be included on the notice provided to property owners pursuant to Section 59-2-919.1.
 - (b) If a final decision regarding the property tax levy is not made at the public hearing, the school district shall announce at the public hearing the scheduled time and place for consideration and adoption of the budget and property tax levies.

Amended by Chapter 415, 2018 General Session

59-2-919 Notice and public hearing requirements for certain tax increases -- Exceptions.

- (1) As used in this section:
 - (a) "Additional ad valorem tax revenue" means ad valorem property tax revenue generated by the portion of the tax rate that exceeds the taxing entity's certified tax rate.
 - (b) "Ad valorem tax revenue" means ad valorem property tax revenue not including revenue from:
 - (i) eligible new growth as defined in Section 59-2-924; or
 - (ii) personal property that is:
 - (A) assessed by a county assessor in accordance with Part 3, County Assessment; and
 - (B) semiconductor manufacturing equipment.
 - (c) "Calendar year taxing entity" means a taxing entity that operates under a fiscal year that begins on January 1 and ends on December 31.

- (d) "County executive calendar year taxing entity" means a calendar year taxing entity that operates under the county executive-council form of government described in Section 17-52a-203.
 - (e) "Current calendar year" means the calendar year immediately preceding the calendar year for which a calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate.
 - (f) "Fiscal year taxing entity" means a taxing entity that operates under a fiscal year that begins on July 1 and ends on June 30.
 - (g) "Last year's property tax budgeted revenue" does not include revenue received by a taxing entity from a debt service levy voted on by the public.
- (2) A taxing entity may not levy a tax rate that exceeds the taxing entity's certified tax rate unless the taxing entity meets:
- (a) the requirements of this section that apply to the taxing entity; and
 - (b) all other requirements as may be required by law.
- (3)
- (a) Subject to Subsection (3)(b) and except as provided in Subsection (5), a calendar year taxing entity may levy a tax rate that exceeds the calendar year taxing entity's certified tax rate if the calendar year taxing entity:
 - (i) 14 or more days before the date of the regular general election or municipal general election held in the current calendar year, states at a public meeting:
 - (A) that the calendar year taxing entity intends to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate;
 - (B) the dollar amount of and purpose for additional ad valorem tax revenue that would be generated by the proposed increase in the certified tax rate; and
 - (C) the approximate percentage increase in ad valorem tax revenue for the taxing entity based on the proposed increase described in Subsection (3)(a)(i)(B);
 - (ii) provides notice for the public meeting described in Subsection (3)(a)(i) in accordance with Title 52, Chapter 4, Open and Public Meetings Act, including providing a separate item on the meeting agenda that notifies the public that the calendar year taxing entity intends to make the statement described in Subsection (3)(a)(i);
 - (iii) meets the advertisement requirements of Subsections (6) and (7) before the calendar year taxing entity conducts the public hearing required by Subsection (3)(a)(v);
 - (iv) provides notice by mail:
 - (A) seven or more days before the regular general election or municipal general election held in the current calendar year; and
 - (B) as provided in Subsection (3)(c); and
 - (v) conducts a public hearing that is held:
 - (A) in accordance with Subsections (8) and (9); and
 - (B) in conjunction with the public hearing required by Section 17-36-13 or 17B-1-610.
 - (b)
 - (i) For a county executive calendar year taxing entity, the statement described in Subsection (3)(a)(i) shall be made by the:
 - (A) county council;
 - (B) county executive; or
 - (C) both the county council and county executive.
 - (ii) If the county council makes the statement described in Subsection (3)(a)(i) or the county council states a dollar amount of additional ad valorem tax revenue that is greater than the

- amount of additional ad valorem tax revenue previously stated by the county executive in accordance with Subsection (3)(a)(i), the county executive calendar year taxing entity shall:
- (A) make the statement described in Subsection (3)(a)(i) 14 or more days before the county executive calendar year taxing entity conducts the public hearing under Subsection (3)(a)(v); and
 - (B) provide the notice required by Subsection (3)(a)(iv) 14 or more days before the county executive calendar year taxing entity conducts the public hearing required by Subsection (3)(a)(v).
- (c) The notice described in Subsection (3)(a)(iv):
- (i) shall be mailed to each owner of property:
 - (A) within the calendar year taxing entity; and
 - (B) listed on the assessment roll;
 - (ii) shall be printed on a separate form that:
 - (A) is developed by the commission;
 - (B) states at the top of the form, in bold upper-case type no smaller than 18 point "NOTICE OF PROPOSED TAX INCREASE"; and
 - (C) may be mailed with the notice required by Section 59-2-1317;
 - (iii) shall contain for each property described in Subsection (3)(c)(i):
 - (A) the value of the property for the current calendar year;
 - (B) the tax on the property for the current calendar year; and
 - (C) subject to Subsection (3)(d), for the calendar year for which the calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate, the estimated tax on the property;
 - (iv) shall contain the following statement:

"[Insert name of taxing entity] is proposing a tax increase for [insert applicable calendar year]. This notice contains estimates of the tax on your property and the proposed tax increase on your property as a result of this tax increase. These estimates are calculated on the basis of [insert previous applicable calendar year] data. The actual tax on your property and proposed tax increase on your property may vary from this estimate.";
 - (v) shall state the date, time, and place of the public hearing described in Subsection (3)(a)(v); and
 - (vi) may contain other property tax information approved by the commission.
- (d) For purposes of Subsection (3)(c)(iii)(C), a calendar year taxing entity shall calculate the estimated tax on property on the basis of:
- (i) data for the current calendar year; and
 - (ii) the amount of additional ad valorem tax revenue stated in accordance with this section.
- (4) Except as provided in Subsection (5), a fiscal year taxing entity may levy a tax rate that exceeds the fiscal year taxing entity's certified tax rate if the fiscal year taxing entity:
- (a) provides notice by meeting the advertisement requirements of Subsections (6) and (7) before the fiscal year taxing entity conducts the public meeting at which the fiscal year taxing entity's annual budget is adopted; and
 - (b) conducts a public hearing in accordance with Subsections (8) and (9) before the fiscal year taxing entity's annual budget is adopted.
- (5)
- (a) A taxing entity is not required to meet the notice or public hearing requirements of Subsection (3) or (4) if the taxing entity is expressly exempted by law from complying with the requirements of this section.
 - (b) A taxing entity is not required to meet the notice requirements of Subsection (3) or (4) if:

- (i) Section 53F-8-301 allows the taxing entity to levy a tax rate that exceeds that certified tax rate without having to comply with the notice provisions of this section; or
 - (ii) the taxing entity:
 - (A) budgeted less than \$20,000 in ad valorem tax revenue for the previous fiscal year; and
 - (B) sets a budget during the current fiscal year of less than \$20,000 of ad valorem tax revenue.
- (6)
- (a) Subject to Subsections (6)(d) and (7)(b), the advertisement described in this section shall be published:
 - (i) subject to Section 45-1-101, in a newspaper or combination of newspapers of general circulation in the taxing entity;
 - (ii) electronically in accordance with Section 45-1-101; and
 - (iii) on the Utah Public Notice Website created in Section 63A-16-601.
 - (b) The advertisement described in Subsection (6)(a)(i) shall:
 - (i) be no less than 1/4 page in size;
 - (ii) use type no smaller than 18 point; and
 - (iii) be surrounded by a 1/4-inch border.
 - (c) The advertisement described in Subsection (6)(a)(i) may not be placed in that portion of the newspaper where legal notices and classified advertisements appear.
 - (d) It is the intent of the Legislature that:
 - (i) whenever possible, the advertisement described in Subsection (6)(a)(i) appear in a newspaper that is published at least one day per week; and
 - (ii) the newspaper or combination of newspapers selected:
 - (A) be of general interest and readership in the taxing entity; and
 - (B) not be of limited subject matter.
 - (e)
 - (i) The advertisement described in Subsection (6)(a)(i) shall:
 - (A) except as provided in Subsection (6)(f), be run once each week for the two weeks before a taxing entity conducts a public hearing described under Subsection (3)(a)(v) or (4)(b); and
 - (B) state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement, which shall be seven or more days after the day the first advertisement is published, for the purpose of hearing comments regarding any proposed increase and to explain the reasons for the proposed increase.
 - (ii) The advertisement described in Subsection (6)(a)(ii) shall:
 - (A) be published two weeks before a taxing entity conducts a public hearing described in Subsection (3)(a)(v) or (4)(b); and
 - (B) state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement, which shall be seven or more days after the day the first advertisement is published, for the purpose of hearing comments regarding any proposed increase and to explain the reasons for the proposed increase.
 - (f) If a fiscal year taxing entity's public hearing information is published by the county auditor in accordance with Section 59-2-919.2, the fiscal year taxing entity is not subject to the requirement to run the advertisement twice, as required by Subsection (6)(e)(i), but shall run the advertisement once during the week before the fiscal year taxing entity conducts a public hearing at which the taxing entity's annual budget is discussed.
 - (g) For purposes of Subsection (3)(a)(iii) or (4)(a), the form and content of an advertisement shall be substantially as follows:

"NOTICE OF PROPOSED TAX INCREASE
(NAME OF TAXING ENTITY)

The (name of the taxing entity) is proposing to increase its property tax revenue.

- The (name of the taxing entity) tax on a (insert the average value of a residence in the taxing entity rounded to the nearest thousand dollars) residence would increase from \$ _____ to \$ _____, which is \$ _____ per year.
- The (name of the taxing entity) tax on a (insert the value of a business having the same value as the average value of a residence in the taxing entity) business would increase from \$ _____ to \$ _____, which is \$ _____ per year.
- If the proposed budget is approved, (name of the taxing entity) would increase its property tax budgeted revenue by ___% above last year's property tax budgeted revenue excluding eligible new growth.

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: (date) (time)

Location: (name of meeting place and address of meeting place)

To obtain more information regarding the tax increase, citizens may contact the (name of the taxing entity) at (phone number of taxing entity)."

(7) The commission:

- (a) shall adopt rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, governing the joint use of one advertisement described in Subsection (6) by two or more taxing entities; and
- (b) subject to Section 45-1-101, may authorize:
 - (i) the use of a weekly newspaper:
 - (A) in a county having both daily and weekly newspapers if the weekly newspaper would provide equal or greater notice to the taxpayer; and
 - (B) if the county petitions the commission for the use of the weekly newspaper; or
 - (ii) the use by a taxing entity of a commission approved direct notice to each taxpayer if:
 - (A) the cost of the advertisement would cause undue hardship;
 - (B) the direct notice is different and separate from that provided for in Section 59-2-919.1; and
 - (C) the taxing entity petitions the commission for the use of a commission approved direct notice.

(8)

- (a)
 - (i)
 - (A) A fiscal year taxing entity shall, on or before March 1, notify the county legislative body in which the fiscal year taxing entity is located of the date, time, and place of the first public hearing at which the fiscal year taxing entity's annual budget will be discussed.
 - (B) A county that receives notice from a fiscal year taxing entity under Subsection (8)(a)(i)(A) shall include on the notice required by Section 59-2-919.1 the date, time, and place of the public hearing described in Subsection (8)(a)(i)(A).
 - (ii) A calendar year taxing entity shall, on or before October 1 of the current calendar year, notify the county legislative body in which the calendar year taxing entity is located of the date, time, and place of the first public hearing at which the calendar year taxing entity's annual budget will be discussed.
- (b)
 - (i) A public hearing described in Subsection (3)(a)(v) or (4)(b) shall be:
 - (A) open to the public; and

- (B) held at a meeting of the taxing entity with no items on the agenda other than discussion and action on the taxing entity's intent to levy a tax rate that exceeds the taxing entity's certified tax rate, the taxing entity's budget, a local district's or special service district's fee implementation or increase, or a combination of these items.
- (ii) The governing body of a taxing entity conducting a public hearing described in Subsection (3)(a)(v) or (4)(b) shall provide an interested party desiring to be heard an opportunity to present oral testimony:
 - (A) within reasonable time limits; and
 - (B) without unreasonable restriction on the number of individuals allowed to make public comment.
- (c)
 - (i) Except as provided in Subsection (8)(c)(ii), a taxing entity may not schedule a public hearing described in Subsection (3)(a)(v) or (4)(b) at the same time as the public hearing of another overlapping taxing entity in the same county.
 - (ii) The taxing entities in which the power to set tax levies is vested in the same governing board or authority may consolidate the public hearings described in Subsection (3)(a)(v) or (4)(b) into one public hearing.
- (d) A county legislative body shall resolve any conflict in public hearing dates and times after consultation with each affected taxing entity.
- (e)
 - (i) A taxing entity shall hold a public hearing described in Subsection (3)(a)(v) or (4)(b) beginning at or after 6 p.m.
 - (ii) If a taxing entity holds a public meeting for the purpose of addressing general business of the taxing entity on the same date as a public hearing described in Subsection (3)(a)(v) or (4)(b), the public meeting addressing general business items shall conclude before the beginning of the public hearing described in Subsection (3)(a)(v) or (4)(b).
- (f)
 - (i) Except as provided in Subsection (8)(f)(ii), a taxing entity may not hold the public hearing described in Subsection (3)(a)(v) or (4)(b) on the same date as another public hearing of the taxing entity.
 - (ii) A taxing entity may hold the following hearings on the same date as a public hearing described in Subsection (3)(a)(v) or (4)(b):
 - (A) a budget hearing;
 - (B) if the taxing entity is a local district or a special service district, a fee hearing described in Section 17B-1-643;
 - (C) if the taxing entity is a town, an enterprise fund hearing described in Section 10-5-107.5; or
 - (D) if the taxing entity is a city, an enterprise fund hearing described in Section 10-6-135.5.
- (9)
 - (a) If a taxing entity does not make a final decision on budgeting additional ad valorem tax revenue at a public hearing described in Subsection (3)(a)(v) or (4)(b), the taxing entity shall:
 - (i) announce at that public hearing the scheduled time and place of the next public meeting at which the taxing entity will consider budgeting the additional ad valorem tax revenue; and
 - (ii) if the taxing entity is a fiscal year taxing entity, hold the public meeting described in Subsection (9)(a)(i) before September 1.
 - (b) A calendar year taxing entity may not adopt a final budget that budgets an amount of additional ad valorem tax revenue that exceeds the largest amount of additional ad valorem tax revenue stated at a public meeting under Subsection (3)(a)(i).

- (c) A public hearing on levying a tax rate that exceeds a fiscal year taxing entity's certified tax rate may coincide with a public hearing on the fiscal year taxing entity's proposed annual budget.

Amended by Chapter 84, 2021 General Session
Amended by Chapter 345, 2021 General Session

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 (5), 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) for a fiscal year that begins before July 1, 2023, the combined basic rate as defined in Section 53F-2-301.5; and
 - (E) for a fiscal year that begins on or after July 1, 2023, the combined basic rate as defined in Section 53F-2-301;
 - (vii) the tax impact on the property;
 - (viii) the 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); and
 - (xii) other property tax 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); and
 - (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.
- (4) If a change to state law increases a tax rate stated on a notice described in Subsection (1), the notice described in Subsection (1) shall state in addition to the information required by Subsections (2) and (3):
- (a) the difference between the dollar amount of the taxpayer's tax liability under the current tax rate and the dollar amount of the taxpayer's tax liability before the change to state law became effective; and
 - (b) the percentage increase that the dollar amount of the taxpayer's tax liability under the current tax rate represents as compared to the dollar amount of the taxpayer's tax liability under the tax rate before the change to state law becomes effective.
- (5)
- (a) Subject to the other provisions of this Subsection (5), 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 (5):
 - (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 (5), if:
 - (i) the taxpayer revokes an election in accordance with Subsection (5)(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 (5) regardless of whether the property that is the subject of the notice required by this section is exempt from taxation.

Amended by Chapter 78, 2020 General Session

59-2-919.2 Consolidated advertisement of public hearings.

- (1)
 - (a) Except as provided in Subsection (1)(b), on the same day on which a taxing entity provides the notice to the county required under Subsection 59-2-919(8)(a)(i), the taxing entity shall provide to the county auditor the information required by Subsection 59-2-919(8)(a)(i).
 - (b) A taxing entity is not required to notify the county auditor of the taxing entity's public hearing in accordance with Subsection (1)(a) if the taxing entity is exempt from the notice requirements of Section 59-2-919.
- (2) If as of July 22, two or more taxing entities notify the county auditor under Subsection (1), the county auditor shall by no later than July 22 of each year:
 - (a) compile a list of the taxing entities that notify the county auditor under Subsection (1);
 - (b) include on the list described in Subsection (2)(a), the following information for each taxing entity on the list:
 - (i) the name of the taxing entity;
 - (ii) the date, time, and location of the public hearing described in Subsection 59-2-919(8)(a)(i);
 - (iii) the average dollar increase on a residence in the taxing entity that the proposed tax increase would generate; and
 - (iv) the average dollar increase on a business in the taxing entity that the proposed tax increase would generate;
 - (c) provide a copy of the list described in Subsection (2)(a) to each taxing entity that notifies the county auditor under Subsection (1); and
 - (d) in addition to the requirements of Subsection (3), if the county has a webpage, publish a copy of the list described in Subsection (2)(a) on the county's webpage until December 31.
- (3)
 - (a) At least two weeks before any public hearing included in the list under Subsection (2) is held, the county auditor shall publish:
 - (i) the list compiled under Subsection (2); and
 - (ii) a statement that:
 - (A) the list is for informational purposes only;
 - (B) the list should not be relied on to determine a person's tax liability under this chapter; and
 - (C) for specific information related to the tax liability of a taxpayer, the taxpayer should review the taxpayer's tax notice received under Section 59-2-919.1.
 - (b) Except as provided in Subsection (3)(d)(ii), the information described in Subsection (3)(a) shall be published:
 - (i) in no less than 1/4 page in size;
 - (ii) in type no smaller than 18 point; and
 - (iii) surrounded by a 1/4-inch border.
 - (c) The published information described in Subsection (3)(a) and published in accordance with Subsection (3)(d)(i) may not be placed in the portion of a newspaper where a legal notice or classified advertisement appears.
 - (d) A county auditor shall publish the information described in Subsection (3)(a):
 - (i)

- (A) in a newspaper or combination of newspapers that are:
 - (I) published at least one day per week;
 - (II) of general interest and readership in the county; and
 - (III) not of limited subject matter; and
- (B) once each week for the two weeks preceding the first hearing included in the list compiled under Subsection (2); and
- (ii) for two weeks preceding the first hearing included in the list compiled under Subsection (2):
 - (A) as required in Section 45-1-101; and
 - (B) on the Utah Public Notice Website created in Section 63A-16-601.
- (4) A taxing entity that notifies the county auditor under Subsection (1) shall provide the list described in Subsection (2)(c) to a person:
 - (a) who attends the public hearing described in Subsection 59-2-919(8)(a)(i) of the taxing entity; or
 - (b) who requests a copy of the list.
- (5)
 - (a) A county auditor shall by no later than 30 days from the day on which the last publication of the information required by Subsection (3)(a) is made:
 - (i) determine the costs of compiling and publishing the list; and
 - (ii) charge each taxing entity included on the list an amount calculated by dividing the amount determined under Subsection (5)(a) by the number of taxing entities on the list.
 - (b) A taxing entity shall pay the county auditor the amount charged under Subsection (5)(a).
- (6) The publication of the list under this section does not remove or change the notice requirements of Section 59-2-919 for a taxing entity.
- (7) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules:
 - (a) relating to the publication of a consolidated advertisement which includes the information described in Subsection (2) for a taxing entity that overlaps two or more counties;
 - (b) relating to the payment required in Subsection (5)(b); and
 - (c) to oversee the administration of this section and provide for uniform implementation.

Amended by Chapter 84, 2021 General Session
Amended by Chapter 345, 2021 General Session

59-2-920 Resolution and levy to be forwarded to commission.

- (1) If a taxing entity, after fulfilling the requirements of Section 59-2-919, adopts a resolution to levy a tax rate that exceeds the taxing entity's certified tax rate, the taxing entity shall forward the resolution to the tax commission along with the statement of the amount and purpose of the levy required under Sections 59-2-912 and 59-2-913.
- (2) No tax rate in excess of the certified tax rate may be certified by the commission or implemented by the taxing entity until the resolution described in Subsection (1) is adopted by the governing authority of the taxing entity and submitted to the commission.

Amended by Chapter 322, 2019 General Session

59-2-921 Changes in assessment roll -- Rate adjustments -- Exemption from notice and public hearing provisions.

- (1) On or before September 15 the county board of equalization and, in cases involving the original jurisdiction of the commission or an appeal from the county board of equalization, the

commission, shall annually notify each taxing entity of the following changes resulting from actions by the commission or the county board of equalization:

- (a) a change in the taxing entity's assessment roll; and
 - (b) a change in the taxing entity's adopted tax rate.
- (2) A taxing entity is not required to comply with the notice and public hearing provisions of Section 59-2-919 if the commission, the county board of equalization, or a court of competent jurisdiction:
- (a) changes a taxing entity's adopted tax rate; or
 - (b)
 - (i) makes a reduction in the taxing entity's assessment roll; and
 - (ii) the taxing entity adopts by resolution an increase in its tax rate above the certified tax rate as a result of the reduction under Subsection (2)(b)(i).
- (3) A rate adjustment under this section for:
- (a) a taxing entity shall be:
 - (i) made by the county auditor;
 - (ii) aggregated;
 - (iii) reported by the county auditor to the commission; and
 - (iv) certified by the commission; and
 - (b) the state shall be made by the commission.

Amended by Chapter 204, 2009 General Session

59-2-922 Replacement resolution for greater tax rate.

Except as provided in Section 59-2-921, if, after a taxing entity approves an initial tax rate, the taxing entity determines that a greater tax rate is required, the taxing entity shall adopt a replacement resolution after the taxing entity meets the notice and public hearing requirements of Section 59-2-919 to the extent required by Section 59-2-919.

Amended by Chapter 204, 2009 General Session

59-2-923 Expenditures of money prior to adoption of budget or tax rate.

A taxing entity may, before the taxing entity adopts a final annual budget or a tax rate, expend money on the basis of the taxing entity's:

- (1) tentative budget after adoption of the tentative budget; or
- (2) prior year's adopted final budget as amended, which shall be readopted by resolution at a meeting of the taxing entity's governing body.

Amended by Chapter 204, 2009 General Session

Superseded 1/1/2022

59-2-924 Definitions -- Report of valuation of property to county auditor and commission -- Transmittal by auditor to governing bodies -- Calculation of certified tax rate -- Rulemaking authority -- Adoption of tentative budget -- Notice provided by the commission.

(1) As used in this section:

- (a)
 - (i) "Ad valorem property tax revenue" means revenue collected in accordance with this chapter.
 - (ii) "Ad valorem property tax revenue" does not include:
 - (A) interest;

- (B) penalties;
 - (C) collections from redemptions; or
 - (D) revenue received by a taxing entity from personal property that is semiconductor manufacturing equipment assessed by a county assessor in accordance with Part 3, County Assessment.
- (b) "Adjusted tax increment" means the same as that term is defined in Section 17C-1-102.
- (c)
- (i) "Aggregate taxable value of all property taxed" means:
 - (A) the aggregate taxable value of all real property a county assessor assesses in accordance with Part 3, County Assessment, for the current year;
 - (B) the aggregate taxable value of all real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the current year; and
 - (C) the aggregate year end taxable value of all personal property a county assessor assesses in accordance with Part 3, County Assessment, contained on the prior year's tax rolls of the taxing entity.
 - (ii) "Aggregate taxable value of all property taxed" does not include the aggregate year end taxable value of personal property that is:
 - (A) semiconductor manufacturing equipment assessed by a county assessor in accordance with Part 3, County Assessment; and
 - (B) contained on the prior year's tax rolls of the taxing entity.
- (d) "Base taxable value" means:
- (i) for an authority created under Section 11-58-201, the same as that term is defined in Section 11-58-102;
 - (ii) for an agency created under Section 17C-1-201.5, the same as that term is defined in Section 17C-1-102;
 - (iii) for an authority created under Section 63H-1-201, the same as that term is defined in Section 63H-1-102; or
 - (iv) for a host local government, the same as that term is defined in Section 63N-2-502.
- (e) "Centrally assessed benchmark value" means an amount equal to the highest year end taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for a previous calendar year that begins on or after January 1, 2015, adjusted for taxable value attributable to:
- (i) an annexation to a taxing entity; or
 - (ii) an incorrect allocation of taxable value of real or personal property the commission assesses in accordance with Part 2, Assessment of Property.
- (f)
- (i) "Centrally assessed new growth" means the greater of:
 - (A) zero; or
 - (B) the amount calculated by subtracting the centrally assessed benchmark value adjusted for prior year end incremental value from the taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the current year, adjusted for current year incremental value.
 - (ii) "Centrally assessed new growth" does not include a change in value as a result of a change in the method of apportioning the value prescribed by the Legislature, a court, or the commission in an administrative rule or administrative order.
- (g) "Certified tax rate" means a tax rate that will provide the same ad valorem property tax revenue for a taxing entity as was budgeted by that taxing entity for the prior year.

- (h) "Community reinvestment agency" means the same as that term is defined in Section 17C-1-102.
- (i) "Eligible new growth" means the greater of:
 - (i) zero; or
 - (ii) the sum of:
 - (A) locally assessed new growth;
 - (B) centrally assessed new growth; and
 - (C) project area new growth or hotel property new growth.
- (j) "Host local government" means the same as that term is defined in Section 63N-2-502.
- (k) "Hotel property" means the same as that term is defined in Section 63N-2-502.
- (l) "Hotel property new growth" means an amount equal to the incremental value that is no longer provided to a host local government as incremental property tax revenue.
- (m) "Incremental property tax revenue" means the same as that term is defined in Section 63N-2-502.
- (n) "Incremental value" means:
 - (i) for an authority created under Section 11-58-201, the amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the property that is located within a project area and on which property tax differential is collected; and
 - (B) the number that represents the percentage of the property tax differential that is paid to the authority;
 - (ii) for an agency created under Section 17C-1-201.5, the amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the property located within a project area and on which tax increment is collected; and
 - (B) the number that represents the adjusted tax increment from that project area that is paid to the agency;
 - (iii) for an authority created under Section 63H-1-201, the amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the property located within a project area and on which property tax allocation is collected; and
 - (B) the number that represents the percentage of the property tax allocation from that project area that is paid to the authority; or
 - (iv) for a host local government, an amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the hotel property on which incremental property tax revenue is collected; and
 - (B) the number that represents the percentage of the incremental property tax revenue from that hotel property that is paid to the host local government.
- (o)
 - (i) "Locally assessed new growth" means the greater of:
 - (A) zero; or
 - (B) the amount calculated by subtracting the year end taxable value of real property the county assessor assesses in accordance with Part 3, County Assessment, for the previous year, adjusted for prior year end incremental value from the taxable value of real property the county assessor assesses in accordance with Part 3, County Assessment, for the current year, adjusted for current year incremental value.
 - (ii) "Locally assessed new growth" does not include a change in:
 - (A) value as a result of factoring in accordance with Section 59-2-704, reappraisal, or another adjustment;
 - (B) assessed value based on whether a property is allowed a residential exemption for a primary residence under Section 59-2-103;

- (C) assessed value based on whether a property is assessed under Part 5, Farmland Assessment Act; or
- (D) assessed value based on whether a property is assessed under Part 17, Urban Farming Assessment Act.
- (p) "Project area" means:
 - (i) for an authority created under Section 11-58-201, the same as that term is defined in Section 11-58-102;
 - (ii) for an agency created under Section 17C-1-201.5, the same as that term is defined in Section 17C-1-102; or
 - (iii) for an authority created under Section 63H-1-201, the same as that term is defined in Section 63H-1-102.
- (q) "Project area new growth" means:
 - (i) for an authority created under Section 11-58-201, an amount equal to the incremental value that is no longer provided to an authority as property tax differential;
 - (ii) for an agency created under Section 17C-1-201.5, an amount equal to the incremental value that is no longer provided to an agency as tax increment; or
 - (iii) for an authority created under Section 63H-1-201, an amount equal to the incremental value that is no longer provided to an authority as property tax allocation.
- (r) "Project area incremental revenue" means the same as that term is defined in Section 17C-1-1001.
- (s) "Property tax allocation" means the same as that term is defined in Section 63H-1-102.
- (t) "Property tax differential" means the same as that term is defined in Section 11-58-102.
- (u) "Tax increment" means the same as that term is defined in Section 17C-1-102.
- (2) Before June 1 of each year, the county assessor of each county shall deliver to the county auditor and the commission the following statements:
 - (a) a statement containing the aggregate valuation of all taxable real property a county assessor assesses in accordance with Part 3, County Assessment, for each taxing entity; and
 - (b) a statement containing the taxable value of all personal property a county assessor assesses in accordance with Part 3, County Assessment, from the prior year end values.
- (3) The county auditor shall, on or before June 8, transmit to the governing body of each taxing entity:
 - (a) the statements described in Subsections (2)(a) and (b);
 - (b) an estimate of the revenue from personal property;
 - (c) the certified tax rate; and
 - (d) all forms necessary to submit a tax levy request.
- (4)
 - (a) Except as otherwise provided in this section, the certified tax rate shall be calculated by dividing the ad valorem property tax revenue that a taxing entity budgeted for the prior year by the amount calculated under Subsection (4)(b).
 - (b) For purposes of Subsection (4)(a), the legislative body of a taxing entity shall calculate an amount as follows:
 - (i) calculate for the taxing entity the difference between:
 - (A) the aggregate taxable value of all property taxed; and
 - (B) any adjustments for current year incremental value;
 - (ii) after making the calculation required by Subsection (4)(b)(i), calculate an amount determined by increasing or decreasing the amount calculated under Subsection (4)(b)
 - (i) by the average of the percentage net change in the value of taxable property for the

- equalization period for the three calendar years immediately preceding the current calendar year;
- (iii) after making the calculation required by Subsection (4)(b)(ii), calculate the product of:
 - (A) the amount calculated under Subsection (4)(b)(ii); and
 - (B) the percentage of property taxes collected for the five calendar years immediately preceding the current calendar year; and
 - (iv) after making the calculation required by Subsection (4)(b)(iii), calculate an amount determined by:
 - (A) multiplying the percentage of property taxes collected for the five calendar years immediately preceding the current calendar year by eligible new growth; and
 - (B) subtracting the amount calculated under Subsection (4)(b)(iv)(A) from the amount calculated under Subsection (4)(b)(iii).
- (5) A certified tax rate for a taxing entity described in this Subsection (5) shall be calculated as follows:
- (a) except as provided in Subsection (5)(b) or (c), for a new taxing entity, the certified tax rate is zero;
 - (b) for a municipality incorporated on or after July 1, 1996, the certified tax rate is:
 - (i) in a county of the first, second, or third class, the levy imposed for municipal-type services under Sections 17-34-1 and 17-36-9; and
 - (ii) in a county of the fourth, fifth, or sixth class, the levy imposed for general county purposes and such other levies imposed solely for the municipal-type services identified in Section 17-34-1 and Subsection 17-36-3(23);
 - (c) for a community reinvestment agency that received all or a portion of a taxing entity's project area incremental revenue in the prior year under Title 17C, Chapter 1, Part 10, Agency Taxing Authority, the certified tax rate is calculated as described in Subsection (4) except that the commission shall treat the total revenue transferred to the community reinvestment agency as ad valorem property tax revenue that the taxing entity budgeted for the prior year; and
 - (d) for debt service voted on by the public, the certified tax rate is the actual levy imposed by that section, except that a certified tax rate for the following levies shall be calculated in accordance with Section 59-2-913 and this section:
 - (i) a school levy provided for under Section 53F-8-301, 53F-8-302, or 53F-8-303; and
 - (ii) a levy to pay for the costs of state legislative mandates or judicial or administrative orders under Section 59-2-1602.
- (6)
- (a) A judgment levy imposed under Section 59-2-1328 or 59-2-1330 may be imposed at a rate that is sufficient to generate only the revenue required to satisfy one or more eligible judgments.
 - (b) The ad valorem property tax revenue generated by a judgment levy described in Subsection (6)(a) may not be considered in establishing a taxing entity's aggregate certified tax rate.
- (7)
- (a) For the purpose of calculating the certified tax rate, the county auditor shall use:
 - (i) the taxable value of real property:
 - (A) the county assessor assesses in accordance with Part 3, County Assessment; and
 - (B) contained on the assessment roll;
 - (ii) the year end taxable value of personal property:
 - (A) a county assessor assesses in accordance with Part 3, County Assessment; and
 - (B) contained on the prior year's assessment roll; and

- (iii) the taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property.
 - (b) For purposes of Subsection (7)(a), taxable value does not include eligible new growth.
- (8)
- (a) On or before June 30, a taxing entity shall annually adopt a tentative budget.
 - (b) If a taxing entity intends to exceed the certified tax rate, the taxing entity shall notify the county auditor of:
 - (i) the taxing entity's intent to exceed the certified tax rate; and
 - (ii) the amount by which the taxing entity proposes to exceed the certified tax rate.
 - (c) The county auditor shall notify property owners of any intent to levy a tax rate that exceeds the certified tax rate in accordance with Sections 59-2-919 and 59-2-919.1.
- (9)
- (a) Subject to Subsection (9)(d), the commission shall provide notice, through electronic means on or before July 31, to a taxing entity and the Revenue and Taxation Interim Committee if:
 - (i) the amount calculated under Subsection (9)(b) is 10% or more of the year end taxable value of the real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the previous year, adjusted for prior year end incremental value; and
 - (ii) the amount calculated under Subsection (9)(c) is 50% or more of the total year end taxable value of the real and personal property of a taxpayer the commission assesses in accordance with Part 2, Assessment of Property, for the previous year.
 - (b) For purposes of Subsection (9)(a)(i), the commission shall calculate an amount by subtracting the taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the current year, adjusted for current year incremental value, from the year end taxable value of the real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the previous year, adjusted for prior year end incremental value.
 - (c) For purposes of Subsection (9)(a)(ii), the commission shall calculate an amount by subtracting the total taxable value of real and personal property of a taxpayer the commission assesses in accordance with Part 2, Assessment of Property, for the current year, from the total year end taxable value of the real and personal property of a taxpayer the commission assesses in accordance with Part 2, Assessment of Property, for the previous year.
 - (d) The notification under Subsection (9)(a) shall include a list of taxpayers that meet the requirement under Subsection (9)(a)(ii).

Amended by Chapter 214, 2021 General Session

Effective 1/1/2022

59-2-924 Definitions -- Report of valuation of property to county auditor and commission -- Transmittal by auditor to governing bodies -- Calculation of certified tax rate -- Rulemaking authority -- Adoption of tentative budget -- Notice provided by the commission.

- (1) As used in this section:
- (a)
 - (i) "Ad valorem property tax revenue" means revenue collected in accordance with this chapter.
 - (ii) "Ad valorem property tax revenue" does not include:
 - (A) interest;
 - (B) penalties;
 - (C) collections from redemptions; or

- (D) revenue received by a taxing entity from personal property that is semiconductor manufacturing equipment assessed by a county assessor in accordance with Part 3, County Assessment.
- (b) "Adjusted tax increment" means the same as that term is defined in Section 17C-1-102.
- (c)
 - (i) "Aggregate taxable value of all property taxed" means:
 - (A) the aggregate taxable value of all real property a county assessor assesses in accordance with Part 3, County Assessment, for the current year;
 - (B) the aggregate taxable value of all real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the current year; and
 - (C) the aggregate year end taxable value of all personal property a county assessor assesses in accordance with Part 3, County Assessment, contained on the prior year's tax rolls of the taxing entity.
 - (ii) "Aggregate taxable value of all property taxed" does not include the aggregate year end taxable value of personal property that is:
 - (A) semiconductor manufacturing equipment assessed by a county assessor in accordance with Part 3, County Assessment; and
 - (B) contained on the prior year's tax rolls of the taxing entity.
- (d) "Base taxable value" means:
 - (i) for an authority created under Section 11-58-201, the same as that term is defined in Section 11-58-102;
 - (ii) for an agency created under Section 17C-1-201.5, the same as that term is defined in Section 17C-1-102;
 - (iii) for an authority created under Section 63H-1-201, the same as that term is defined in Section 63H-1-102; or
 - (iv) for a host local government, the same as that term is defined in Section 63N-2-502.
- (e) "Centrally assessed benchmark value" means an amount equal to the highest year end taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for a previous calendar year that begins on or after January 1, 2015, adjusted for taxable value attributable to:
 - (i) an annexation to a taxing entity; or
 - (ii) an incorrect allocation of taxable value of real or personal property the commission assesses in accordance with Part 2, Assessment of Property.
- (f)
 - (i) "Centrally assessed new growth" means the greater of:
 - (A) zero; or
 - (B) the amount calculated by subtracting the centrally assessed benchmark value adjusted for prior year end incremental value from the taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the current year, adjusted for current year incremental value.
 - (ii) "Centrally assessed new growth" does not include a change in value as a result of a change in the method of apportioning the value prescribed by the Legislature, a court, or the commission in an administrative rule or administrative order.
- (g) "Certified tax rate" means a tax rate that will provide the same ad valorem property tax revenue for a taxing entity as was budgeted by that taxing entity for the prior year.
- (h) "Community reinvestment agency" means the same as that term is defined in Section 17C-1-102.
- (i) "Eligible new growth" means the greater of:

- (i) zero; or
- (ii) the sum of:
 - (A) locally assessed new growth;
 - (B) centrally assessed new growth; and
 - (C) project area new growth or hotel property new growth.
- (j) "Host local government" means the same as that term is defined in Section 63N-2-502.
- (k) "Hotel property" means the same as that term is defined in Section 63N-2-502.
- (l) "Hotel property new growth" means an amount equal to the incremental value that is no longer provided to a host local government as incremental property tax revenue.
- (m) "Incremental property tax revenue" means the same as that term is defined in Section 63N-2-502.
- (n) "Incremental value" means:
 - (i) for an authority created under Section 11-58-201, the amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the property that is located within a project area and on which property tax differential is collected; and
 - (B) the number that represents the percentage of the property tax differential that is paid to the authority;
 - (ii) for an agency created under Section 17C-1-201.5, the amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the property located within a project area and on which tax increment is collected; and
 - (B) the number that represents the adjusted tax increment from that project area that is paid to the agency;
 - (iii) for an authority created under Section 63H-1-201, the amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the property located within a project area and on which property tax allocation is collected; and
 - (B) the number that represents the percentage of the property tax allocation from that project area that is paid to the authority; or
 - (iv) for a host local government, an amount calculated by multiplying:
 - (A) the difference between the taxable value and the base taxable value of the hotel property on which incremental property tax revenue is collected; and
 - (B) the number that represents the percentage of the incremental property tax revenue from that hotel property that is paid to the host local government.
- (o)
 - (i) "Locally assessed new growth" means the greater of:
 - (A) zero; or
 - (B) the amount calculated by subtracting the year end taxable value of real property the county assessor assesses in accordance with Part 3, County Assessment, for the previous year, adjusted for prior year end incremental value from the taxable value of real property the county assessor assesses in accordance with Part 3, County Assessment, for the current year, adjusted for current year incremental value.
 - (ii) "Locally assessed new growth" does not include a change in:
 - (A) value as a result of factoring in accordance with Section 59-2-704, reappraisal, or another adjustment;
 - (B) assessed value based on whether a property is allowed a residential exemption for a primary residence under Section 59-2-103;
 - (C) assessed value based on whether a property is assessed under Part 5, Farmland Assessment Act; or

- (D) assessed value based on whether a property is assessed under Part 17, Urban Farming Assessment Act.
- (p) "Project area" means:
- (i) for an authority created under Section 11-58-201, the same as that term is defined in Section 11-58-102;
 - (ii) for an agency created under Section 17C-1-201.5, the same as that term is defined in Section 17C-1-102; or
 - (iii) for an authority created under Section 63H-1-201, the same as that term is defined in Section 63H-1-102.
- (q) "Project area new growth" means:
- (i) for an authority created under Section 11-58-201, an amount equal to the incremental value that is no longer provided to an authority as property tax differential;
 - (ii) for an agency created under Section 17C-1-201.5, an amount equal to the incremental value that is no longer provided to an agency as tax increment; or
 - (iii) for an authority created under Section 63H-1-201, an amount equal to the incremental value that is no longer provided to an authority as property tax allocation.
- (r) "Project area incremental revenue" means the same as that term is defined in Section 17C-1-1001.
- (s) "Property tax allocation" means the same as that term is defined in Section 63H-1-102.
- (t) "Property tax differential" means the same as that term is defined in Section 11-58-102.
- (u) "Qualifying exempt revenue" means revenue received:
- (i) for the previous calendar year;
 - (ii) by a taxing entity;
 - (iii) from tangible personal property contained on the prior year's tax rolls that is exempt from property tax under Subsection 59-2-1115(2)(b) for a calendar year beginning on January 1, 2022; and
 - (iv) on the aggregate 2021 year end taxable value of the tangible personal property that exceeds \$15,300.
- (v) "Tax increment" means the same as that term is defined in Section 17C-1-102.
- (2) Before June 1 of each year, the county assessor of each county shall deliver to the county auditor and the commission the following statements:
- (a) a statement containing the aggregate valuation of all taxable real property a county assessor assesses in accordance with Part 3, County Assessment, for each taxing entity; and
 - (b) a statement containing the taxable value of all personal property a county assessor assesses in accordance with Part 3, County Assessment, from the prior year end values.
- (3) The county auditor shall, on or before June 8, transmit to the governing body of each taxing entity:
- (a) the statements described in Subsections (2)(a) and (b);
 - (b) an estimate of the revenue from personal property;
 - (c) the certified tax rate; and
 - (d) all forms necessary to submit a tax levy request.
- (4)
- (a) Except as otherwise provided in this section, the certified tax rate shall be calculated by dividing the ad valorem property tax revenue that a taxing entity budgeted for the prior year minus the qualifying exempt revenue by the amount calculated under Subsection (4)(b).
 - (b) For purposes of Subsection (4)(a), the legislative body of a taxing entity shall calculate an amount as follows:
 - (i) calculate for the taxing entity the difference between:

- (A) the aggregate taxable value of all property taxed; and
- (B) any adjustments for current year incremental value;
- (ii) after making the calculation required by Subsection (4)(b)(i), calculate an amount determined by increasing or decreasing the amount calculated under Subsection (4)(b)(i) by the average of the percentage net change in the value of taxable property for the equalization period for the three calendar years immediately preceding the current calendar year;
- (iii) after making the calculation required by Subsection (4)(b)(ii), calculate the product of:
 - (A) the amount calculated under Subsection (4)(b)(ii); and
 - (B) the percentage of property taxes collected for the five calendar years immediately preceding the current calendar year; and
- (iv) after making the calculation required by Subsection (4)(b)(iii), calculate an amount determined by:
 - (A) multiplying the percentage of property taxes collected for the five calendar years immediately preceding the current calendar year by eligible new growth; and
 - (B) subtracting the amount calculated under Subsection (4)(b)(iv)(A) from the amount calculated under Subsection (4)(b)(iii).
- (5) A certified tax rate for a taxing entity described in this Subsection (5) shall be calculated as follows:
 - (a) except as provided in Subsection (5)(b) or (c), for a new taxing entity, the certified tax rate is zero;
 - (b) for a municipality incorporated on or after July 1, 1996, the certified tax rate is:
 - (i) in a county of the first, second, or third class, the levy imposed for municipal-type services under Sections 17-34-1 and 17-36-9; and
 - (ii) in a county of the fourth, fifth, or sixth class, the levy imposed for general county purposes and such other levies imposed solely for the municipal-type services identified in Section 17-34-1 and Subsection 17-36-3(23);
 - (c) for a community reinvestment agency that received all or a portion of a taxing entity's project area incremental revenue in the prior year under Title 17C, Chapter 1, Part 10, Agency Taxing Authority, the certified tax rate is calculated as described in Subsection (4) except that the commission shall treat the total revenue transferred to the community reinvestment agency as ad valorem property tax revenue that the taxing entity budgeted for the prior year; and
 - (d) for debt service voted on by the public, the certified tax rate is the actual levy imposed by that section, except that a certified tax rate for the following levies shall be calculated in accordance with Section 59-2-913 and this section:
 - (i) a school levy provided for under Section 53F-8-301, 53F-8-302, or 53F-8-303; and
 - (ii) a levy to pay for the costs of state legislative mandates or judicial or administrative orders under Section 59-2-1602.
- (6)
 - (a) A judgment levy imposed under Section 59-2-1328 or 59-2-1330 may be imposed at a rate that is sufficient to generate only the revenue required to satisfy one or more eligible judgments.
 - (b) The ad valorem property tax revenue generated by a judgment levy described in Subsection (6)(a) may not be considered in establishing a taxing entity's aggregate certified tax rate.
- (7)
 - (a) For the purpose of calculating the certified tax rate, the county auditor shall use:
 - (i) the taxable value of real property:

- (A) the county assessor assesses in accordance with Part 3, County Assessment; and
 - (B) contained on the assessment roll;
 - (ii) the year end taxable value of personal property:
 - (A) a county assessor assesses in accordance with Part 3, County Assessment; and
 - (B) contained on the prior year's assessment roll; and
 - (iii) the taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property.
 - (b) For purposes of Subsection (7)(a), taxable value does not include eligible new growth.
- (8)
- (a) On or before June 30, a taxing entity shall annually adopt a tentative budget.
 - (b) If a taxing entity intends to exceed the certified tax rate, the taxing entity shall notify the county auditor of:
 - (i) the taxing entity's intent to exceed the certified tax rate; and
 - (ii) the amount by which the taxing entity proposes to exceed the certified tax rate.
 - (c) The county auditor shall notify property owners of any intent to levy a tax rate that exceeds the certified tax rate in accordance with Sections 59-2-919 and 59-2-919.1.
- (9)
- (a) Subject to Subsection (9)(d), the commission shall provide notice, through electronic means on or before July 31, to a taxing entity and the Revenue and Taxation Interim Committee if:
 - (i) the amount calculated under Subsection (9)(b) is 10% or more of the year end taxable value of the real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the previous year, adjusted for prior year end incremental value; and
 - (ii) the amount calculated under Subsection (9)(c) is 50% or more of the total year end taxable value of the real and personal property of a taxpayer the commission assesses in accordance with Part 2, Assessment of Property, for the previous year.
 - (b) For purposes of Subsection (9)(a)(i), the commission shall calculate an amount by subtracting the taxable value of real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the current year, adjusted for current year incremental value, from the year end taxable value of the real and personal property the commission assesses in accordance with Part 2, Assessment of Property, for the previous year, adjusted for prior year end incremental value.
 - (c) For purposes of Subsection (9)(a)(ii), the commission shall calculate an amount by subtracting the total taxable value of real and personal property of a taxpayer the commission assesses in accordance with Part 2, Assessment of Property, for the current year, from the total year end taxable value of the real and personal property of a taxpayer the commission assesses in accordance with Part 2, Assessment of Property, for the previous year.
 - (d) The notification under Subsection (9)(a) shall include a list of taxpayers that meet the requirement under Subsection (9)(a)(ii).

Amended by Chapter 214, 2021 General Session
Amended by Chapter 388, 2021 General Session

59-2-924.1 Definitions -- Commission authorized to adjust taxing entity's certified rate for clerical error -- Requirements -- Amount of adjustment.

- (1) For purposes of this section:
 - (a) "Clerical error" means the following in an assessment roll:
 - (i) an omission;

- (ii) an error; or
- (iii) a defect in form.
- (b) "Year" means the period beginning on January 1 and ending on December 31 during which there is a clerical error on the taxing entity's assessment roll.
- (2) The commission shall adjust a taxing entity's certified tax rate as provided in Subsection (3) if the county legislative body in which the taxing entity is located certifies to the commission in writing that:
 - (a) the taxing entity's assessment roll contained a clerical error;
 - (b) the county adjusted the clerical error on the assessment roll;
 - (c) the taxing entity's actual collections for the year were different than the taxing entity's budgeted collections for the year; and
 - (d) the taxing entity notified the county legislative body of the clerical error after the county treasurer provided the tax notices under Section 59-2-1317, but no later than 60 days after the day on which the county treasurer made the final annual settlement with the taxing entity under Section 59-2-1365.
- (3)
 - (a) The adjustment under Subsection (2) is an amount equal to the lesser of:
 - (i) the difference between the taxing entity's budgeted collections for the year and the taxing entity's actual collections for the year; or
 - (ii) the amount of the clerical error.
 - (b) The commission shall make an adjustment under Subsection (2) no later than 90 days after the day on which the county treasurer made the final annual settlement with the taxing entity under Section 59-2-1365.

Amended by Chapter 279, 2014 General Session

59-2-924.2 Adjustments to the calculation of a taxing entity's certified tax rate.

- (1) For purposes of this section, "certified tax rate" means a certified tax rate calculated in accordance with Section 59-2-924.
- (2) Beginning January 1, 1997, if a taxing entity receives increased revenues from uniform fees on tangible personal property under Section 59-2-405, 59-2-405.1, 59-2-405.2, 59-2-405.3, or 72-10-110.5 as a result of any county imposing a sales and use tax under Chapter 12, Part 11, County Option Sales and Use Tax, the taxing entity shall decrease its certified tax rate to offset the increased revenues.
- (3)
 - (a) Beginning July 1, 1997, if a county has imposed a sales and use tax under Chapter 12, Part 11, County Option Sales and Use Tax, the county's certified tax rate shall be:
 - (i) decreased on a one-time basis by the amount of the estimated sales and use tax revenue to be distributed to the county under Subsection 59-12-1102(3); and
 - (ii) increased by the amount necessary to offset the county's reduction in revenue from uniform fees on tangible personal property under Section 59-2-405, 59-2-405.1, 59-2-405.2, 59-2-405.3, or 72-10-110.5 as a result of the decrease in the certified tax rate under Subsection (3)(a)(i).
 - (b) The commission shall determine estimates of sales and use tax distributions for purposes of Subsection (3)(a).
- (4) Beginning January 1, 1998, if a municipality has imposed an additional resort communities sales and use tax under Section 59-12-402, the municipality's certified tax rate shall be decreased on a one-time basis by the amount necessary to offset the first 12 months of

estimated revenue from the additional resort communities sales and use tax imposed under Section 59-12-402.

- (5)
- (a) This Subsection (5) applies to each county that:
- (i) establishes a countywide special service district under Title 17D, Chapter 1, Special Service District Act, to provide jail service, as provided in Subsection 17D-1-201(10); and
 - (ii) levies a property tax on behalf of the special service district under Section 17D-1-105.
- (b)
- (i) The certified tax rate of each county to which this Subsection (5) applies shall be decreased by the amount necessary to reduce county revenues by the same amount of revenues that will be generated by the property tax imposed on behalf of the special service district.
 - (ii) Each decrease under Subsection (5)(b)(i) shall occur contemporaneously with the levy on behalf of the special service district under Section 17D-1-105.
- (6)
- (a) As used in this Subsection (6):
- (i) "Annexing county" means a county whose unincorporated area is included within a public safety district by annexation.
 - (ii) "Annexing municipality" means a municipality whose area is included within a public safety district by annexation.
 - (iii) "Equalized public safety protection tax rate" means the tax rate that results from:
 - (A) calculating, for each participating county and each participating municipality, the property tax revenue necessary:
 - (I) in the case of a fire district, to cover all of the costs associated with providing fire protection, paramedic, and emergency services:
 - (Aa) for a participating county, in the unincorporated area of the county; and
 - (Bb) for a participating municipality, in the municipality; or
 - (II) in the case of a police district, to cover all the costs:
 - (Aa) associated with providing law enforcement service:
 - (Ii) for a participating county, in the unincorporated area of the county; and
 - (Iii) for a participating municipality, in the municipality; and
 - (Bb) that the police district board designates as the costs to be funded by a property tax; and
 - (B) adding all the amounts calculated under Subsection (6)(a)(iii)(A) for all participating counties and all participating municipalities and then dividing that sum by the aggregate taxable value of the property, as adjusted in accordance with Section 59-2-913:
 - (I) for participating counties, in the unincorporated area of all participating counties; and
 - (II) for participating municipalities, in all the participating municipalities.
 - (iv) "Fire district" means a service area under Title 17B, Chapter 2a, Part 9, Service Area Act:
 - (A) created to provide fire protection, paramedic, and emergency services; and
 - (B) in the creation of which an election was not required under Subsection 17B-1-214(3)(d).
 - (v) "Participating county" means a county whose unincorporated area is included within a public safety district at the time of the creation of the public safety district.
 - (vi) "Participating municipality" means a municipality whose area is included within a public safety district at the time of the creation of the public safety district.
 - (vii) "Police district" means a service area under Title 17B, Chapter 2a, Part 9, Service Area Act, within a county of the first class:
 - (A) created to provide law enforcement service; and
 - (B) in the creation of which an election was not required under Subsection 17B-1-214(3)(d).

- (viii) "Public safety district" means a fire district or a police district.
- (ix) "Public safety service" means:
 - (A) in the case of a public safety district that is a fire district, fire protection, paramedic, and emergency services; and
 - (B) in the case of a public safety district that is a police district, law enforcement service.
- (b) In the first year following creation of a public safety district, the certified tax rate of each participating county and each participating municipality shall be decreased by the amount of the equalized public safety tax rate.
- (c) In the first budget year following annexation to a public safety district, the certified tax rate of each annexing county and each annexing municipality shall be decreased by an amount equal to the amount of revenue budgeted by the annexing county or annexing municipality:
 - (i) for public safety service; and
 - (ii) in:
 - (A) for a taxing entity operating under a January 1 through December 31 fiscal year, the prior calendar year; or
 - (B) for a taxing entity operating under a July 1 through June 30 fiscal year, the prior fiscal year.
- (d) Each tax levied under this section by a public safety district shall be considered to be levied by:
 - (i) each participating county and each annexing county for purposes of the county's tax limitation under Section 59-2-908; and
 - (ii) each participating municipality and each annexing municipality for purposes of the municipality's tax limitation under Section 10-5-112, for a town, or Section 10-6-133, for a city.
- (e) The calculation of a public safety district's certified tax rate for the year of annexation shall be adjusted to include an amount of revenue equal to one half of the amount of revenue budgeted by the annexing entity for public safety service in the annexing entity's prior fiscal year if:
 - (i) the public safety district operates on a January 1 through December 31 fiscal year;
 - (ii) the public safety district approves an annexation of an entity operating on a July 1 through June 30 fiscal year; and
 - (iii) the annexation described in Subsection (6)(e)(ii) takes effect on July 1.
- (7)
 - (a) The base taxable value as defined in Section 17C-1-102 shall be reduced for any year to the extent necessary to provide a community reinvestment agency established under Title 17C, Limited Purpose Local Government Entities - Community Reinvestment Agency Act, with approximately the same amount of money the agency would have received without a reduction in the county's certified tax rate, calculated in accordance with Section 59-2-924, if:
 - (i) in that year there is a decrease in the certified tax rate under Subsection (2) or (3)(a);
 - (ii) the amount of the decrease is more than 20% of the county's certified tax rate of the previous year; and
 - (iii) the decrease results in a reduction of the amount to be paid to the agency under Section 17C-1-403 or 17C-1-404.
 - (b) The base taxable value as defined in Section 17C-1-102 shall be increased in any year to the extent necessary to provide a community reinvestment agency with approximately the same amount of money as the agency would have received without an increase in the certified tax rate that year if:

- (i) in that year the base taxable value as defined in Section 17C-1-102 is reduced due to a decrease in the certified tax rate under Subsection (2) or (3)(a); and
 - (ii) the certified tax rate of a city, school district, local district, or special service district increases independent of the adjustment to the taxable value of the base year.
- (c) Notwithstanding a decrease in the certified tax rate under Subsection (2) or (3)(a), the amount of money allocated and, when collected, paid each year to a community reinvestment agency established under Title 17C, Limited Purpose Local Government Entities - Community Reinvestment Agency Act, for the payment of bonds or other contract indebtedness, but not for administrative costs, may not be less than that amount would have been without a decrease in the certified tax rate under Subsection (2) or (3)(a).
- (8)
- (a) For the calendar year beginning on January 1, 2014, the calculation of a county assessing and collecting levy shall be adjusted by the amount necessary to offset:
 - (i) any change in the certified tax rate that may result from amendments to Part 16, Multicounty Assessing and Collecting Levy, in Laws of Utah 2014, Chapter 270, Section 3; and
 - (ii) the difference in the amount of revenue a taxing entity receives from or contributes to the Property Tax Valuation Agency Fund, created in Section 59-2-1602, that may result from amendments to Part 16, Multicounty Assessing and Collecting Levy, in Laws of Utah 2014, Chapter 270, Section 3.
 - (b) A taxing entity is not required to comply with the notice and public hearing requirements in Section 59-2-919 for an adjustment to the county assessing and collecting levy described in Subsection (8)(a).

Amended by Chapter 364, 2018 General Session

Amended by Chapter 436, 2018 General Session

59-2-926 Proposed tax increase by state -- Notice -- Contents -- Dates.

If the state authorizes a tax rate that exceeds the applicable tax rate described in Section 53F-2-301 or 53F-2-301.5, or authorizes a levy pursuant to Section 59-2-1602 that exceeds the certified revenue levy as defined in Section 59-2-102, the state shall publish a notice no later than 10 days after the last day of the annual legislative general session that meets the following requirements:

- (1)
 - (a) The Office of the Legislative Fiscal Analyst shall advertise that the state authorized a levy that generates revenue in excess of the previous year's ad valorem tax revenue, plus eligible new growth as defined in Section 59-2-924, but exclusive of revenue from collections from redemptions, interest, and penalties:
 - (i) in a newspaper of general circulation in the state; and
 - (ii) as required in Section 45-1-101.
 - (b) Except an advertisement published on a website, the advertisement described in Subsection (1)(a):
 - (i) shall be no less than 1/4 page in size and the type used shall be no smaller than 18 point, and surrounded by a 1/4-inch border;
 - (ii) may not be placed in that portion of the newspaper where legal notices and classified advertisements appear; and
 - (iii) shall be run once.
- (2) The form and content of the notice shall be substantially as follows:

"NOTICE OF TAX INCREASE

The state has budgeted an increase in its property tax revenue from \$_____ to \$_____ or ____%. The increase in property tax revenues will come from the following sources (include all of the following provisions):

- (a) \$_____ of the increase will come from (provide an explanation of the cause of adjustment or increased revenues, such as reappraisals or factoring orders);
- (b) \$_____ of the increase will come from natural increases in the value of the tax base due to (explain cause of eligible new growth, such as new building activity, annexation, etc.);
- (c) a home valued at \$100,000 in the state of Utah which based on last year's (levy for the basic state-supported school program, applicable tax rate for the Property Tax Valuation Agency Fund, or both) paid \$_____ in property taxes would pay the following:
 - (i) \$_____ if the state of Utah did not budget an increase in property tax revenue exclusive of eligible new growth; and
 - (ii) \$_____ under the increased property tax revenues exclusive of eligible new growth budgeted by the state of Utah."

Amended by Chapter 415, 2018 General Session
Amended by Chapter 456, 2018 General Session

Part 10 Equalization

59-2-1001 County board of equalization -- Public hearings -- Hearing officers -- Notice of decision -- Rulemaking.

- (1) The county legislative body is the county board of equalization and the county auditor is the clerk of the county board of equalization.
- (2) The county board of equalization shall adjust and equalize the valuation and assessment of the real and personal property within the county, subject to regulation and control by the commission, as prescribed by law. The county board of equalization shall meet and hold public hearings each year to examine the assessment roll and equalize the assessment of property in the county, including the assessment for general taxes of all taxing entities located in the county.
- (3)
 - (a) Except as provided in Subsection (3)(d), a county board of equalization may:
 - (i) appoint an appraiser licensed in accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act, as a hearing officer for the purpose of examining an applicant or a witness; or
 - (ii) appoint an individual who is not licensed in accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act, as a hearing officer for the purpose of examining an applicant or a witness if the county board of equalization determines that the individual has competency relevant to the work of a hearing officer, including competency in:
 - (A) real estate;
 - (B) finance;
 - (C) economics;
 - (D) public administration; or
 - (E) law.

- (b) Except as provided in Subsection (3)(d), beginning on January 1, 2014, a county board of equalization may only allow an individual to serve as a hearing officer for the purposes of examining an applicant or a witness if the individual has completed a course the commission:
 - (i) develops in accordance with Subsection (3)(c)(i); or
 - (ii) approves in accordance with Subsection (3)(c)(ii).
- (c)
 - (i) On or before January 1, 2014, the commission shall develop a hearing officer training course that includes training in property valuation and administrative law.
 - (ii) In addition to the course the commission develops in accordance with Subsection (3)(c)(i), the commission may approve a hearing officer training course provided by a county or a private entity if the course includes training in property valuation and administrative law.
 - (iii) The commission shall ensure that any training described in this Subsection (3)(c) complies with Title 63G, Chapter 22, State Training and Certification Requirements.
- (d) A county board of equalization may not appoint a person employed by an assessor's office as a hearing officer.
- (e) A hearing officer shall transmit the hearing officer's findings to the board, where a quorum shall be required for final action upon any application for exemption, deferral, reduction, or abatement.
- (4) The clerk of the board of equalization shall notify the taxpayer, in writing, of any decision of the board. The decision shall include any adjustment in the amount of taxes due on the property resulting from a change in the taxable value and shall be considered the corrected tax notice.
- (5) During the session of the board, the assessor or any deputy whose testimony is needed shall be present and may make any statement or introduce and examine witnesses on questions before the board.
- (6) The county board of equalization may make and enforce any rule which is consistent with statute or commission rule and necessary for the government of the board, the preservation of order, and the transaction of business.

Amended by Chapter 200, 2018 General Session

59-2-1002 Change in assessment -- Force and effect -- Additional assessments -- Notice.

- (1) The county board of equalization shall use all information it may gain from the records of the county or elsewhere in equalizing the assessment of the property in the county or in determining any exemptions. The board may require the assessor to enter upon the assessment roll any taxable property which has not been assessed and any assessment made has the same force and effect as if made by the assessor before the delivery of the assessment roll to the county treasurer.
- (2) During its sessions, the county board of equalization may direct the assessor to:
 - (a) assess any taxable property which has escaped assessment;
 - (b) add to the amount, number, or quantity of property when a false or incomplete list has been rendered; and
 - (c) make and enter new assessments, at the same time cancelling previous entries, when any assessment made by the assessor is considered by the board to be incomplete or incorrect.
- (3) The clerk of the board of equalization shall give written notice:
 - (a) to all interested persons of the day fixed for the investigation of any assessment under consideration by the board at least 30 days before action is taken; and
 - (b) to the assessor of a valuation adjustment made in accordance with Subsection 59-2-301.4(2) or another adjustment under this section.

Amended by Chapter 248, 2013 General Session

59-2-1003 Power of county board to increase or decrease assessment.

- (1) The county board of equalization may, after giving notice as prescribed by any rules the commission makes in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, increase or decrease any assessment contained in any assessment book, so as to equalize the assessment of all classes of property under Section 59-2-103.
- (2) In accordance with any rules the commission makes in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the county board of equalization shall notify the assessor of an adjustment made in accordance with Subsection (1).

Amended by Chapter 85, 2012 General Session

59-2-1004 Appeal to county board of equalization -- Real property -- Time period for appeal -- Public hearing requirements -- Decision of board -- Extensions approved by commission -- Appeal to commission.

- (1) As used in this section:
 - (a) "Final assessed value" means:
 - (i) for real property for which the taxpayer appealed the valuation or equalization to the county board of equalization in accordance with this section, the value given to the real property by the county board of equalization, including a value based on a stipulation of the parties;
 - (ii) for real property for which the taxpayer or a county assessor appealed the valuation or equalization to the commission in accordance with Section 59-2-1006, the value given to the real property by:
 - (A) the commission, if the commission has issued a decision in the appeal or the parties have entered a stipulation; or
 - (B) a county board of equalization, if the commission has not yet issued a decision in the appeal and the parties have not entered a stipulation; or
 - (iii) for real property for which the taxpayer or a county assessor sought judicial review of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review, the value given the real property by the commission.
 - (b) "Inflation adjusted value" means the value of the real property that is the subject of the appeal as calculated by changing the final assessed value for the previous taxable year for the real property by the median property value change.
 - (c) "Median property value change" means the midpoint of the property value changes for all real property that is:
 - (i) of the same class of real property as the qualified real property; and
 - (ii) located within the same county and within the same market area as the qualified real property.
 - (d) "Property value change" means the percentage change in the fair market value of real property on or after January 1 of the previous year and before January 1 of the current year.
 - (e) "Qualified real property" means real property:
 - (i) for which:
 - (A) the taxpayer or a county assessor appealed the valuation or equalization for the previous taxable year to the county board of equalization in accordance with this section or the commission in accordance with Section 59-2-1006;

- (B) the appeal described in Subsection (1)(e)(i)(A), resulted in a final assessed value that was lower than the assessed value; and
- (C) the assessed value for the current taxable year is higher than the inflation adjusted value; and
- (ii) that, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, has not had a qualifying change.
- (f) "Qualifying change" means one of the following changes to real property that occurs on or after January 1 of the previous taxable year and before January 1 of the current taxable year:
 - (i) a physical improvement if, solely as a result of the physical improvement, the fair market value of the physical improvement equals or exceeds the greater of 10% of fair market value of the real property or \$20,000;
 - (ii) a zoning change, if the fair market value of the real property increases solely as a result of the zoning change; or
 - (iii) a change in the legal description of the real property, if the fair market value of the real property increases solely as a result of the change in the legal description of the real property.
- (2)
 - (a) A taxpayer dissatisfied with the valuation or the equalization of the taxpayer's real property may make an application to appeal by:
 - (i) filing the application with the county board of equalization within the time period described in Subsection (3); or
 - (ii) making an application by telephone or other electronic means within the time period described in Subsection (3) if the county legislative body passes a resolution under Subsection (8) authorizing a taxpayer to make an application by telephone or other electronic means.
 - (b)
 - (i) The county board of equalization shall make a rule describing the contents of the application.
 - (ii) In addition to any information the county board of equalization requires, the application shall include information about:
 - (A) the burden of proof in an appeal involving qualified real property; and
 - (B) the process for the taxpayer to learn the inflation adjusted value of the qualified real property.
 - (c)
 - (i)
 - (A) The county assessor shall notify the county board of equalization of a qualified real property's inflation adjusted value within 15 business days after the date on which the county assessor receives notice that a taxpayer filed an appeal with the county board of equalization.
 - (B) The county assessor shall notify the commission of a qualified real property's inflation adjusted value within 15 business days after the date on which the county assessor receives notice that a person dissatisfied with the decision of a county board of equalization files an appeal with the commission.
 - (ii)
 - (A) A person may not appeal a county assessor's calculation of inflation adjusted value but may appeal the fair market value of a qualified real property.
 - (B) A person may appeal a determination of whether, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, real property had a qualifying change.

- (3)
- (a) Except as provided in Subsection (3)(b) and for purposes of Subsection (2), a taxpayer shall make an application to appeal the valuation or the equalization of the taxpayer's real property on or before the later of:
 - (i) September 15 of the current calendar year; or
 - (ii) the last day of a 45-day period beginning on the day on which the county auditor provides the notice under Section 59-2-919.1.
 - (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall make rules providing for circumstances under which the county board of equalization is required to accept an application to appeal that is filed after the time period prescribed in Subsection (3)(a).
- (4)
- (a) Except as provided in Subsection (4)(b), the taxpayer shall include in the application under Subsection (2)(a):
 - (i) the taxpayer's estimate of the fair market value of the property and any evidence that may indicate that the assessed valuation of the taxpayer's property is improperly equalized with the assessed valuation of comparable properties; and
 - (ii) a signed statement of the personal property located in a multi-tenant residential property, as that term is defined in Section 59-2-301.8 if the taxpayer:
 - (A) appeals the value of multi-tenant residential property assessed in accordance with Section 59-2-301.8; and
 - (B) intends to contest the value of the personal property located within the multi-tenant residential property.
 - (b)
 - (i) For an appeal involving qualified real property:
 - (A) the county board of equalization shall presume that the fair market value of the qualified real property is equal to the inflation adjusted value; and
 - (B) except as provided in Subsection (4)(b)(ii), the taxpayer may provide the information described in Subsection (4)(a).
 - (ii) If the taxpayer seeks to prove that the fair market value of the qualified real property is below the inflation adjusted value, the taxpayer shall provide the information described in Subsection (4)(a).
- (5) In reviewing evidence submitted to a county board of equalization by or on behalf of an owner or a county assessor, the county board of equalization shall consider and weigh:
- (a) the accuracy, reliability, and comparability of the evidence presented by the owner or the county assessor;
 - (b) if submitted, the sales price of relevant property that was under contract for sale as of the lien date but sold after the lien date;
 - (c) if submitted, the sales offering price of property that was offered for sale as of the lien date but did not sell, including considering and weighing the amount of time for which, and manner in which, the property was offered for sale; and
 - (d) if submitted, other evidence that is relevant to determining the fair market value of the property.
- (6)
- (a) The county board of equalization shall meet and hold public hearings as described in Section 59-2-1001.
 - (b)

- (i) For purposes of this Subsection (6)(b), "significant adjustment" means a proposed adjustment to the valuation of real property that:
 - (A) is to be made by a county board of equalization; and
 - (B) would result in a valuation that differs from the original assessed value by at least 20% and \$1,000,000.
- (ii) When a county board of equalization is going to consider a significant adjustment, the county board of equalization shall:
 - (A) list the significant adjustment as a separate item on the agenda of the public hearing at which the county board of equalization is going to consider the significant adjustment; and
 - (B) for purposes of the agenda described in Subsection (6)(b)(ii)(A), provide a description of the property for which the county board of equalization is considering a significant adjustment.
- (c) The county board of equalization shall make a decision on each appeal filed in accordance with this section within 60 days after the day on which the taxpayer makes an application.
- (d) The commission may approve the extension of a time period provided for in Subsection (6)(c) for a county board of equalization to make a decision on an appeal.
- (e) Unless the commission approves the extension of a time period under Subsection (6)(d), if a county board of equalization fails to make a decision on an appeal within the time period described in Subsection (6)(c), the county legislative body shall:
 - (i) list the appeal, by property owner and parcel number, on the agenda for the next meeting the county legislative body holds after the expiration of the time period described in Subsection (6)(c); and
 - (ii) hear the appeal at the meeting described in Subsection (6)(e)(i).
- (f) The decision of the county board of equalization shall contain:
 - (i) a determination of the valuation of the property based on fair market value; and
 - (ii) a conclusion that the fair market value is properly equalized with the assessed value of comparable properties.
- (g) If no evidence is presented before the county board of equalization, the county board of equalization shall presume that the equalization issue has been met.
- (h)
 - (i) If the fair market value of the property that is the subject of the appeal deviates plus or minus 5% from the assessed value of comparable properties, the county board of equalization shall adjust the valuation of the appealed property to reflect a value equalized with the assessed value of comparable properties.
 - (ii) Subject to Sections 59-2-301.1, 59-2-301.2, 59-2-301.3, and 59-2-301.4, equalized value established under Subsection (6)(h)(i) shall be the assessed value for property tax purposes until the county assessor is able to evaluate and equalize the assessed value of all comparable properties to bring all comparable properties into conformity with full fair market value.
- (7) If any taxpayer is dissatisfied with the decision of the county board of equalization, the taxpayer may file an appeal with the commission as described in Section 59-2-1006.
- (8) A county legislative body may pass a resolution authorizing taxpayers owing taxes on property assessed by that county to file property tax appeals applications under this section by telephone or other electronic means.

Amended by Chapter 377, 2021 General Session

59-2-1004.5 Valuation adjustment for decrease in taxable value caused by a natural disaster.

- (1) For purposes of this section:
 - (a) "Natural disaster" means:
 - (i) an explosion;
 - (ii) fire;
 - (iii) a flood;
 - (iv) a storm;
 - (v) a tornado;
 - (vi) winds;
 - (vii) an earthquake;
 - (viii) lightning;
 - (ix) any adverse weather event; or
 - (x) any event similar to an event described in this Subsection (1), as determined by the commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
 - (b) "Natural disaster damage" means any physical harm to property caused by a natural disaster.
- (2) Except as provided in Subsection (3), if, during a calendar year, property sustains a decrease in taxable value that is caused by natural disaster damage, the owner of the property may apply to the county board of equalization for an adjustment in the taxable value of the owner's property as provided in Subsection (4).
- (3) An owner may not receive the valuation adjustment described in this section if the decrease in taxable value described in Subsection (2) is:
 - (a) due to the intentional action or inaction of the owner; or
 - (b) less than 30% of the taxable value of the property described in Subsection (2) before the decrease in taxable value described in Subsection (2).
- (4)
 - (a) To receive the valuation adjustment described in Subsection (2), the owner of the property shall file an application for the valuation adjustment with the county board of equalization on or before the later of:
 - (i) the deadline described in Subsection 59-2-1004(3); or
 - (ii) 45 days after the day on which the natural disaster damage described in Subsection (2) occurs.
 - (b) The county board of equalization shall hold a hearing:
 - (i) within 30 days after the day on which the county board of equalization receives the application described in Subsection (4)(a); and
 - (ii) following the procedures and requirements of Section 59-2-1001.
 - (c) At the hearing described in Subsection (4)(b), the applicant shall have the burden of proving, by a preponderance of the evidence:
 - (i) that the property sustained a decrease in taxable value, that:
 - (A) was caused by natural disaster damage; and
 - (B) is at least 30% of the taxable value of the property described in this Subsection (4)(c)(i) before the decrease in taxable value described in this Subsection (4)(c)(i);
 - (ii) the amount of the decrease in taxable value described in Subsection (4)(c)(i); and
 - (iii) that the decrease in taxable value described in Subsection (4)(c)(i) is not due to the action or inaction of the applicant.
 - (d) If the county board of equalization determines that the applicant has met the burden of proof described in Subsection (4)(c), the county board of equalization shall reduce the valuation of the property described in Subsection (4)(c)(i) by an amount equal to the decrease in taxable

value of the property multiplied by the percentage of the calendar year remaining after the natural disaster damage occurred.

- (e) The decision of the board of equalization shall be provided to the applicant, in writing, within 30 days after the day on which the county board of equalization concludes the hearing described in Subsection (4)(b).
- (5) An applicant that is dissatisfied with a decision of the county board of equalization under this section may appeal that decision under Section 59-2-1006.

Amended by Chapter 16, 2019 General Session

59-2-1004.6 Tax relief for decrease in fair market value due to access interruption.

- (1) For purposes of this section "access interruption" means interruption of the normal access to or from property due to any circumstance beyond the control of the owner, including:
 - (a) road construction;
 - (b) traffic diversion;
 - (c) an accident;
 - (d) vandalism;
 - (e) an explosion;
 - (f) fire;
 - (g) a flood;
 - (h) a storm;
 - (i) a tornado;
 - (j) winds;
 - (k) an earthquake;
 - (l) lightning;
 - (m) any adverse weather event; or
 - (n) any event similar to the events described in this Subsection (1), as determined by the commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (2) Except as provided in Subsection (3), if, during a calendar year, property sustains a decrease in fair market value that is caused by access interruption, the owner of the property may apply to the county board of equalization for an adjustment in the fair market value of the owner's property as provided in Subsection (4).
- (3) Notwithstanding Subsection (2), an owner may not receive the tax relief described in this section if the decrease in fair market value described in Subsection (2) is due to the intentional action or inaction of the owner.
- (4)
 - (a) To receive the tax relief described in Subsection (2), the owner of the property shall file an application for tax relief with the county board of equalization on or before September 30.
 - (b) The county board of equalization shall hold a hearing:
 - (i) within 30 days of the day on which the application described in Subsection (4)(a) is received by the board of equalization; and
 - (ii) in the manner described in Section 59-2-1001.
 - (c) At the hearing described in Subsection (4)(b), the applicant shall have the burden of proving, by a preponderance of the evidence:
 - (i) that the property sustained a decrease in fair market value, during the applicable calendar year, that was caused by access interruption;
 - (ii) the amount of the decrease in fair market value described in Subsection (4)(c)(i); and

- (iii) that the decrease in fair market value described in Subsection (4)(c)(i) is not due to the action or inaction of the applicant.
 - (d) If the county board of equalization determines that the applicant has met the burden of proof described in Subsection (4)(c), the county board of equalization shall reduce the valuation of the property described in Subsection (4)(c)(i) by an amount equal to the decrease in fair market value of the property multiplied by the portion of the calendar year that the fair market value of the property was decreased.
 - (e) The decision of the board of equalization shall be provided to the applicant, in writing, within 30 days of the day on which the hearing described in Subsection (4)(b) is concluded.
- (5) An applicant that is dissatisfied with a decision of the board of equalization under this section may appeal that decision under Section 59-2-1006.

Amended by Chapter 382, 2008 General Session

59-2-1005 Procedures for appeal of personal property valuation -- Time for appeal -- Hearing -- Decision -- Appeal to commission.

- (1)
- (a) A taxpayer owning personal property assessed by a county assessor under Section 59-2-301 may make an appeal relating to the value of the personal property by filing an application with the county legislative body no later than:
 - (i) the expiration of the time allowed under Section 59-2-306 for filing a signed statement, if the county assessor requests a signed statement under Section 59-2-306; or
 - (ii) 60 days after the mailing of the tax notice, for each other taxpayer.
 - (b) A county legislative body shall:
 - (i) after giving reasonable notice, hear an appeal filed under Subsection (1)(a); and
 - (ii) render a written decision on the appeal within 60 days after receiving the appeal.
 - (c) If the taxpayer is dissatisfied with a county legislative body decision under Subsection (1)(b), the taxpayer may file an appeal with the commission in accordance with Section 59-2-1006.
- (2) A taxpayer owning personal property subject to a fee in lieu of tax or a uniform tax under Article XIII, Section 2 of the Utah Constitution that is based on the value of the property may appeal the basis of the value by filing an appeal with the commission within 30 days after the mailing of the tax notice.

Amended by Chapter 131, 2010 General Session

59-2-1006 Appeal to commission -- Duties of auditor -- Decision by commission.

- (1) Any person dissatisfied with the decision of the county board of equalization concerning the assessment and equalization of any property, or the determination of any exemption in which the person has an interest, or a tax relief decision made under designated decision-making authority as described in Section 59-2-1101, may appeal that decision to the commission by:
- (a) filing a notice of appeal specifying the grounds for the appeal with the county auditor within 30 days after the final action of the county board or entity with designated decision-making authority described in Section 59-2-1101; and
 - (b) if the county assessor valued the property in accordance with Section 59-2-301.8 and the taxpayer intends to contest the value of personal property located in a multi-tenant residential property, as that term is defined in Section 59-2-301.8, submitting a signed statement of the personal property with the notice of appeal.
- (2) The auditor shall:

- (a) file one notice with the commission;
 - (b) certify and transmit to the commission:
 - (i) the minutes of the proceedings of the county board of equalization or entity with designated decision-making authority for the matter appealed;
 - (ii) all documentary evidence received in that proceeding; and
 - (iii) a transcript of any testimony taken at that proceeding that was preserved;
 - (c) if the appeal is from a hearing where an exemption was granted or denied, certify and transmit to the commission the written decision of:
 - (i) the board of equalization as required by Section 59-2-1102; or
 - (ii) the entity with designated decision-making authority; and
 - (d) any signed statement submitted in accordance with Subsection (1)(b).
- (3) In reviewing a decision described in Subsection (1), the commission may:
- (a) admit additional evidence;
 - (b) issue orders that it considers to be just and proper; and
 - (c) make any correction or change in the assessment or order of the county board of equalization or entity with decision-making authority.
- (4) In reviewing evidence submitted to the commission to decide an appeal under this section, the commission shall consider and weigh:
- (a) the accuracy, reliability, and comparability of the evidence presented;
 - (b) if submitted, the sales price of relevant property that was under contract for sale as of the lien date but sold after the lien date;
 - (c) if submitted, the sales offering price of property that was offered for sale as of the lien date but did not sell, including considering and weighing the amount of time for which, and manner in which, the property was offered for sale; and
 - (d) if submitted, other evidence that is relevant to determining the fair market value of the property.
- (5) In reviewing a decision described in Subsection (1), the commission shall adjust property valuations to reflect a value equalized with the assessed value of other comparable properties if:
- (a) the issue of equalization of property values is raised; and
 - (b) the commission determines that the property that is the subject of the appeal deviates in value plus or minus 5% from the assessed value of comparable properties.
- (6) The commission shall decide all appeals taken pursuant to this section not later than March 1 of the following year for real property and within 90 days for personal property, and shall report its decision, order, or assessment to the county auditor, who shall make all changes necessary to comply with the decision, order, or assessment.

Amended by Chapter 86, 2020 General Session

59-2-1007 Objection to assessment by commission -- Application -- Contents of application -- Amending an application -- Information provided by the commission -- Hearings -- Appeals.

- (1)
- (a) Subject to the other provisions of this section, if the owner of property assessed by the commission objects to the assessment, the owner may apply to the commission for a hearing on the objection on or before the later of:
 - (i) August 1; or

- (ii) 90 days after the day on which the commission mails the notice of assessment in accordance with Section 59-2-201.
- (b) The commission shall allow an owner that meets the requirements of Subsection (1)(a) to be a party at a hearing under this section.
- (2) Subject to the other provisions of this section, a county that objects to the assessment of property assessed by the commission may apply to the commission for a hearing on the objection:
 - (a) for an assessment with respect to which the owner has applied to the commission for a hearing on the objection under Subsection (1), if the county applies to the commission to become a party to the hearing on the objection no later than 60 days after the day on which the owner applied to the commission for the hearing on the objection; or
 - (b) for an assessment with respect to which the owner has not applied to the commission for a hearing on the objection under Subsection (1), if the county:
 - (i) reasonably believes that the commission should have assessed the property for the current calendar year at a fair market value that is at least the lesser of an amount that is:
 - (A) 50% greater than the value at which the commission is assessing the property for the current calendar year; or
 - (B) 50% greater than the value at which the commission assessed the property for the prior calendar year; and
 - (ii) applies to the commission for a hearing on the objection no later than 60 days after the last day on which the owner could have applied to the commission for a hearing on the objection under Subsection (1).
- (3) Before a county may apply to the commission for a hearing under this section on an objection to an assessment, a majority of the members of the county legislative body shall approve filing an application under this section.
- (4)
 - (a) The commission shall allow a county that meets the requirements of Subsections (2) and (3) to be a party at a hearing under this section.
 - (b) The commission shall allow an owner to be a party at a hearing under this section on an objection to an assessment a county files in accordance with Subsection (2)(b).
- (5) An owner or a county shall include in an application under this section:
 - (a) a written statement:
 - (i) setting forth the known facts and legal basis supporting a different fair market value than the value assessed by the commission; and
 - (ii) for an assessment described in Subsection (2)(b), establishing the county's reasonable belief that the commission should have assessed the property for the current calendar year at a fair market value that is at least the lesser of an amount that is:
 - (A) 50% greater than the value at which the commission is assessing the property for the current calendar year; or
 - (B) 50% greater than the value at which the commission assessed the property for the prior calendar year; and
 - (b) the owner's or county's estimate of the fair market value of the property.
- (6)
 - (a) Except as provided in Subsection (6)(b), an owner or a county assessor may amend an estimate on an application under this section of the fair market value of the property prior to the hearing as provided by rule.
 - (b) A county may not amend the fair market value of property under this Subsection (6) to equal an amount that is less than the lesser of:

- (i) the value at which the commission is assessing the property for the current calendar year plus 50%; or
 - (ii) the value at which the commission assessed the property for the prior calendar year plus 50%.
 - (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules governing the procedures for amending an estimate of fair market value under this Subsection (6).
- (7) In applying to the commission for a hearing on an objection under this section:
- (a) a county may estimate the fair market value of the property using a valuation methodology the county considers to be appropriate, regardless of:
 - (i) the valuation methodology used previously in valuing the property; or
 - (ii) the valuation methodology an owner asserts; and
 - (b) an owner may estimate the fair market value of the property using a valuation methodology the owner considers to be appropriate, regardless of:
 - (i) the valuation methodology used previously in valuing the property; or
 - (ii) the valuation methodology a county asserts.
- (8)
- (a) An owner who applies to the commission for a hearing in accordance with Subsection (1) shall, for the property for which the owner objects to the commission's assessment, file a copy of the application with the county auditor of each county in which the property is located.
 - (b) A county auditor who receives a copy of an application in accordance with Subsection (8)(a) shall provide a copy of the application to the county:
 - (i) assessor;
 - (ii) attorney;
 - (iii) legislative body; and
 - (iv) treasurer.
- (9)
- (a) Upon request, the commission shall provide to a nonprofit organization that represents counties in the state the following information regarding an appeal filed under this section:
 - (i) the name of the property owner filing the appeal;
 - (ii) each year at issue in the appeal;
 - (iii) the value assessed by the commission for the property that is the subject of the appeal; and
 - (iv) the owner's estimate of value for the property that is the subject of the appeal as submitted under Subsection (5)(b).
 - (b)
 - (i) Except as provided in Subsection (9)(b)(ii), a nonprofit organization may not disclose the information described in Subsection (9)(a)(iv).
 - (ii) A nonprofit organization may disclose information described in Subsection (9)(a)(iv) to an individual listed under Subsection 59-1-403(2)(a).
- (10)
- (a) On or before November 15, the commission shall conduct a scheduling conference with all parties to a hearing under this section.
 - (b) At the scheduling conference under Subsection (10)(a), the commission shall establish dates for:
 - (i) the completion of discovery;
 - (ii) the filing of prehearing motions; and
 - (iii) conducting a hearing on the objection to the assessment.
- (11)

- (a) The commission shall issue a written decision no later than 120 days after the later of the day on which:
 - (i) the commission completes the hearing under this section; or
 - (ii) the parties submit all posthearing briefs.
- (b) If the commission does not issue a written decision on an objection to an assessment under this section within a two-year period after the date an application under this section is filed, the objection is considered to be denied, unless the parties stipulate to a different time period for resolving the objection.
- (c) A party may appeal to the district court in accordance with Section 59-1-601 within 30 days after the day on which an objection is considered to be denied.
- (12) At the hearing on an objection under this section, the commission may increase, lower, or sustain the assessment if:
 - (a) the commission finds an error in the assessment; or
 - (b) the commission determines that increasing, lowering, or sustaining the assessment is necessary to equalize the assessment with other similarly assessed property.
- (13)
 - (a) The commission shall send notice of a commission action under Subsection (12) to a county auditor if:
 - (i) the commission proposes to adjust an assessment the commission made in accordance with Section 59-2-201;
 - (ii) the county's tax revenues may be affected by the commission's decision; and
 - (iii) the county is not a party to the hearing under this section.
 - (b) The written notice described in Subsection (13)(a):
 - (i) may be sent by:
 - (A) any form of electronic communication;
 - (B) first class mail; or
 - (C) private carrier; and
 - (ii) shall request the county to show good cause why the commission should not adjust the assessment by requesting the county to provide to the commission a written statement setting forth the known facts and legal basis for not adjusting the assessment within 30 days after the day on which the commission sends the written notice.
 - (c) If a county provides a written statement described in Subsection (13)(b) to the commission, the commission shall:
 - (i) hold a hearing or take other appropriate action to consider the good cause the county provides in the written statement; and
 - (ii) issue a written decision increasing, lowering, or sustaining the assessment.
 - (d) If a county does not provide a written statement described in Subsection (13)(b) to the commission within 30 days after the day on which the commission sends the notice described in Subsection (13)(a), the commission shall adjust the assessment and send a copy of the commission's written decision to the county.
- (14) Subsection (13) does not limit the rights of a county as provided in Subsections (2) and (4)(a).

Amended by Chapter 367, 2021 General Session

59-2-1008 Investigations by commission -- Assessment of escaped property -- Increase or decrease of assessed valuation.

- (1) Each year the commission shall conduct an investigation throughout each county of the state to determine whether all property subject to taxation is on the assessment rolls, and whether the

property is being assessed at fair market value. When, after any investigation, it is found that any property which is subject to taxation is not assessed, then the commission shall direct the county assessor, the county board of equalization, or the county auditor, as it may determine, to enter the assessment of the escaped property.

- (2) If it is found that any property in any county is not being assessed at its fair market value, the commission shall, for the purpose of equalizing the value of property in the state, increase or decrease the valuation of the property in order to enforce the assessment of all property subject to taxation upon the basis of its fair market value, and shall direct the county assessor, the county board of equalization, or the county auditor, as it may determine, to correct the value of the property in a manner prescribed by the commission.
- (3) The county assessors, county boards of equalization, and county auditors shall make all increases or decreases as may be required by the commission to make the assessment of all property within the county conform to its fair market value.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1009 Equalization based on reports of county auditors.

Before July 7 the commission shall examine and compare the reports of the county auditors and shall equalize the assessment of the taxable property of the several counties of the state for the purpose of taxation.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1010 Statement of equalization to be sent to county auditors.

When the equalization among the several counties is completed, the commission shall transmit to each county auditor and to the state auditor a statement of the changes made by it in the assessment books of each county or any assessment contained in the book, which is prima facie evidence of the regularity of all proceedings of the commission resulting in the action which is the subject matter of the statement.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1011 Record of changes -- Form and contents of signed statement.

The county auditor shall make a record of all changes, corrections, and orders and before October 15 shall affix a signed statement to the record, subscribed by the auditor, in a form substantially as follows:

I, _____, do swear that, as county auditor of _____ county, I have kept correct minutes of all acts of the county board of equalization regarding alterations to the assessment rolls, that all alterations agreed to or directed to be made have been made and entered on the rolls, and that no changes or alterations have been made except those authorized by the board or the commission.

Amended by Chapter 86, 2000 General Session

59-2-1017 Property tax appeal assistance.

(1) As used in this section:

- (a) "Certified appraiser" means an appraiser certified in accordance with:
 - (i) Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act; or
 - (ii) the law of a jurisdiction in the United States.

- (b) "Licensed appraiser" means an appraiser licensed in accordance with:
 - (i) Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act; or
 - (ii) the law of a jurisdiction in the United States.
 - (c) "Opinion of value" means an estimate of fair market value that:
 - (i) is made by a licensed appraiser or a certified appraiser; and
 - (ii) except as provided in Subsections (5) and (6), complies with the Uniform Standards of Professional Appraisal Practice promulgated by the Appraisal Standards Board as described in 12 U.S.C. Sec. 3339.
 - (d) "Present evidence" means to present information:
 - (i) to a county board of equalization or the commission; and
 - (ii) related to a property tax appeal made in accordance with this part.
 - (e) "Price estimate" means an estimate:
 - (i) of the price that property would sell for; and
 - (ii) that is not an opinion of value.
 - (f) "Provide property tax information" means to provide information related to a property tax appeal made in accordance with this part to another person.
- (2) Subject to the other provisions of this section, a person may:
- (a) present evidence in a property tax appeal on behalf of another person after obtaining permission from that other person; or
 - (b) provide property tax information to another person.
- (3) For purposes of Subsection (2):
- (a) only a licensed appraiser or a certified appraiser may present or provide an opinion of value; and
 - (b) a licensed appraiser or a certified appraiser may not present or provide a price estimate.
- (4) A licensed appraiser or a certified appraiser may, in accordance with Subsection (2), provide services regarding a property tax appeal as follows:
- (a) present or provide an opinion of value; or
 - (b) provide consultation services, including presenting evidence or providing property tax information.
- (5)
- (a) A licensed appraiser or a certified appraiser who presents or provides an opinion of value in accordance with Subsection (2) shall comply with all applicable laws and regulations, including Sections 61-2g-304, 61-2g-403, 61-2g-406, and 61-2g-407.
 - (b) A licensed appraiser or a certified appraiser who does not present or provide an opinion of value but who provides consultation services by presenting evidence or providing property tax information in accordance with Subsection (2) shall comply with all applicable laws and regulations, including Sections 61-2g-304, 61-2g-403, 61-2g-406, and 61-2g-407, except that the licensed appraiser or the certified appraiser may advocate for the client in a property tax appeal.
 - (c) A person who is not a licensed appraiser and not a certified appraiser who presents evidence or provides property tax information in accordance with Subsection (2):
 - (i) is subject to Section 61-2g-407; and
 - (ii) if the person charges a contingent fee, is subject to Section 61-2g-406.
- (6) A licensed appraiser or a certified appraiser may provide an opinion of value, present evidence, or provide tax information in a property tax appeal of the personal residence of the licensed appraiser or certified appraiser despite any personal bias.
- (7) A county board of equalization or the commission may evaluate the reliability or accuracy of evidence presented or property tax information provided in accordance with this section.

Amended by Chapter 384, 2016 General Session

Part 11

Exemptions, Deferrals, and Abatements

59-2-1101 Definitions -- Exemption of certain property -- Proportional payments for certain property -- Exception -- County legislative body authority to adopt rules or ordinances.

(1) As used in this section:

(a) "Charitable purposes" means:

- (i) for property used as a nonprofit hospital or a nursing home, the standards outlined in *Howell v. County Board of Cache County ex rel. IHC Hospitals, Inc.*, 881 P.2d 880 (Utah 1994); and
- (ii) for property other than property described in Subsection (1)(a)(i), providing a gift to the community.

(b)

(i) "Educational purposes" means purposes carried on by an educational organization that normally:

- (A) maintains a regular faculty and curriculum; and
- (B) has a regularly enrolled body of pupils and students.

(ii) "Educational purposes" includes:

- (A) the physical or mental teaching, training, or conditioning of competitive athletes by a national governing body of sport recognized by the United States Olympic Committee that qualifies as being tax exempt under Section 501(c)(3), Internal Revenue Code; and
- (B) an activity in support of or incidental to the teaching, training, or conditioning described in Subsection (1)(b)(ii).

(c) "Exclusive use exemption" means a property tax exemption under Subsection (3)(a)(iv), for property owned by a nonprofit entity used exclusively for one or more of the following purposes:

- (i) religious purposes;
- (ii) charitable purposes; or
- (iii) educational purposes.

(d)

(i) "Farm machinery and equipment" means tractors, milking equipment and storage and cooling facilities, feed handling equipment, irrigation equipment, harvesters, choppers, grain drills and planters, tillage tools, scales, combines, spreaders, sprayers, haying equipment, including balers and cubers, and any other machinery or equipment used primarily for agricultural purposes.

(ii) "Farm machinery and equipment" does not include vehicles required to be registered with the Motor Vehicle Division or vehicles or other equipment used for business purposes other than farming.

(e) "Gift to the community" means:

(i) the lessening of a government burden; or

(ii)

(A) the provision of a significant service to others without immediate expectation of material reward;

- (B) the use of the property is supported to a material degree by donations and gifts including volunteer service;
 - (C) the recipients of the charitable activities provided on the property are not required to pay for the assistance received, in whole or in part, except that if in part, to a material degree;
 - (D) the beneficiaries of the charitable activities provided on the property are unrestricted or, if restricted, the restriction bears a reasonable relationship to the charitable objectives of the nonprofit entity that owns the property; and
 - (E) any commercial activities provided on the property are subordinate or incidental to charitable activities provided on the property.
- (f) "Government exemption" means a property tax exemption provided under Subsection (3)(a)(i), (ii), or (iii).
- (g)
- (i) "Nonprofit entity" means an entity:
 - (A) that is organized on a nonprofit basis, that dedicates the entity's property to the entity's nonprofit purpose, and that makes no dividend or other form of financial benefit available to a private interest;
 - (B) for which, upon dissolution, the entity's assets are distributable only for exempt purposes under state law or to the government for a public purpose;
 - (C) that does not receive income from any source, including gifts, donations, or payments from recipients of products or services, that produces a profit to the entity in the sense that the income exceeds operating and long-term maintenance expenses; and
 - (D) for which none of the net earnings or donations made to the entity inure to the benefit of private shareholders or other individuals, as the private inurement standard has been interpreted under Section 501(c)(3), Internal Revenue Code.
 - (ii) "Nonprofit entity" includes an entity:
 - (A) if the entity is treated as a disregarded entity for federal income tax purposes and wholly owned by, and controlled under the direction of, a nonprofit entity; and
 - (B) for which none of the net earnings and profits of the entity inure to the benefit of any person other than a nonprofit entity.
- (h) "Tax relief" means an exemption, deferral, or abatement that is authorized by this part, Part 18, Tax Deferral and Tax Abatement, or Part 19, Armed Forces Exemptions.
- (2)
- (a) Except as provided in Subsection (2)(b) or (c), tax relief may be allowed only if the claimant is the owner of the property as of January 1 of the year the exemption is claimed.
 - (b) Notwithstanding Subsection (2)(a), a claimant shall collect and pay a proportional tax based upon the length of time that the property was not owned by the claimant if:
 - (i) the claimant is a federal, state, or political subdivision entity described in Subsection (3)(a)(i), (ii), or (iii); or
 - (ii) pursuant to Subsection (3)(a)(iv):
 - (A) the claimant is a nonprofit entity; and
 - (B) the property is used exclusively for religious, charitable, or educational purposes.
 - (c) Subsection (2)(a) does not apply to an exemption described in Part 19, Armed Forces Exemptions.
- (3)
- (a) The following property is exempt from taxation:
 - (i) property exempt under the laws of the United States;
 - (ii) property of:
 - (A) the state;

- (B) school districts; and
- (C) public libraries;
- (iii) except as provided in Title 11, Chapter 13, Interlocal Cooperation Act, property of:
 - (A) counties;
 - (B) cities;
 - (C) towns;
 - (D) local districts;
 - (E) special service districts; and
 - (F) all other political subdivisions of the state;
- (iv) except as provided in Subsection (6) or (7), property owned by a nonprofit entity used exclusively for one or more of the following purposes:
 - (A) religious purposes;
 - (B) charitable purposes; or
 - (C) educational purposes;
- (v) places of burial not held or used for private or corporate benefit;
- (vi) farm machinery and equipment;
- (vii) a high tunnel, as defined in Section 10-9a-525;
- (viii) intangible property; and
- (ix) the ownership interest of an out-of-state public agency, as defined in Section 11-13-103:
 - (A) if that ownership interest is in property providing additional project capacity, as defined in Section 11-13-103; and
 - (B) on which a fee in lieu of ad valorem property tax is payable under Section 11-13-302.
- (b) For purposes of a property tax exemption for property of school districts under Subsection (3)(a)(ii)(B), a charter school under Title 53G, Chapter 5, Charter Schools, is considered to be a school district.
- (4) Subject to Subsection (5), if property that is allowed an exclusive use exemption or a government exemption ceases to qualify for the exemption because of a change in the ownership of the property:
 - (a) the new owner of the property shall pay a proportional tax based upon the period of time:
 - (i) beginning on the day that the new owner acquired the property; and
 - (ii) ending on the last day of the calendar year during which the new owner acquired the property; and
 - (b) the new owner of the property and the person from whom the new owner acquires the property shall notify the county assessor, in writing, of the change in ownership of the property within 30 days from the day that the new owner acquires the property.
- (5) Notwithstanding Subsection (4)(a), the proportional tax described in Subsection (4)(a):
 - (a) is subject to any exclusive use exemption or government exemption that the property is entitled to under the new ownership of the property; and
 - (b) applies only to property that is acquired after December 31, 2005.
- (6)
 - (a) A property may not receive an exemption under Subsection (3)(a)(iv) if:
 - (i) the nonprofit entity that owns the property participates in or intervenes in any political campaign on behalf of or in opposition to any candidate for public office, including the publishing or distribution of statements; or
 - (ii) a substantial part of the activities of the nonprofit entity that owns the property consists of carrying on propaganda or otherwise attempting to influence legislation, except as provided under Subsection 501(h), Internal Revenue Code.

- (b) Whether a nonprofit entity is engaged in an activity described in Subsection (6)(a) shall be determined using the standards described in Section 501, Internal Revenue Code.
- (7) A property may not receive an exemption under Subsection (3)(a)(iv) if:
 - (a) the property is used for a purpose that is not religious, charitable, or educational; and
 - (b) the use for a purpose that is not religious, charitable, or educational is more than de minimis.
- (8) A county legislative body may adopt rules or ordinances to:
 - (a) effectuate the exemptions, deferrals, abatements, or other relief from taxation provided in this part, Part 18, Tax Deferral and Tax Abatement, or Part 19, Armed Forces Exemptions; and
 - (b) designate one or more persons to perform the functions given the county under this part, Part 18, Tax Deferral and Tax Abatement, or Part 19, Armed Forces Exemptions.
- (9) If a person is dissatisfied with a tax relief decision made under designated decision-making authority as described in Subsection (8)(b), that person may appeal the decision to the commission under Section 59-2-1006.

Amended by Chapter 4, 2020 Special Session 5

59-2-1102 Determination of exemptions by board of equalization -- Appeal -- Application for exemption -- Annual statement -- Exceptions.

- (1)
 - (a) For property assessed under Part 3, County Assessment, the county board of equalization may, after giving notice in a manner prescribed by rule, determine whether certain property within the county is exempt from taxation.
 - (b) The decision of the county board of equalization described in Subsection (1)(a) shall:
 - (i) be in writing; and
 - (ii) include:
 - (A) a statement of facts; and
 - (B) the statutory basis for its decision.
 - (c) Except as provided in Subsection (11)(a), a copy of the decision described in Subsection (1)(a) shall be sent on or before May 15 to the person applying for the exemption.
- (2) The county board of equalization shall notify an owner of exempt property that has previously received an exemption but failed to file an annual statement in accordance with Subsection (9)(c), of the county board of equalization's intent to revoke the exemption on or before April 1.
- (3)
 - (a) Except as provided in Subsection (8) and subject to Subsection (9), a reduction may not be made under this part or Part 18, Tax Deferral and Tax Abatement, in the value of property and an exemption may not be granted under this part or Part 19, Armed Forces Exemptions, unless the party affected or the party's agent:
 - (i) makes and files with the county board of equalization a written application for the reduction or exemption, verified by signed statement; and
 - (ii) appears before the county board of equalization and shows facts upon which it is claimed the reduction should be made, or exemption granted.
 - (b) Notwithstanding Subsection (9), the county board of equalization may waive:
 - (i) the application or personal appearance requirements of Subsection (3)(a), (4)(b), or (9)(a); or
 - (ii) the annual statement requirements of Subsection (9)(c).
- (4)
 - (a) Before the county board of equalization grants any application for exemption or reduction, the county board of equalization may examine under oath the person or agent making the application.

- (b) Except as provided in Subsection (3)(b), a reduction may not be made or exemption granted unless the person or the agent making the application attends and answers all questions pertinent to the inquiry.
- (5) For the hearing on the application, the county board of equalization may subpoena any witnesses, and hear and take any evidence in relation to the pending application.
- (6) Except as provided in Subsection (11)(b), the county board of equalization shall hold hearings and render a written decision to determine any exemption on or before May 1 in each year.
- (7) Any property owner dissatisfied with the decision of the county board of equalization regarding any reduction or exemption may appeal to the commission under Section 59-2-1006.
- (8) Notwithstanding Subsection (3)(a), a county board of equalization may not require an owner of property to file an application in accordance with this section in order to claim an exemption for the property under the following:
 - (a) Subsections 59-2-1101(3)(a)(i) through (iii);
 - (b) Subsection 59-2-1101(3)(a)(vi) or (viii);
 - (c) Section 59-2-1110;
 - (d) Section 59-2-1111;
 - (e) Section 59-2-1112;
 - (f) Section 59-2-1113; or
 - (g) Section 59-2-1114.
- (9)
 - (a) Except as provided in Subsections (3)(b) and (9)(b), for property described in Subsection 59-2-1101(3)(a)(iv) or (v), a county board of equalization shall, consistent with Subsection (10), require an owner of that property to file an application in accordance with this section in order to claim an exemption for that property.
 - (b) Notwithstanding Subsection (9)(a), a county board of equalization may not require an owner of property described in Subsection 59-2-1101(3)(a)(iv) or (v) to file an application under Subsection (9)(a) if:
 - (i)
 - (A) the owner filed an application under Subsection (9)(a); or
 - (B) the county board of equalization waived the application requirements in accordance with Subsection (3)(b);
 - (ii) the county board of equalization determines that the owner may claim an exemption for that property; and
 - (iii) the exemption described in Subsection (9)(b)(ii) is in effect.
 - (c)
 - (i) Except as provided in Subsection (3)(b), for the time period that an owner is granted an exemption in accordance with this section for property described in Subsection 59-2-1101(3)(a)(iv) or (v), a county board of equalization shall require the owner to file an annual statement on a form prescribed by the commission establishing that the property continues to be eligible for the exemption.
 - (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall make rules providing:
 - (A) the form for the annual statement required by Subsection (9)(c)(i);
 - (B) the contents of the form for the annual statement required by Subsection (9)(c)(i); and
 - (C) procedures and requirements for making the annual statement required by Subsection (9)(c)(i).
 - (iii) The commission shall make the form described in Subsection (9)(c)(ii)(A) available to counties.

(10)

(a) For purposes of this Subsection (10), "exclusive use exemption" is as defined in Section 59-2-1101.

(b)

(i) For purposes of Subsection (1)(a), and except as provided in Subsections (10)(b)(ii) and (iii), when a person acquires property on or after January 1 that qualifies for an exclusive use exemption, that person may apply for the exclusive use exemption on or before the later of:

- (A) the day set by rule as the deadline for filing a property tax exemption application; or
- (B) 30 days after the day on which the property is acquired.

(ii) Notwithstanding Subsection (10)(b)(i), a person who acquires property on or after January 1, 2004, and before January 1, 2005, that qualifies for an exclusive use exemption, may apply for the exclusive use exemption for the 2004 calendar year on or before September 30, 2005.

(iii) Notwithstanding Subsection (10)(b)(i), a person who acquires property on or after January 1, 2005, and before January 1, 2006, that qualifies for an exclusive use exemption, may apply for the exclusive use exemption for the 2005 calendar year on or before the later of:

- (A) September 30, 2005; or
- (B) 30 days after the day on which the property is acquired.

(11)

(a) Notwithstanding Subsection (1)(c), if an application for an exemption is filed under Subsection (10), a county board of equalization shall send a copy of the decision described in Subsection (1)(c) to the person applying for the exemption on or before the later of:

- (i) May 15; or
- (ii) 45 days after the day on which the application for the exemption is filed.

(b) Notwithstanding Subsection (6), if an application for an exemption is filed under Subsection (10), a county board of equalization shall hold the hearing and render the decision described in Subsection (6) on or before the later of:

- (i) May 1; or
- (ii) 30 days after the day on which the application for the exemption is filed.

Amended by Chapter 453, 2019 General Session

59-2-1103 State lands exemption -- Exceptions to exemption.

(1) Lands to which title remains in the state, which are held or occupied by any person under a contract of sale or lease from the state, are exempt from taxation.

(2) This section does not exempt the taxation of:

(a) improvements on state lands;

(b)

(i) any interest in state lands to the extent of money paid or due in part payment of the purchase price, regardless of whether an extension of payment was granted prior to the levying of this tax; or

(ii) any interest remaining in the state in state lands after subtracting amounts paid or due in part payment of the purchase price as provided in Subsection (2)(b)(i) under a contract of sale that is subject to the privilege tax under Subsection 59-4-101(1)(b); or

(c) land otherwise subject to the privilege tax under Section 59-4-101.

(3)

(a) If final payment has been made under Subsection (1) on state lands, the contract of sale shall be regarded as passing title to the purchaser or assignee.

- (b) The state agency from which the interest was purchased shall certify the receipt of final payment to the commission.
- (4) Any tax levied on the interest of a purchaser of state lands before title passes to the purchaser or assignee shall be collected in the same manner as taxes on personal property.
- (5) The interest of a purchaser of state lands is subject to sale for delinquent taxes in the same manner as personal property.
- (6)
 - (a) If any interest in state lands is sold for delinquent taxes, the officer making the sale shall issue a certificate of sale.
 - (b) When filed with the state agency from which the interest was purchased, the certificate or certified copy operates as an assignment of the interest of the original purchaser or assignee to the purchaser at the tax sale.

Amended by Chapter 155, 1996 General Session

59-2-1106 Exemption of property owned by blind persons or their unmarried surviving spouses or minor orphans -- Amount -- Application -- County authority to make refunds.

- (1)
 - (a) Subject to Subsections (2) and (3), the first \$11,500 of taxable value of real and tangible personal property in this state owned by the following is exempt from taxation:
 - (i) a blind person;
 - (ii) the unmarried surviving spouse of a blind person; or
 - (iii) a minor orphan of a blind person.
 - (b) If the claimant is the grantor of a trust holding title to real or tangible personal property on which an exemption is claimed, the claimant may claim the portion of the exemption under this section and be treated as the owner of that portion of the property held in trust for which the claimant proves to the satisfaction of the county that:
 - (i) title to the portion of the trust will revert in the claimant upon the exercise of a power:
 - (A) by:
 - (I) the claimant as grantor of the trust;
 - (II) a nonadverse party; or
 - (III) both the claimant and a nonadverse party; and
 - (B) regardless of whether the power is a power:
 - (I) to revoke;
 - (II) to terminate;
 - (III) to alter;
 - (IV) to amend; or
 - (V) to appoint;
 - (ii) the claimant is obligated to pay the taxes on that portion of the trust property beginning January 1 of the year the claimant claims the exemption; and
 - (iii) the claimant meets the requirements under this part for the exemption.
- (2)
 - (a) Every person claiming the exemption under Subsection (1) shall file an application:
 - (i) on or before September 1 in each year; and
 - (ii) with the county in which the person resides.
 - (b) A county may extend the deadline for filing under Subsection (2)(a) until December 31 if the county finds that good cause exists to extend the deadline.

- (3) The first year's application shall be accompanied by a statement signed by a licensed ophthalmologist verifying that the person:
 - (a) has no more than 20/200 visual acuity in the better eye when corrected; or
 - (b) has, in the case of better than 20/200 central vision, a restriction of the field of vision in the better eye which subtends an angle of vision no greater than 20 degrees.
- (4)
 - (a) For purposes of this Subsection (4):
 - (i) "Property taxes due" means the taxes due on a person's property:
 - (A) for which an exemption is granted by a county under this section; and
 - (B) for the calendar year for which the exemption is granted.
 - (ii) "Property taxes paid" is an amount equal to the sum of:
 - (A) the amount of the property taxes the person paid for the taxable year for which the person is applying for the exemption; and
 - (B) the amount of tax the county exempts under this section.
 - (b) A county granting an exemption to a person under this section shall refund to that person an amount equal to the amount by which the person's property taxes paid exceed the person's property taxes due, if that amount is \$1 or more.

Amended by Chapter 221, 2001 General Session

Amended by Chapter 310, 2001 General Session

**59-2-1110 Exemption of property used to furnish power for irrigation purposes --
Computation of power used for irrigation.**

- (1) Power plants, power transmission lines, and other property used for generating and delivering electrical power, a portion of which is used for furnishing power for pumping water for irrigation purposes on lands in this state, are exempt from taxation, subject to the conditions of this section.
- (2) For purposes of the exemption under Subsection (1), the commission shall determine:
 - (a) the total amount of electric power distributed by each distributor for all purposes within this state; and
 - (b) the total amount of electric power distributed by each distributor which was used exclusively for pumping water for the irrigation of lands within this state.
- (3) The commission shall exempt from the total property assessment on all properties assessed within this state used for generating and distributing electrical power, that portion which the total amount of electric power used exclusively for pumping water for irrigation purposes bears to the total amount of electric power distributed within this state.
- (4) The total amount of tax exempted shall be prorated among the distributors. The distributors shall prorate the benefits among the users according to the amount of power used for pumping water for irrigation purposes by each user.
- (5) The commission may adopt and enforce all rules necessary to determine the exemption and prorate the benefits provided in this section.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1111 Exemption of property used for irrigation purposes -- Exemption of a nonprofit entity's property used for water purposes.

- (1) Water rights, ditches, canals, reservoirs, power plants, pumping plants, transmission lines, pipes, and flumes owned and used by individuals or corporations for irrigating land within

the state owned by those individuals or corporations, or by the individual members of the corporation, are exempt from taxation to the extent that they are owned and used for irrigation purposes.

- (2)
- (a) As used in this Subsection (2) and for purposes of Article XIII, Section 3 of the Utah Constitution:
 - (i) "Domestic water" means water used for a residential or commercial application, including the outdoor watering of vegetation.
 - (ii) "Other water infrastructure" means property, other than a reservoir, pumping plant, ditch, canal, pipe, or flume, whose use is physically necessary in the production, treatment, storage, or distribution of water.
 - (b) If owned by a nonprofit entity and used within the state to irrigate land, provide domestic water, or provide water to a public water supplier, the following are exempt from taxation:
 - (i) a water right;
 - (ii) a reservoir, pumping plant, ditch, canal, pipe, and flume; and
 - (iii) other water infrastructure.
 - (c) Land occupied by a reservoir, ditch, canal, or pipe that is exempt under Subsection (2)(b)(ii) is exempt if the land is owned by the nonprofit entity that owns the reservoir, ditch, canal, or pipe.
 - (d) Land immediately adjacent to a reservoir, ditch, canal, or pipe that is exempt under Subsection (2)(b)(ii) is exempt if the land is:
 - (i) owned by the nonprofit entity that owns the adjacent reservoir, ditch, canal, or pipe; and
 - (ii) reasonably necessary for the maintenance or for otherwise supporting the operation of the reservoir, ditch, canal, or pipe.

Amended by Chapter 50, 2010 General Session

59-2-1112 Livestock exemption.

Livestock in Utah, as defined in Section 59-2-102, is exempt from ad valorem property taxation.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1113 Exemption of household furnishings.

Household furnishings, furniture, and equipment used exclusively by the owner at the owner's place of abode in maintaining a home for the owner and the owner's family are exempt from property taxation.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1114 Exemption of inventory or other tangible personal property held for sale.

- (1) Tangible personal property present in Utah on the assessment date, at noon, held for sale in the ordinary course of business or for shipping to a final out-of-state destination within 12 months and which constitutes the inventory of any retailer, wholesaler, distributor, processor, warehouseman, manufacturer, producer, gatherer, transporter, storage provider, farmer, or livestock raiser, is exempt from property taxation.
- (2) This exemption does not apply to:
 - (a) inventory which is not otherwise subject to personal property taxation;
 - (b) mines;

- (c) natural deposits; or
 - (d) a manufactured home or mobile home which is sited at a location where occupancy could take place.
- (3) As used in this section:
- (a) "Assessment date" means:
 - (i) for tangible personal property and vehicles other than vehicles described in Subsection (3)(a)(ii), January 1; and
 - (ii) for vehicles brought into Utah from out-of-state, the date the vehicles are brought into Utah.
 - (b) "Inventory" means all items of tangible personal property described as materials, containers, goods in process, finished goods, severed minerals, and other personal property owned by or in possession of the person claiming the exemption.
 - (c)
 - (i) "Mine" means a natural deposit of either metalliferous or nonmetalliferous valuable mineral.
 - (ii) "Mine" does not mean a severed mineral.
 - (d) "Natural deposit" means a metalliferous or nonmetalliferous mineral located at or below ground level that has not been severed or extracted from its natural state.
 - (e) "Severed mineral" means any mineral that has been previously severed or extracted from a natural deposit including severed or extracted minerals that:
 - (i) are stored above, below, or within the ground; and
 - (ii) are ultimately recoverable for future sale.
- (4) The commission may adopt rules to implement the inventory exemption.

Amended by Chapter 324, 2010 General Session

Superseded 1/1/2022

59-2-1115 Exemption of certain tangible personal property.

- (1) As used in this section:
- (a)
 - (i) "Item of taxable tangible personal property" does not include an improvement to real property or a part that will become an improvement.
 - (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules defining the term "item of taxable tangible personal property."
 - (b)
 - (i) "Taxable tangible personal property" means tangible personal property that is subject to taxation under this chapter.
 - (ii) "Taxable tangible personal property" does not include:
 - (A) tangible personal property required by law to be registered with the state before it is used on a public highway, public waterway, or public land or in the air;
 - (B) a mobile home as defined in Section 41-1a-102; or
 - (C) a manufactured home as defined in Section 41-1a-102.
- (2)
- (a) The taxable tangible personal property of a taxpayer is exempt from taxation if the taxable tangible personal property has a total aggregate taxable value per county of \$15,000 or less.
 - (b) In addition to the exemption under Subsection (2)(a), an item of taxable tangible personal property, except for an item of noncapitalized personal property as defined in Section 59-2-108, is exempt from taxation if the item of taxable tangible personal property:
 - (i) has an acquisition cost of \$1,000 or less;

- (ii) has reached a percent good of 15% or less according to a personal property schedule published by the commission pursuant to Section 59-2-107; and
 - (iii) is in a personal property schedule with a residual value of 15% or less.
- (c) For an item of taxable tangible personal property that is not exempt under Subsection (2)(a) or (b), the item is exempt from taxation if:
 - (i)
 - (A) the item is owned by a business and is not critical to the actual business operation of the business; or
 - (B) beginning January 1, 2021, the item is owned by a business; and
 - (ii) the acquisition cost of the item is:
 - (A) less than \$150; or
 - (B) beginning January 1, 2021, less than \$500.
- (3)
 - (a) For a calendar year beginning on or after January 1, 2021, the commission shall increase the dollar amount described in Subsection (2)(a):
 - (i) by a percentage equal to the percentage difference between the consumer price index for the preceding calendar year and the consumer price index for calendar year 2019; and
 - (ii) up to the nearest \$100 increment.
 - (b) For purposes of this Subsection (3), the commission shall calculate the consumer price index as provided in Sections 1(f)(4) and 1(f)(5), Internal Revenue Code.
 - (c) If the percentage difference under Subsection (3)(a)(i) is zero or a negative percentage, the consumer price index increase for the year is zero.
- (4)
 - (a) For the first calendar year in which a taxpayer qualifies for an exemption described in Subsection (2)(a), a county assessor may require the taxpayer to file a signed statement described in Section 59-2-306.
 - (b) Notwithstanding Section 59-2-306 and subject to Subsection (5), for a calendar year in which a taxpayer qualifies for an exemption described in Subsection (2)(a) after the calendar year described in Subsection (4)(a), a signed statement described in Section 59-2-306 with respect to the taxable tangible personal property that is exempt under Subsection (2)(a) may only require the taxpayer to certify, under penalty of perjury, that the taxpayer qualifies for the exemption under Subsection (2)(a).
 - (c) If a taxpayer qualifies for an exemption described in Subsection (2)(a) for five consecutive years and files a signed statement for each of those years in accordance with Section 59-2-306 and Subsection (4)(b), a county assessor may not require the taxpayer to file a signed statement for each continuing consecutive year for which the taxpayer qualifies for the exemption.
 - (d) If a taxpayer qualifies for an exemption described in Subsection (2)(b) or (c) for an item of tangible taxable personal property, a county assessor may not require the taxpayer to include the item on a signed statement described in Section 59-2-306.
- (5) A signed statement with respect to qualifying exempt primary residential rental personal property is as provided in Section 59-2-103.5.
- (6) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules to administer this section and provide for uniform implementation.

Amended by Chapter 38, 2020 General Session
Amended by Chapter 42, 2020 General Session

Effective 1/1/2022**59-2-1115 Exemption of certain tangible personal property.**

(1) As used in this section:

(a)

- (i) "Item of taxable tangible personal property" does not include an improvement to real property or a part that will become an improvement.
- (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules defining the term "item of taxable tangible personal property."

(b)

- (i) "Taxable tangible personal property" means tangible personal property that is subject to taxation under this chapter.
- (ii) "Taxable tangible personal property" does not include:
 - (A) tangible personal property required by law to be registered with the state before it is used on a public highway, public waterway, or public land or in the air;
 - (B) a mobile home as defined in Section 41-1a-102; or
 - (C) a manufactured home as defined in Section 41-1a-102.

(2)

- (a) In accordance with Utah Constitution, Article XIII, Section 3, Subsection (2)(a)(vi), which provides that the Legislature may by statute exempt tangible personal property that, if subject to property tax, would generate an inconsequential amount of revenue, the Legislature exempts the tangible personal property described in this Subsection (2).
- (b) The taxable tangible personal property of a taxpayer is exempt from taxation if the taxable tangible personal property has a total aggregate taxable value per county of \$25,000 or less.
- (c) For an item of taxable tangible personal property that is not exempt under Subsection (2)(b), the item is exempt from taxation if:
 - (i) the item is owned by a business and is not critical to the actual business operation of the business; and
 - (ii) the acquisition cost of the item is less than \$500.

(3)

- (a) For a calendar year beginning on or after January 1, 2023, the commission shall increase the dollar amount described in Subsection (2)(b):
 - (i) by a percentage equal to the percentage difference between the consumer price index for the preceding calendar year and the consumer price index for calendar year 2021; and
 - (ii) up to the nearest \$100 increment.
- (b) For purposes of this Subsection (3), the commission shall calculate the consumer price index as provided in Sections 1(f)(4) and 1(f)(5), Internal Revenue Code.
- (c) If the percentage difference under Subsection (3)(a)(i) is zero or a negative percentage, the consumer price index increase for the year is zero.

(4)

- (a) For the first calendar year in which a taxpayer qualifies for an exemption described in Subsection (2)(b), a county assessor may require the taxpayer to file a signed statement described in Section 59-2-306.
- (b) Notwithstanding Section 59-2-306 and subject to Subsection (5), for a calendar year in which a taxpayer qualifies for an exemption described in Subsection (2)(b) after the calendar year described in Subsection (4)(a), a signed statement described in Section 59-2-306 with respect to the taxable tangible personal property that is exempt under Subsection (2)(b) may only require the taxpayer to certify, under penalty of perjury, that the taxpayer qualifies for the exemption under Subsection (2)(b).

- (c) If a taxpayer qualifies for an exemption described in Subsection (2)(b) for five consecutive years and files a signed statement for each of those years in accordance with Section 59-2-306 and Subsection (4)(b), a county assessor may not require the taxpayer to file a signed statement for each continuing consecutive year for which the taxpayer qualifies for the exemption.
- (d) If a taxpayer qualifies for an exemption described in Subsection (2)(c) for an item of tangible taxable personal property, a county assessor may not require the taxpayer to include the item on a signed statement described in Section 59-2-306.
- (5) A signed statement with respect to qualifying exempt primary residential rental personal property is as provided in Section 59-2-103.5.
- (6) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules to administer this section and provide for uniform implementation.

Amended by Chapter 388, 2021 General Session

Part 12

Property Tax Relief

59-2-1201 Purpose of part.

The purpose of this part is to provide general property tax relief for certain persons who own or rent their places of residence through a system of tax credits, refunds, and appropriations from the General Fund. The relief is to offset in part the general tax burden, a significant portion of which, directly or indirectly, is represented by property tax. Accordingly, the tax relief provided by this part is determined in part by reference to the property tax assessment and collection mechanisms, but, however, is not limited to property tax relief nor is it formulated upon the Legislature's power to relieve those taxes. It is for the general relief of all taxes.

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-1202 Definitions.

As used in this part:

- (1)
 - (a) "Claimant" means a homeowner or renter who:
 - (i) files a claim under this part for a residence;
 - (ii) is domiciled in this state for the entire calendar year for which a claim for relief is filed under this part; and
 - (iii) on or before December 31 of the year for which a claim for relief is filed under this part, is:
 - (A) 66 years old or older if the individual was born on or before December 31, 1959; or
 - (B) 67 years old or older if the individual was born on or after January 1, 1960.
 - (b) Notwithstanding Subsection (1)(a), "claimant" includes a surviving spouse:
 - (i) regardless of:
 - (A) the age of the surviving spouse; or
 - (B) the age of the deceased spouse at the time of death;
 - (ii) if the surviving spouse meets the requirements of this part except for the age requirement;
 - (iii) if the surviving spouse is part of the same household of the deceased spouse at the time of death of the deceased spouse; and

- (iv) if the surviving spouse is unmarried at the time the surviving spouse files the claim.
- (c) If two or more individuals of a household are able to meet the qualifications for a claimant, they may determine among them as to who the claimant shall be, but if they are unable to agree, the matter shall be referred to the county legislative body for a determination of the claimant of an owned residence and to the commission for a determination of the claimant of a rented residence.
- (2) "Consumer price index housing" means the Consumer Price Index - All Urban Consumers, Housing United States Cities Average, published by the Bureau of Labor Statistics of the United States Department of Labor.
- (3)
 - (a) "Gross rent" means rent actually paid in cash or its equivalent solely for the right of occupancy, at arm's-length, of a residence, exclusive of charges for any utilities, services, furniture, furnishings, or personal appliances furnished by the landlord as a part of the rental agreement.
 - (b) If a claimant occupies two or more residences in the year, "gross rent" means the total rent paid for the residences during the one-year period for which the renter files a claim under this part.
- (4)
 - (a) "Homeowner" means:
 - (i) an individual whose name is listed on the deed of a residence; or
 - (ii) if a residence is owned in a qualifying trust, an individual who is a grantor, trustor, or settlor or holds another similar role in the trust.
 - (b) "Homeowner" does not include:
 - (i) if a residence is owned by any type of entity other than a qualifying trust, an individual who holds an ownership interest in that entity; or
 - (ii) an individual who is listed on a deed of a residence along with an entity other than a qualifying trust.
- (5) "Homeowner's credit" means a credit against a claimant's property tax liability.
- (6) "Household" means the association of individuals who live in the same dwelling, sharing the dwelling's furnishings, facilities, accommodations, and expenses.
- (7)
 - (a) Except as provided in Subsection (7)(b), "household income" means all income received by all members of a claimant's household in:
 - (i) for a claimant who owns a residence, the calendar year preceding the calendar year in which property taxes are due; or
 - (ii) for a claimant who rents a residence, the year for which a claim is filed.
 - (b) "Household income" does not include income received by a member of a claimant's household who is:
 - (i) under the age of 18; or
 - (ii) a parent or a grandparent, through blood, marriage, or adoption, of the claimant or the claimant's spouse.
- (8)
 - (a) "Income" means the sum of:
 - (i) federal adjusted gross income as defined in Section 62, Internal Revenue Code; and
 - (ii) nontaxable income.
 - (b) "Income" does not include:
 - (i) aid, assistance, or contributions from a tax-exempt nongovernmental source;
 - (ii) surplus foods;

- (iii) relief in kind supplied by a public or private agency;
 - (iv) relief provided under this part or Part 18, Tax Deferral and Tax Abatement; or
 - (v) Social Security Disability Income payments received under the Social Security Act.
- (9) "Nontaxable income" means amounts excluded from adjusted gross income under the Internal Revenue Code, including:
- (a) capital gains;
 - (b) loss carry forwards claimed during the taxable year in which a claimant files for relief under this part or Part 18, Tax Deferral and Tax Abatement;
 - (c) depreciation claimed pursuant to the Internal Revenue Code by a claimant on the residence for which the claimant files for relief under this part or Part 18, Tax Deferral and Tax Abatement;
 - (d) support money received;
 - (e) nontaxable strike benefits;
 - (f) cash public assistance or relief;
 - (g) the gross amount of a pension or annuity, including benefits under the Railroad Retirement Act of 1974, 45 U.S.C. Sec. 231 et seq., and veterans disability pensions;
 - (h) except for payments described in Subsection (8)(b)(v), payments received under the Social Security Act;
 - (i) state unemployment insurance amounts;
 - (j) nontaxable interest received from any source;
 - (k) workers' compensation;
 - (l) the gross amount of "loss of time" insurance; and
 - (m) voluntary contributions to a tax-deferred retirement plan.
- (10)
- (a) "Property taxes accrued" means property taxes, exclusive of special assessments, delinquent interest, and charges for service, levied on 35% of the fair market value, as reflected on the assessment roll, of a claimant's residence in this state.
 - (b) For a mobile home, "property taxes accrued" includes taxes imposed on both the land upon which the home is situated and on the structure of the home itself, whether classified as real property or personal property taxes.
 - (c) The relief described in Subsection (10)(a) constitutes:
 - (i) a tax abatement for the poor in accordance with Utah Constitution, Article XIII, Section 3; and
 - (ii) the residential exemption provided for in Section 59-2-103.
 - (d) For purposes of this Subsection (10), property taxes accrued are levied on the lien date.
 - (e) When a household owns and occupies two or more different residences in this state in the same calendar year, and neither residence is acquired or sold during the calendar year for which relief is claimed under this part, property taxes accrued shall relate only to the residence occupied on the lien date by the household as the household's principal place of residence.
 - (f)
 - (i) If a residence is an integral part of a large unit such as a farm or a multipurpose or multidwelling building, property taxes accrued shall be calculated on the percentage that the value of the residence is of the total value of the unit.
 - (ii) For purposes of this Subsection (10)(f), "unit" refers to the parcel of property covered by a single tax statement of which the residence is a part.
- (11) "Qualifying trust" means a trust holding title to real or tangible personal property for which an individual:
- (a) makes a claim under this part;

- (b) proves to the satisfaction of the county that title to the portion of the trust will revert in the individual upon the exercise of a power:
 - (i) by:
 - (A) the individual as grantor, trustor, settlor, or in another similar role of the trust;
 - (B) a nonadverse party; or
 - (C) both the individual and a nonadverse party; and
 - (ii) regardless of whether the power is a power:
 - (A) to revoke;
 - (B) to terminate;
 - (C) to alter;
 - (D) to amend; or
 - (E) to appoint; and
- (c) is obligated to pay the taxes on that portion of the trust property beginning January 1 of the year the individual makes the claim.

(12)

- (a) "Rental assistance payment" means any payment that:
 - (i) is made by a:
 - (A) governmental entity;
 - (B) charitable organization; or
 - (C) religious organization; and
 - (ii) is specifically designated for the payment of rent of a claimant:
 - (A) for the calendar year for which the claimant seeks a renter's credit under this part; and
 - (B) regardless of whether the payment is made to the claimant or the landlord.
- (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules defining the terms:
 - (i) "governmental entity";
 - (ii) "charitable organization"; or
 - (iii) "religious organization."

(13)

- (a)
 - (i) "Residence" means the dwelling in this state, whether owned or rented, and so much of the land surrounding the dwelling, not exceeding one acre, as is reasonably necessary for use of the dwelling as a home.
 - (ii) "Residence" includes a dwelling that is:
 - (A) a part of a multidwelling or multipurpose building and a part of the land upon which the multidwelling or multipurpose building is built; and
 - (B) a mobile home or houseboat.
- (b) "Residence" does not include personal property such as furniture, furnishings, or appliances.
- (c) For purposes of this Subsection (13), "owned" includes a vendee in possession under a land contract or one or more joint tenants or tenants in common.

Amended by Chapter 391, 2021 General Session

59-2-1203 Right to file claim -- Death of claimant.

(1)

- (a) The right to file a claim under this part is personal to the claimant.
- (b) The right to file a claim does not survive the claimant's death.
- (c) The right to file a claim may be exercised on behalf of a claimant by:

- (i) a legal guardian of the claimant; or
 - (ii) an attorney-in-fact of the claimant.
- (2)
- (a) If a claimant dies after having filed a timely claim, the amount of the claim shall be disbursed to another member of the household as determined by the commission by rule.
 - (b) If the claimant described in Subsection (2)(a) was the only member of the household, the claim may be paid to the executor or administrator, except that if neither an executor or administrator is appointed and qualified within two years of the filing of the claim, the amount of the claim shall escheat to the state.
- (3) If the claimant is the grantor, trustor, or settlor of or holds another similar role in a qualifying trust and the claimant meets the requirements of this part, the claimant may claim the portion of the credit and be treated as the owner of that portion of the property held in trust.
- (4) The relief described in Subsection 59-2-1202(10)(a) is in addition to any other exemption or reduction for which a homeowner may be eligible, including the homeowner's credit provided for in Section 59-2-1206.

Amended by Chapter 391, 2021 General Session

59-2-1204 Renter's and homeowner's credits authorized -- No interest allowed.

- (1) If a claimant who owns a residence files an application for a homeowner's credit under Section 59-2-1206 and meets the requirements of this part, the claimant's property tax liability for the calendar year is equal to property taxes accrued.
- (2)
- (a) A claimant meeting the requirements of this part may claim in any year either a renter's credit under Section 59-2-1209, a homeowner's credit as provided under Section 59-2-1208, or both.
 - (b) If a claimant who owns a residence claims a credit under Subsection (2)(a), the credit shall be applied against the claimant's property taxes accrued.
- (3) Interest is not allowed on any payment made to a renter's or homeowner's credit claimant under this part.

Amended by Chapter 309, 1998 General Session

59-2-1205 Time for filing claim for renter's credit.

No claim with respect to a renter's credit may be paid or allowed unless the claim is actually filed with, and in the possession of, the commission on or before December 31 of each calendar year.

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-1206 Application for homeowner's credit -- Time for filing -- Payment from General Fund.

- (1)
 - (a) A claimant applying for a homeowner's credit shall file annually an application for the credit with the county in which the residence for which the claimant is seeking a homeowner's credit is located before September 1.
 - (b) The application under this section shall:
 - (i) be on forms provided by the county that meet the requirements of Section 59-2-1211; and

- (ii) include a household income statement signed by the claimant stating that:
 - (A) the income statement is correct; and
 - (B) the claimant qualifies for the credit.
 - (c)
 - (i) Subject to Subsection (1)(c)(ii), a county shall apply the credit in accordance with this section and Section 59-2-1207 for the year in which the claimant applies for a homeowner's credit if the claimant meets the criteria for obtaining a homeowner's credit as provided in this part.
 - (ii) A homeowner's credit under this part may not exceed the claimant's property tax liability for the residence for the year in which the claimant applies for a homeowner's credit under this part.
 - (d) A claimant may qualify for a homeowner's credit under this part regardless of whether the claimant owes delinquent property taxes.
- (2)
- (a)
 - (i) The county shall compile a list of claimants and the homeowner's credits granted to the claimants for purposes of obtaining payment from the General Fund for the amount of credits granted.
 - (ii) A county may not obtain payment from the General Fund for the amount described in Subsection 59-2-1202(10).
 - (b) Upon certification by the commission the payment for the credits under this Subsection (2) shall be made to the county on or before January 1 if the list of claimants and the credits granted are received by the commission on or before November 30 of the year in which the credits under this part are granted.
 - (c) If the commission does not receive the list under this Subsection (2) on or before November 30, payment shall be made within 30 days of receipt of the list of claimants and credits from the county.

Amended by Chapter 391, 2021 General Session

59-2-1207 Claim applied against tax liability -- One claimant per household per year.

- (1) A county shall apply as provided in Subsection 59-2-1206(1)(c) the amount of a credit under this part against:
 - (a) a claimant's property tax liability; or
 - (b) the property tax liability of a spouse who was a member of the claimant's household in the year in which the claimant applies for a homeowner's credit under this part.
- (2) Only one claimant per household per year is entitled to payment under this part.

Amended by Chapter 221, 2001 General Session

Amended by Chapter 310, 2001 General Session

59-2-1208 Amount of homeowner's credit -- Cost-of-living adjustment -- Limitation -- General Fund as source of credit.

- (1)
 - (a) Subject to Subsections (2) and (4), for a calendar year beginning on or after January 1, 2021, a claimant may claim a homeowner's credit that does not exceed the following amounts:

If household income is	Homeowner's credit
\$0 -- \$11,785	\$1,027

\$11,786 -- \$15,716	\$896
\$15,717 -- \$19,643	\$768
\$19,644 -- \$23,572	\$575
\$23,573 -- \$27,503	\$448
\$27,504 -- \$31,198	\$256
\$31,199 -- \$34,666	\$126

(b) For a calendar year beginning on or after January 1, 2022, the commission shall increase or decrease the household income eligibility amounts and the credits under Subsection (1) (a) by a percentage equal to the percentage difference between the consumer price index housing for the preceding calendar year and the consumer price index housing for calendar year 2020.

- (2)
- (a) An individual may not receive the homeowner's credit under this section or the tax relief described in Subsection 59-2-1202(10)(a) on 20% of the fair market value of the residence if:
- (i) the individual is claimed as a personal exemption on another individual's federal income tax return during any portion of a calendar year for which the individual seeks to claim the homeowner's credit under this section;
 - (ii) the individual is a dependent with respect to whom another individual claims a tax credit under Section 24(h)(4), Internal Revenue Code, during any portion of a calendar year for which the individual seeks to claim the homeowner's credit under this section; or
 - (iii) the individual did not own the residence for the entire calendar year for which the individual claims the homeowner's credit.
- (b) For a calendar year in which a residence is sold, the amount received as a homeowner's credit under this section or as tax relief described in Subsection 59-2-1202(10)(a) on 20% of the fair market value of the residence shall be repaid to the county on or before the day on which the sale of the residence closes.
- (3) A payment for a homeowner's credit allowed by this section, and provided for in Section 59-2-1204, shall be paid from the General Fund.
- (4) For a calendar year that begins on or after January 1, 2018, after the commission has adjusted the homeowner credit amount under Subsection (1)(b), the commission shall increase each homeowner credit amount under Subsection (1) by the following amounts:
- (a) for a calendar year that begins on January 1, 2018, \$14;
 - (b) for a calendar year that begins on January 1, 2019, \$22;
 - (c) for a calendar year that begins on January 1, 2020, \$31;
 - (d) for a calendar year that begins on January 1, 2021, \$40; and
 - (e) for a calendar year that begins on or after January 1, 2022, \$49.

Amended by Chapter 391, 2021 General Session

59-2-1209 Amount of renter's credit -- Cost-of-living adjustment -- Renter's credit may be claimed only for rent that does not constitute a rental assistance payment -- Limitation -- General Fund as source of credit -- Maximum credit.

(1)

- (a) Subject to Subsections (2) and (3), for a calendar year beginning on or after January 1, 2021, a claimant may claim a renter's credit for the previous calendar year that does not exceed the following amounts:

If household income is	Percentage of rent allowed as a credit
\$0 -- \$11,785	9.5%
\$11,786 -- \$15,716	8.5%
\$15,717 -- \$19,643	7.0%
\$19,644 -- \$23,572	5.5%
\$23,573 -- \$27,503	4.0%
\$27,504 -- \$31,198	3.0%
\$31,199 -- \$34,666	2.5%

- (b) For a calendar year beginning on or after January 1, 2022, the commission shall increase or decrease the household income eligibility amounts under Subsection (1)(a) by a percentage equal to the percentage difference between the consumer price index housing for the preceding calendar year and the consumer price index housing for calendar year 2020.
- (2) A claimant may claim a renter's credit under this part only for rent that does not constitute a rental assistance payment.
- (3) An individual may not receive the renter's credit under this section if the individual is:
- claimed as a personal exemption on another individual's federal income tax return during any portion of a calendar year for which the individual seeks to claim the renter's credit under this section; or
 - a dependent with respect to whom another individual claims a tax credit under Section 24(h) (4), Internal Revenue Code, during any portion of a calendar year for which the individual seeks to claim the renter's credit under this section.
- (4) A payment for a renter's credit allowed by this section, and provided for in Section 59-2-1204, shall be paid from the General Fund.
- (5) A credit under this section may not exceed the maximum amount allowed as a homeowner's credit for each income bracket under Subsection 59-2-1208(1)(a).

Amended by Chapter 391, 2021 General Session

59-2-1211 Commission to provide forms and instructions -- County may prepare forms and instructions -- County legislative body authority to adopt rules or ordinances.

- (1) The commission shall prescribe and make available suitable forms and instructions for:
- claimants; and
 - counties.
- (2) A county is not required to use the forms and instructions prescribed by the commission under Subsection (1) if the county prepares suitable forms and instructions for a claimant consistent with:
- this chapter; and
 - rules adopted by the commission.
- (3) The county legislative body may adopt rules or ordinances to:
- effectuate the property tax relief under this part; and
 - designate one or more persons to perform the functions given the county under this part.

Amended by Chapter 221, 2001 General Session
Amended by Chapter 310, 2001 General Session

59-2-1213 Statement required of renter claimant.

Every renter claimant under this part shall supply to the commission, in support of the claim, a statement showing reasonable proof of rent paid, the name and address of the owner or managing agent of the property rented, and any changes of residence.

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-1214 Redetermination of claim by commission or county.

- (1) If, on the audit of any claim filed under this part, the commission or the county determines the amount has been incorrectly determined, the commission or the county shall:
 - (a) redetermine the claim; and
 - (b) notify the claimant of the redetermination and its reason for the redetermination.
- (2) The redetermination provided in Subsection (1)(a) shall be final unless appealed within 30 days after the notice required by Subsection (1)(b).

Amended by Chapter 221, 2001 General Session
Amended by Chapter 310, 2001 General Session

59-2-1215 Fraudulent or negligently prepared claim -- Penalties and interest -- Procedure.

- (1)
 - (a) If the commission or the county determines that a claim is excessive and was filed with fraudulent intent:
 - (i) the claim shall be disallowed in full;
 - (ii) the credit shall be cancelled;
 - (iii) the amount paid or claimed shall be recovered by assessment; and
 - (iv) the assessment provided for in Subsection (1)(a)(iii) shall bear interest:
 - (A) from the date of the claim;
 - (B) until refunded or paid; and
 - (C) at the rate of 1% per month.
 - (b) The claimant, and any person who assists in the preparation or filing of an excessive claim or supplies information upon which an excessive claim was prepared, with fraudulent intent, is guilty of a class A misdemeanor.
- (2) If the commission or the county determines that a claim is excessive and negligently prepared:
 - (a) 10% of the corrected claim shall be disallowed;
 - (b) the proper portion of any amount paid shall be similarly recovered by assessment; and
 - (c) the assessment provided for in Subsection (2)(b) shall bear interest at 1% per month from the date of payment until refunded or paid.

Amended by Chapter 221, 2001 General Session
Amended by Chapter 310, 2001 General Session

59-2-1216 Rented homestead -- Rent constituting property taxes.

If a homestead is rented by a person from another person under circumstances deemed by the commission to be not at arm's-length, the commission may determine rent as at arm's-length, and the determination shall be final unless appealed within 30 days.

Amended by Chapter 309, 1998 General Session

59-2-1217 Denial of relief -- Appeal.

Any person aggrieved by the denial in whole or in part of relief claimed under this part, except when the denial is based upon late filing of claim for relief, may appeal the denial to the commission by filing a petition within 30 days after the denial.

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-1219 Claim disallowed if residence obtained for purpose of receiving benefits.

A claim shall be disallowed if the commission or county finds that the claimant received title to a residence primarily for the purpose of receiving benefits under this part.

Amended by Chapter 221, 2001 General Session

Amended by Chapter 310, 2001 General Session

59-2-1220 Extension of time for filing application -- County authority to make refunds.

(1) The commission or a county may extend the time for filing an application until December 31 of the year the application is required to be filed, if the commission or county finds that good cause exists to extend the deadline.

(2)

(a) For purposes of this Subsection (2):

(i) "Abatement" means the amount of property taxes accrued that constitutes a tax abatement for the poor in accordance with Subsection 59-2-1202(10).

(ii) "Credit" means a homeowner's credit or renter's credit authorized by this part.

(iii) "Property taxes due" means the taxes due on a claimant's property:

(A) for which the county or the commission grants an abatement or a credit; and

(B) for the calendar year for which the abatement or credit is granted.

(iv) "Property taxes paid" is an amount equal to the sum of:

(A) the amount of the property taxes paid for the taxable year for which the claimant is applying for the abatement or credit; and

(B) the amount of the abatement or credit the county or the commission grants.

(b) A county or the commission granting an abatement or a credit to a claimant shall refund to that claimant an amount equal to the amount by which the claimant's property taxes paid exceed the claimant's property taxes due, if that amount is \$1 or more.

Amended by Chapter 391, 2021 General Session

**Part 13
Collection of Taxes**

59-2-1301 Tax has effect of judgment -- Lien has effect of execution.

Every tax has the effect of a judgment against the person, and every lien created by this title has the force and effect of an execution duly levied against all personal property of the delinquent. The judgment is not satisfied nor the lien removed until the taxes are paid or the property sold for the payment of the judgment or lien.

Renumbered and Amended by Chapter 4, 1987 General Session

59-2-1301.5 Definitions.

As used in this part:

- (1) "Tax notice charge" means an amount that:
 - (a) a property owner owes to a tax notice charge entity in relation to real property; and
 - (b) the county treasurer lists on the property tax notice in accordance with Section 59-2-1317 or another statutory authorization allowing the item's inclusion on the property tax notice.
- (2) "Tax notice charge entity" means the entity that certifies to the county treasurer an outstanding amount that:
 - (a) a property owner owes to the entity in relation to the property; and
 - (b) the county treasurer lists on the property tax notice as a tax notice charge.

Enacted by Chapter 197, 2018 General Session

59-2-1302 Assessor or treasurer's duties -- Collection of uniform fees and taxes on personal property -- Unpaid tax or unpaid uniform fee is a lien -- Delinquency interest -- Rate.

- (1) After the assessor assesses taxes or uniform fees on personal property, the assessor or, if this duty has been reassigned in an ordinance under Section 17-16-5.5, the treasurer shall:
 - (a) list the personal property tax or uniform fee with the real property of the owner in the manner required by law and as provided under Subsection (3), if the assessor or treasurer, as the case may be, determines that the real property is sufficient to secure the payment of the personal property taxes or uniform fees;
 - (b) immediately collect the taxes or uniform fees due on the personal property; or
 - (c) on or before the day on which the tax or uniform fee on personal property is due, obtain from the taxpayer a bond that is:
 - (i) payable to the county in an amount equal to the amount of the tax or uniform fee due, plus 20% of the amount of the tax or uniform fee due; and
 - (ii) conditioned for the payment of the tax or uniform fee on or before November 30.
- (2)
 - (a) An unpaid tax as defined in Section 59-1-705, or unpaid uniform fee upon personal property listed with the real property is a lien upon the owner's real property as of noon of January 1 of each year.
 - (b) An unpaid tax as defined in Section 59-1-705, or unpaid uniform fee upon personal property not listed with the real property is a lien upon the owner's personal property as of noon of January 1 of each year.
- (3) The assessor or treasurer, as the case may be, shall make the listing under this section:
 - (a) on the record of assessment of the real property; or
 - (b) by entering a reference showing the record of the assessment of the personal property on the record of assessment of the real property.
- (4)

- (a) The amount of tax or uniform fee assessed upon personal property is delinquent if the tax or uniform fee is not paid on the day on which the tax notice or the combined signed statement and tax notice under Section 59-2-306 is due.
- (b) Subject to Subsection (4)(c), delinquent taxes or uniform fees under Subsection (4)(a) shall bear interest from the date of delinquency until the day on which the delinquent tax or uniform fee is paid at an interest rate equal to the sum of:
 - (i) 6%; and
 - (ii) the federal funds rate target:
 - (A) established by the Federal Open Markets Committee; and
 - (B) that exists on the January 1 immediately preceding the date of delinquency.
- (c) The interest rate described in Subsection (4)(b) may not be less than 7% or more than 10%.
- (5) A county assessor or treasurer shall deposit all collections of public funds from a personal property tax or personal property uniform fee no later than once every seven banking days with:
 - (a) the state treasurer; or
 - (b) a qualified depository for the credit of the county.

Amended by Chapter 163, 2011 General Session

59-2-1303 Seizure and sale -- Method and procedure.

Unless taxes or uniform fees on personal property assessed by the county assessor are paid or secured as provided under Section 59-2-1302, the assessor or, if this duty has been reassigned in an ordinance under Section 17-16-5.5, the treasurer shall collect the taxes, including accrued interest and penalties, by seizure or seizure and subsequent sale of any personal property owned by the person against whom the tax is assessed. The assessor or treasurer, as the case may be, may seize that personal property on which a delinquent property tax or uniform fee exists at any time in order to protect a county's interest in that personal property. The sale of personal property shall be made in the following manner:

- (1)
 - (a) For all personal property, except manufactured homes and mobile homes as provided in Subsection (1)(b), the sale shall be made:
 - (i) at public auction;
 - (ii) of a sufficient amount of property to pay the taxes, or uniform fees and interest, penalties, and costs;
 - (iii) when practicable, in the city, town, or precinct where the property was seized; and
 - (iv) after one week's notice of the time and place of the sale, given by:
 - (A)
 - (I) publication in a newspaper having general circulation in the county; and
 - (II) publication in accordance with Section 45-1-101; and
 - (B) posting in three public places in the county.
 - (b) For manufactured homes and mobile homes that are used as a residence and that are listed on the personal property roll of the county, the sale shall be made:
 - (i) at public auction;
 - (ii) when practicable, in the city, town, or precinct where the property was seized;
 - (iii) no sooner than one year after the taxes on the property became delinquent as determined in Section 59-2-1302;
 - (iv) after publication of the date, time, and place of sale:
 - (A) in a newspaper having general circulation in the county, once in each of two successive weeks immediately preceding the date of the sale; and

- (B) in accordance with Section 45-1-101 for two weeks immediately preceding the date of the sale; and
- (v) after notification, sent by certified mail at least 10 days prior to the first date of publication under Subsection (1)(b)(iv), to the owner of the manufactured home or mobile home, all lien holders of record, and any other person known by the assessor to have an interest in the manufactured home or mobile home, of the date, time, and place of the sale.
- (2) For seizing or selling personal property the assessor or treasurer, as the case may be, may charge in each case the actual and necessary expenses for travel and seizing, handling, keeping, selling, or caring for that property.
- (3) Upon payment of the price bid for any personal property sold under this section, the delivery of the property, with a bill of sale, vests title in the purchaser.
- (4) All sale proceeds in excess of taxes, or uniform fees and interest, penalties, and costs shall be returned to the owner of the personal property, and until claimed shall be deposited in the county treasury and made subject to the order of the owner, the owner's heirs, or assigns.
- (5) The unsold portion of any property may be left at the place of sale at the risk of the owner.
- (6) If there is no acceptable purchaser of the property, the property shall be declared the property of the county. The county executive may sell or rent any property held in the name of the county at any time after the sale upon terms determined by the county legislative body.

Amended by Chapter 388, 2009 General Session

59-2-1304 Rate of previous year governs -- Proration among taxing units -- Effective date of boundary changes for assessment.

- (1)
 - (a) The amount of taxes to be collected in the current year on personal property assessed by the county assessor shall be based on the tax rates levied by all taxing entities for the previous year, and the tax so billed shall be the full tax on the property for the current year.
 - (b) The money collected in accordance with Subsection (1)(a) shall be paid:
 - (i) into the county treasury; and
 - (ii) by the treasurer to the various taxing entities pro rata in accordance with the tax rates levied and approved for the current year, including new entities levying for the first time.
- (2) An assessment shall be collected in accordance with the effective date and boundary adjustment provisions in Subsection 17-2-209(4).

Amended by Chapter 381, 2010 General Session

59-2-1305 Entries of payments made -- Payments to county treasurer.

- (1) The assessor or, if this duty has been reassigned in an ordinance under Section 17-16-5.5, the treasurer shall note on the assessment roll, opposite the names of each person against whom taxes have been assessed or tax notice charges have been listed, the amount of the taxes and tax notice charges paid.
- (2)
 - (a) The assessor or treasurer, as the case may be, shall require all checks to be made payable to the office of the county assessor or treasurer, respectively.
 - (b) If the assessor or treasurer receives checks made payable to a payee other than the office of the county assessor or treasurer, respectively, the assessor or treasurer, as the case may be, shall immediately endorse the check with a restrictive endorsement that makes the check payable to the office of the county treasurer.

- (3) The assessor shall deposit all money the assessor collects into an account controlled by the county treasurer.

Amended by Chapter 197, 2018 General Session

59-2-1306 Collection after taxpayer moves from county -- Evidence of tax due -- Costs of collection.

- (1) If any person moves from one county to another after being assessed on personal property, the county in which the person was assessed may sue for and collect the tax in the name of the county where the assessment was made.
- (2) At the trial, a certified copy of the assessment from the county where the assessment was made, with a signed statement attached that the tax has not been paid, describing it as on the assessment book or delinquent list, is prima facie evidence that the tax and the interest are due, and entitles the county to judgment, unless the defendant proves that the tax was paid.
- (3) The county treasurer shall be credited and the county auditor shall allow the expenses of collecting the tax and permit a deduction from the amount collected, not to exceed 1/3 of the amount of the tax collected.

Amended by Chapter 86, 2000 General Session

59-2-1307 Entries of tax payments made on rail cars or state-assessed commercial vehicles.

- (1) The commission, upon apportionment of the property of rail car companies and state-assessed commercial vehicles, shall proceed to collect the taxes from the owners of the property, and shall send to each owner notice of the amount of the tax assessed against it, when and where payable, when delinquent, and the penalty provided by law.
 - (a) The commission shall remit taxes collected from owners of state-assessed commercial vehicles to each county treasurer at least quarterly.
 - (b) On or before the first Monday in January following in each year, the commission shall remit to the state treasurer all other taxes collected and due the state, and to each county the taxes collected and due to it and to the various taxing entities included in the county. The state treasurer and the treasurers of the several taxing entities shall make proper entries in their records of the receipt of the taxes.
- (2) All railroads doing business in this state shall furnish the commission with any information required by the commission, within the knowledge of the railroad companies, which will aid the commission in the collection of taxes from rail car companies.

Amended by Chapter 86, 2000 General Session

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

Amended by Chapter 379, 1997 General Session

59-2-1308.5 Equal payment agreements.

- (1)
 - (a) The commission may enter into an agreement with a commercial or industrial taxpayer to provide for equal, or approximately equal, property tax payments over a reasonable period of years, not to exceed 20 years, if:
 - (i) the payment schedule is based on an accepted valuation methodology that reasonably estimates the property's anticipated fair market value over the period of the proposed equal payments;
 - (ii) the agreement includes a provision making the initial equal payment schedule subject to an annual adjustment, as necessary, to account for differences between the property's fair market value as of the annual lien date and the property's fair market value that formed the basis of the initial equal payment schedule;
 - (iii) the commission, the taxpayer, and each affected taxing entity approve the agreement; and
 - (iv) the total amount the taxpayer pays under the agreement is no less than the amount the taxpayer would have paid in the absence of the agreement.
 - (b) A taxing entity may not approve an agreement under this section on behalf of another taxing entity.
- (2)
 - (a) Subject to Subsection (2)(b), a tax lien under this chapter against the taxpayer's property is not affected by a payment pursuant to an agreement under this section to the extent of the difference between the amount the taxpayer would have been required to pay in the absence of the agreement and the amount of the payment under the agreement.
 - (b) For purposes of enforcing a tax lien under this chapter, a taxpayer's failure to pay the full amount of taxes that the taxpayer would have been required to pay in the absence of an agreement under this section does not constitute a failure to pay the full amount of taxes owing:
 - (i) if the taxpayer pays the full amount of the payment owing under the agreement; and
 - (ii) unless the taxpayer:
 - (A) files for bankruptcy;
 - (B) transfers ownership of the property that is the subject of the property taxes; or

(C) has a change in ownership and the new owner does not assume all responsibility and liability under the agreement.

- (3)
 - (a) The commission may revise, accelerate, or cancel an equal payment agreement under this section to the same extent and for the same reasons that the commission may revise, accelerate, or cancel an installment agreement under Section 59-1-1004.
 - (b) The commission shall give the taxpayer reasonable notice of its intent to revise or cancel an equal payment agreement under this section.
- (4) The commission shall promulgate rules to ensure that tax revenue derived from payments pursuant to an agreement under this section do not affect the calculation of the certified tax rate under Section 59-2-924.
- (5) If the commission or a taxing entity enters into an equal payment agreement under this section:
 - (a) the commission shall annually provide an electronic report to the Revenue and Taxation Interim Committee on the effects of equal payment agreements under this section; and
 - (b) the Revenue and Taxation Interim Committee shall annually review and assess the effects of equal payment agreements under this section.

Amended by Chapter 135, 2016 General Session

59-2-1309 Publication of delinquency -- Seizure and sale -- Redemption -- Distribution of proceeds.

- (1)
 - (a) On or before December 15 of each year, the commission shall publish a list of the delinquent rail car companies and state-assessed commercial vehicles:
 - (i) in a newspaper having general circulation in the state; and
 - (ii) as required in Section 45-1-101.
 - (b) The list shall contain the names of the owners, when known, and a general description of the property assessed as to which the taxes are delinquent, and the amount of the delinquent taxes.
 - (c) The commission shall publish with the list a notice that unless the delinquent taxes, together with the penalty, are paid before December 21, the property of the delinquent or so much of it as may be necessary to pay the amount of the taxes, penalty, and interest at the rate prescribed in Section 59-1-402 from December 31 to the date of sale, shall be seized and sold for taxes, interest, and costs, the sale to be made at any time and place at the discretion of the commission.
 - (d) The provisions of law governing the seizure and sale by county treasurers of personal property for delinquent taxes shall apply to sales made by the commission under this section, except that notice of the time and place of the sale shall be given by publication:
 - (i) in a newspaper of general circulation in the state; and
 - (ii) as required in Section 45-1-101.
- (2) Property seized by the commission pursuant to this section may be redeemed, at any time prior to the sale, by payment of the full amount of taxes due from the delinquent together with all penalties, interest, and the costs then accrued.
- (3) All sums collected by the commission upon the sale or redemption of property pursuant to this section shall be immediately distributed as follows:
 - (a) all interest, penalties, and costs to the appropriate county treasurer; and

- (b) any excess over the taxes, penalties, interest, and cost shall be deposited with the state treasurer subject to the order of the owner of the property sold, or the owner's heirs or assigns.

Amended by Chapter 388, 2009 General Session

59-2-1310 Collection by seizure and sale -- Procedure -- Costs.

- (1) The treasurer shall collect the taxes delinquent on personal property assessed by the commission as determined by the assessor, except when sufficient real estate is liable for the tax, by seizure and sale of any personal property owned by the delinquent taxpayer.
- (2) The sale shall be at public auction, and of a sufficient amount of property to pay the taxes and costs, and when practicable shall be made in the city, town, or precinct where seized.
- (3) The sale shall be made after one week's notice of the time and place of the sale, given by:
 - (a)
 - (i) publication in a newspaper having general circulation in the county; and
 - (ii) publication in accordance with Section 45-1-101; and
 - (b) posting in three public places in the county.
- (4) For seizing or selling personal property the treasurer may charge in each case the actual and necessary expenses for travel and seizing, handling, keeping, selling, or caring for property so seized or sold.
- (5) On payment of the price bid for any personal property sold, its delivery, with a bill of sale, vests title in the purchaser.
- (6) All excess of the proceeds of any sale over the taxes and costs shall be returned to the owner of the property sold, and until claimed shall be deposited in the county treasury and disposed of under Title 67, Chapter 4a, Revised Uniform Unclaimed Property Act, subject to the order of the owner, or the owner's heirs or assigns.
- (7) If there is no acceptable purchaser of the property, the property shall be declared the property of the county. The county executive may sell or rent any property held in the name of the county at any time after the sale upon terms determined by the county legislative body.
- (8) The unsold portion of any property may be left at the place of sale at the risk of the owner.

Amended by Chapter 388, 2009 General Session

59-2-1311 Treasurer to advise commission of taxes unpaid on its assessments -- Notice to property owners.

Each county treasurer shall, during the first week in February of each year, report to the commission the name of each person who has failed to pay the taxes assessed and levied against the person during the preceding year upon property assessed by the commission. The commission shall note that the prior year's taxes are delinquent on the next tax notice sent to property owners under Section 59-2-1307.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1312 Examination of books of county officers by state officers.

The state auditor, any member of the commission, or any person designated by the commission may examine the books of any county officer charged with the collection and receipt of state taxes.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1313 Attorney general to prosecute delinquent officers.

If, on examination, it is found that any officer has been guilty of defrauding the state of revenue or has neglected or refused to perform any duty relating to revenue, the attorney general shall prosecute the delinquent officer.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1314 Informalities and time prescribed for action -- Effect on validity of tax.

No assessment or act relating to assessment or collection of taxes is illegal on account of informality or because the assessment or act was not completed within the time required by law.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1315 Disposition of fines and forfeitures.

The fines and forfeitures incurred by violation of any of the provisions of this chapter shall be paid into the treasury for the use of the county where the property is located.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1316 Annual settlements between county assessor, county treasurer, and county auditor.

Every county assessor and county treasurer shall annually, on the first Monday in January, make a settlement with the county auditor of all transactions connected with the revenue for the previous year, and every county treasurer, on the expiration of the treasurer's term of office, shall make the settlement.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1317 Tax notice -- Contents of notice -- Procedures and requirements for providing notice.

- (1) As used in this section, "political subdivision lien" means the same as that term is defined in Section 11-60-102.
- (2) Subject to the other provisions of this section, the county treasurer shall:
 - (a) collect the taxes and tax notice charges; and
 - (b) provide a notice to each taxpayer that contains the following:
 - (i) the kind and value of property assessed to the taxpayer;
 - (ii) the street address of the property, if available to the county;
 - (iii) that the property may be subject to a detailed review in the next year under Section 59-2-303.1;
 - (iv) the amount of taxes levied;
 - (v) a separate statement of the taxes levied only on a certain kind or class of property for a special purpose;
 - (vi) property tax information pertaining to taxpayer relief, options for payment of taxes, and collection procedures;
 - (vii) any tax notice charges applicable to the property, including:
 - (A) if applicable, a political subdivision lien for road damage that a railroad company causes, as described in Section 10-7-30;

- (B) if applicable, a political subdivision lien for municipal water distribution, as described in Section 10-8-17, or a political subdivision lien for an increase in supply from a municipal water distribution, as described in Section 10-8-19;
 - (C) if applicable, a political subdivision lien for unpaid abatement fees as described in Section 10-11-4;
 - (D) if applicable, a political subdivision lien for the unpaid portion of an assessment assessed in accordance with Title 11, Chapter 42, Assessment Area Act, or Title 11, Chapter 42a, Commercial Property Assessed Clean Energy Act, including unpaid costs, charges, and interest as of the date the local entity certifies the unpaid amount to the county treasurer;
 - (E) if applicable, for a local district in accordance with Section 17B-1-902, a political subdivision lien for an unpaid fee, administrative cost, or interest;
 - (F) if applicable, a political subdivision lien for an unpaid irrigation district use charge as described in Section 17B-2a-506;
 - (G) if applicable, a political subdivision lien for a contract assessment under a water contract, as described in Section 17B-2a-1007; and
 - (H) if applicable, a property tax penalty that a public infrastructure district imposes, as described in Section 17D-4-304;
- (viii) if a county's tax notice includes an assessment area charge, a statement that, due to potentially ongoing assessment area charges, costs, penalties, and interest, payment of a tax notice charge may not:
- (A) pay off the full amount the property owner owes to the tax notice entity; or
 - (B) cause a release of the lien underlying the tax notice charge;
- (ix) the date the taxes and tax notice charges are due;
 - (x) the street address at which the taxes and tax notice charges may be paid;
 - (xi) the date on which the taxes and tax notice charges are delinquent;
 - (xii) the penalty imposed on delinquent taxes and tax notice charges;
 - (xiii) a statement that explains the taxpayer's right to direct allocation of a partial payment in accordance with Subsection (9);
 - (xiv) other information specifically authorized to be included on the notice under this chapter; and
 - (xv) other property tax information approved by the commission.
- (3)
- (a) Unless expressly allowed under this section or another statutory provision, the treasurer may not add an amount to be collected to the property tax notice.
 - (b) If the county treasurer adds an amount to be collected to the property tax notice under this section or another statutory provision that expressly authorizes the item's inclusion on the property tax notice:
 - (i) the amount constitutes a tax notice charge; and
 - (ii)
 - (A) the tax notice charge has the same priority as property tax; and
 - (B) a delinquency of the tax notice charge triggers a tax sale, in accordance with Section 59-2-1343.
- (4) For any property for which property taxes or tax notice charges are delinquent, the notice described in Subsection (2) shall state, "Prior taxes or tax notice charges are delinquent on this parcel."
- (5) Except as provided in Subsection (6), the county treasurer shall:
- (a) mail the notice required by this section, postage prepaid; or

- (b) leave the notice required by this section at the taxpayer's residence or usual place of business, if known.
- (6)
- (a) Subject to the other provisions of this Subsection (6), a county treasurer may, at the county treasurer's discretion, provide the notice required by this section by electronic mail if a taxpayer makes an election, according to procedures determined by the county treasurer, to receive the notice by electronic mail.
 - (b) A taxpayer may revoke an election to receive the notice required by this section by electronic mail if the taxpayer provides written notice to the treasurer on or before October 1.
 - (c) A revocation of an election under this section does not relieve a taxpayer of the duty to pay a tax or tax notice charge due under this chapter on or before the due date for paying the tax or tax notice charge.
 - (d) A county treasurer shall provide the notice required by this section using a method described in Subsection (5), until a taxpayer makes a new election in accordance with this Subsection (6), if:
 - (i) the taxpayer revokes an election in accordance with Subsection (6)(b) to receive the notice required by this section by electronic mail; or
 - (ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.
 - (e) A person is considered to be a taxpayer for purposes of this Subsection (6) regardless of whether the property that is the subject of the notice required by this section is exempt from taxation.
- (7)
- (a) The county treasurer shall provide the notice required by this section to a taxpayer on or before November 1.
 - (b) The county treasurer shall keep on file in the county treasurer's office the information set forth in the notice.
 - (c) The county treasurer is not required to mail a tax receipt acknowledging payment.
- (8) This section does not apply to property taxed under Section 59-2-1302 or 59-2-1307.
- (9)
- (a) A taxpayer who pays less than the full amount due on the taxpayer's property tax notice may, on a form provided by the county treasurer, direct how the county treasurer allocates the partial payment between:
 - (i) the total amount due for property tax;
 - (ii) the amount due for assessments, past due local district fees, and other tax notice charges; and
 - (iii) any other amounts due on the property tax notice.
 - (b) The county treasurer shall comply with a direction submitted to the county treasurer in accordance with Subsection (9)(a).
 - (c) The provisions of this Subsection (9) do not:
 - (i) affect the right or ability of a local entity to pursue any available remedy for non-payment of any item listed on a taxpayer's property tax notice; or
 - (ii) toll or otherwise change any time period related to a remedy described in Subsection (9)(c)(i).

Amended by Chapter 314, 2021 General Session

59-2-1318 Date of payment of property tax -- Notation on assessment roll.

The county treasurer shall mark the date of the payment of any tax on the assessment roll opposite the property identification number.

Amended by Chapter 143, 1997 General Session

59-2-1319 Receipts for payments -- Payment by warrant -- Cash payments required -- Exceptions.

- (1) If a person pays taxes in person at the county treasurer's office, the county treasurer shall, upon request, give a receipt to the person paying the taxes, specifying the amount of the taxes due, the property identification number, and the aggregate amount of taxes paid.
- (2) County warrants shall be taken in payment of county taxes, city warrants in payment of city taxes, and school district warrants in payment of school district taxes.
- (3) All taxes shall be paid in cash, unless the county treasurer adopts rules otherwise.

Amended by Chapter 143, 1997 General Session

59-2-1320 Settlements with county legislative bodies.

On the first Monday of March and June, and the second Monday of September and December, the county treasurer shall settle with the county legislative body for all money collected by the treasurer, and on those days shall deliver to and file in the office of the county auditor a statement under oath showing:

- (1) an account of all transactions and receipts since the last settlement; and
- (2) that all money collected is in the county treasury.

Amended by Chapter 227, 1993 General Session

59-2-1321 Erroneous or illegal assessments -- Deductions and refunds.

The county legislative body, upon sufficient evidence being produced that property has been either erroneously or illegally assessed, may order the county treasurer to allow the taxes on that part of the property erroneously or illegally assessed to be deducted before payment of taxes. Any taxes, interest, and costs paid more than once, or erroneously or illegally collected, may, by order of the county legislative body, be refunded by the county treasurer, and the portion of taxes, interest, and costs paid to the state or any taxing entity shall be refunded to the county, and the appropriate officer shall draw a warrant for that amount in favor of the county.

Amended by Chapter 227, 1993 General Session

59-2-1322 Property assessed more than once.

If the county treasurer determines that any property has been assessed more than once for the same year, the treasurer shall collect only the tax justly due and report the facts, under affidavit, to the county auditor.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1323 Undivided interests in real estate -- Interest of delinquent co-owner only to be sold.

- (1) The county treasurer shall issue a receipt showing the interest on which taxes or tax notice charges are paid to any person paying taxes on an undivided interest in real estate.

- (2) If any portion of the taxes or tax notice charges on the real estate remain unpaid, it is the duty of the treasurer to sell only the undivided interest in the real estate which belongs to the co-owners who have not paid their portion of the tax.

Amended by Chapter 197, 2018 General Session

59-2-1324 Taxes and tax notice charges to be paid before distribution of estate of a deceased person.

- (1) The district court shall require every administrator or executor to pay out of the funds of the estate all taxes and tax notice charges due from the estate.
- (2) No order or decree for the distribution of any property of any decedent among the heirs or devisees may be made until all taxes and tax notice charges against the estate are paid.

Amended by Chapter 197, 2018 General Session

59-2-1325 Nature and extent of lien -- Time of attachment -- Effective date of boundary changes for assessment.

- (1)
 - (a) A tax upon real property is a lien against the property assessed.
 - (b) A tax due upon improvements upon real property assessed to a person other than the owner of the real property is a lien upon the property and improvements.
 - (c) A lien described in Subsection (1)(a) or (b) shall attach on January 1 of each year.
- (2) An assessment shall be collected in accordance with the effective date and boundary adjustment provisions in Subsection 17-2-209(4).

Amended by Chapter 381, 2010 General Session

59-2-1326 Illegal tax and tax notice charges -- Injunction to restrain collection.

- (1) No injunction may be granted by any court to restrain the collection of any tax, any part of the tax, or any tax notice charge, nor to restrain the sale of any property for the nonpayment of the tax or tax notice charge, unless the tax or tax notice charge, or some part of the tax or tax notice charge sought to be enjoined:
 - (a) is not authorized by law; or
 - (b) is on property which is exempt from taxation.
- (2) If the payment of a part of a tax or tax notice charge is sought to be enjoined, the other part shall be paid or tendered before any action may be commenced.

Amended by Chapter 197, 2018 General Session

59-2-1327 Payment of tax or tax notice charge under protest -- Circumstances where authorized -- Action to recover tax or tax notice charge paid.

- (1) Where a taxing entity demands or enforces a tax or where an entity responsible for a tax notice charge demands or enforces the tax notice charge, and the person whose property is taxed or charged claims the tax or tax notice charge is unlawful, that person may pay the tax or tax notice charge under protest to the county treasurer.
- (2) The person may then bring an action in the district court against the officer or taxing entity to recover the tax or tax notice charge or any portion of the tax or tax notice charge paid under protest.

Amended by Chapter 197, 2018 General Session

59-2-1328 Judgment or order against state or taxing entity -- Payment to taxpayer -- County recovery of portion of payment to taxpayer from the state or a taxing entity other than the county.

- (1) If a taxpayer obtains a final and unappealable judgment or order in accordance with Section 59-2-1330 ordering a reduction in the amount of any tax levied against any property for which the taxpayer paid a tax or any portion of a tax under this chapter for a calendar year, the state or the taxing entity against which the taxpayer obtained the final and unappealable judgment or order shall:
 - (a) audit and allow the final and unappealable judgment or order;
 - (b) cause a warrant to be drawn for the amount recovered by the final and unappealable judgment or order; and
 - (c) pay the taxpayer as required by Section 59-2-1330.
- (2) At the request of a county, the state or a taxing entity shall cause a warrant to be drawn upon the treasurer of the state or the taxing entity in favor of the county:
 - (a) if:
 - (i) the final and unappealable judgment or order described in Subsection (1) is obtained against a county; and
 - (ii) any portion of the taxes included in the final and unappealable judgment or order described in Subsection (1):
 - (A) is levied by the state or a taxing entity other than the county; and
 - (B) has been paid over to the state or the taxing entity described in Subsection (2)(a)(ii)(A) by the county; and
 - (b) for the state's or the taxing entity's proportionate share of a payment to a taxpayer required by Section 59-2-1330.
- (3) For purposes of Subsection (2), the state's or a taxing entity's proportionate share of a payment to a taxpayer required by Section 59-2-1330 is an amount equal to the product of:
 - (a) the percentage by which the amount of any tax levied against any property for which the taxpayer paid a tax under this chapter for a calendar year was reduced in accordance with the final and unappealable judgment or order described in Subsection (1); and
 - (b) the total amount of the taxes for the property described in Subsection (1) paid over to the state or the taxing entity by the county for the calendar year described in Subsection (3)(a).

Amended by Chapter 196, 2002 General Session

Amended by Chapter 240, 2002 General Session

59-2-1329 Right to injunction limited.

This remedy supersedes the remedy of injunction and all other remedies which might be invoked to prevent the collection of taxes alleged to be unlawfully levied or demanded, unless the court finds that the remedy provided is inadequate, in which case the injunctive proceedings under Section 59-2-1326 apply.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1330 Payment of property taxes -- Payments to taxpayer by state or taxing entity -- Refund of penalties paid by taxpayer -- Refund of interest paid by taxpayer -- Payment of

interest to taxpayer -- Judgment levy -- Objections to assessments by the commission --**Time periods for making payments to taxpayer.**

- (1) Unless otherwise specifically provided by statute, property taxes shall be paid directly to the county assessor or the county treasurer:
 - (a) on the date that the property taxes are due; and
 - (b) as provided in this chapter.
- (2) A taxpayer shall receive payment as provided in this section if a reduction in the amount of any tax levied against any property for which the taxpayer paid a tax or any portion of a tax under this chapter for a calendar year is required by a final and unappealable judgment or order described in Subsection (3) issued by:
 - (a) a county board of equalization;
 - (b) the commission; or
 - (c) a court of competent jurisdiction.
- (3)
 - (a) For purposes of Subsection (2), the state or any taxing entity that has received property taxes or any portion of property taxes from a taxpayer described in Subsection (2) shall pay the taxpayer if:
 - (i) the taxes the taxpayer paid in accordance with Subsection (2) are collected by an authorized officer of the:
 - (A) county; or
 - (B) state; and
 - (ii) the taxpayer obtains a final and unappealable judgment or order:
 - (A) from:
 - (I) a county board of equalization;
 - (II) the commission; or
 - (III) a court of competent jurisdiction;
 - (B) against:
 - (I) the taxing entity or an authorized officer of the taxing entity; or
 - (II) the state or an authorized officer of the state; and
 - (C) ordering a reduction in the amount of any tax levied against any property for which a taxpayer paid a tax or any portion of a tax under this chapter for the calendar year.
 - (b) The amount that the state or a taxing entity shall pay a taxpayer shall be determined in accordance with Subsections (4) through (7).
 - (4) For purposes of Subsections (2) and (3), the amount the state shall pay to a taxpayer is equal to the sum of:
 - (a) if the difference described in this Subsection (4)(a) is greater than \$0, the difference between:
 - (i) the tax the taxpayer paid to the state in accordance with Subsection (2); and
 - (ii) the amount of the taxpayer's tax liability to the state after the reduction in the amount of tax levied against the property in accordance with the final and unappealable judgment or order described in Subsection (3);
 - (b) if the difference described in this Subsection (4)(b) is greater than \$0, the difference between:
 - (i) any penalties the taxpayer paid to the state in accordance with Section 59-2-1331; and
 - (ii) the amount of penalties the taxpayer is liable to pay to the state in accordance with Section 59-2-1331 after the reduction in the amount of tax levied against the property in accordance with the final and unappealable judgment or order described in Subsection (3);
 - (c) as provided in Subsection (6)(a), interest the taxpayer paid in accordance with Section 59-2-1331 on the amounts described in Subsections (4)(a) and (4)(b); and
 - (d) as provided in Subsection (6)(b), interest on the sum of the amounts described in:

- (i) Subsection (4)(a);
 - (ii) Subsection (4)(b); and
 - (iii) Subsection (4)(c).
- (5) For purposes of Subsections (2) and (3), the amount a taxing entity shall pay to a taxpayer is equal to the sum of:
- (a) if the difference described in this Subsection (5)(a) is greater than \$0, the difference between:
 - (i) the tax the taxpayer paid to the taxing entity in accordance with Subsection (2); and
 - (ii) the amount of the taxpayer's tax liability to the taxing entity after the reduction in the amount of tax levied against the property in accordance with the final and unappealable judgment or order described in Subsection (3);
 - (b) if the difference described in this Subsection (5)(b) is greater than \$0, the difference between:
 - (i) any penalties the taxpayer paid to the taxing entity in accordance with Section 59-2-1331; and
 - (ii) the amount of penalties the taxpayer is liable to pay to the taxing entity in accordance with Section 59-2-1331 after the reduction in the amount of tax levied against the property in accordance with the final and unappealable judgment or order described in Subsection (3);
 - (c) as provided in Subsection (6)(a), interest the taxpayer paid in accordance with Section 59-2-1331 on the amounts described in Subsections (5)(a) and (5)(b); and
 - (d) as provided in Subsection (6)(b), interest on the sum of the amounts described in:
 - (i) Subsection (5)(a);
 - (ii) Subsection (5)(b); and
 - (iii) Subsection (5)(c).
- (6) Except as provided in Subsection (7):
- (a) interest shall be refunded to a taxpayer on the amount described in Subsection (4)(c) or (5)(c) in an amount equal to the amount of interest the taxpayer paid in accordance with Section 59-2-1331; and
 - (b) interest shall be paid to a taxpayer on the amount described in Subsection (4)(d) or (5)(d):
 - (i) beginning on the later of:
 - (A) the day on which the taxpayer paid the tax in accordance with Subsection (2); or
 - (B) January 1 of the calendar year immediately following the calendar year for which the tax was due;
 - (ii) ending on the day on which the state or a taxing entity pays to the taxpayer the amount required by Subsection (4) or (5); and
 - (iii) at the interest rate earned by the state treasurer on public funds transferred to the state treasurer in accordance with Section 51-7-5.
- (7) Notwithstanding Subsection (6):
- (a) the state may not pay or refund interest to a taxpayer under Subsection (6) on any tax the taxpayer paid in accordance with Subsection (2) that exceeds the amount of tax levied by the state for that calendar year as stated on the notice required by Section 59-2-1317; and
 - (b) a taxing entity may not pay or refund interest to a taxpayer under Subsection (6) on any tax the taxpayer paid in accordance with Subsection (2) that exceeds the amount of tax levied by the taxing entity for that calendar year as stated on the notice required by Section 59-2-1317.
- (8)
- (a) Each taxing entity may levy a tax to pay its share of the final and unappealable judgment or order described in Subsection (3) if:
 - (i) the final and unappealable judgment or order is issued no later than 15 days prior to the date the certified tax rate is set under Section 59-2-924;
 - (ii) the amount of the judgment levy is included on the notice under Section 59-2-919.1; and

- (iii) the final and unappealable judgment or order is an eligible judgment, as defined in Section 59-2-102.
 - (b) The levy under Subsection (8)(a) is in addition to, and exempt from, the maximum levy established for the taxing entity.
- (9)
- (a) A taxpayer that objects to the assessment of property assessed by the commission shall pay, on or before the property tax due date established under Subsection 59-2-1331(1) or Section 59-2-1332, the full amount of taxes stated on the notice required by Section 59-2-1317 if:
 - (i) the taxpayer has applied to the commission for a hearing in accordance with Section 59-2-1007 on the objection to the assessment; and
 - (ii) the commission has not issued a written decision on the objection to the assessment in accordance with Section 59-2-1007.
 - (b) A taxpayer that pays the full amount of taxes due under Subsection (9)(a) is not required to pay penalties or interest on an assessment described in Subsection (9)(a) unless:
 - (i) a final and unappealable judgment or order establishing that the property described in Subsection (9)(a) has a value greater than the value stated on the notice required by Section 59-2-1317 is issued by:
 - (A) the commission; or
 - (B) a court of competent jurisdiction; and
 - (ii) the taxpayer fails to pay the additional tax liability resulting from the final and unappealable judgment or order described in Subsection (9)(b)(i) within a 45-day period after the county bills the taxpayer for the additional tax liability.
- (10)
- (a) Except as provided in Subsection (10)(b), a payment that is required by this section shall be paid to a taxpayer:
 - (i) within 60 days after the day on which the final and unappealable judgment or order is issued in accordance with Subsection (3); or
 - (ii) if a judgment levy is imposed in accordance with Subsection (8):
 - (A) if the payment to the taxpayer required by this section is \$5,000 or more, no later than December 31 of the year in which the judgment levy is imposed; and
 - (B) if the payment to the taxpayer required by this section is less than \$5,000, within 60 days after the date the final and unappealable judgment or order is issued in accordance with Subsection (3).
 - (b) Notwithstanding Subsection (10)(a), a taxpayer may enter into an agreement:
 - (i) that establishes a time period other than a time period described in Subsection (10)(a) for making a payment to the taxpayer that is required by this section; and
 - (ii) with:
 - (A) an authorized officer of a taxing entity for a tax imposed by a taxing entity; or
 - (B) an authorized officer of the state for a tax imposed by the state.

Amended by Chapter 201, 2015 General Session

59-2-1331 Property tax due date -- Date tax is delinquent -- Penalty -- Interest -- Payments -- Refund of prepayment.

- (1)
- (a) Except as provided in Subsection (1)(b) and subject to Subsections (1)(c) and (d), all property taxes, unless otherwise specifically provided for under Section 59-2-1332, or other law, and any tax notice charges, are due on November 30 of each year following the date of levy.

- (b) If November 30 falls on a Saturday, Sunday, or holiday:
 - (i) the date of the next following day that is not a Saturday, Sunday, or holiday shall be substituted in Subsection (1)(a) and Subsection 59-2-1332(1) for November 30; and
 - (ii) the date of the day occurring 30 days after the date under Subsection (1)(b)(i) shall be substituted in Subsection 59-2-1332(1) for December 30.
 - (c) If a property tax is paid or postmarked after the due date described in this Subsection (1) the property tax is delinquent.
 - (d) A county treasurer or other public official, public entity, or public employee may not require the payment of a property tax before the due date described in this Subsection (1).
- (2)
- (a) Except as provided in Subsections (2)(e) and (f), for each parcel, all delinquent taxes and tax notice charges on each separately assessed parcel are subject to a penalty of 2.5% of the amount of the delinquent taxes and tax notice charges or \$10, whichever is greater.
 - (b) Unless the delinquent taxes and tax notice charges, together with the penalty, are paid on or before January 31, the amount of taxes and tax notice charges and penalty shall bear interest on a per annum basis from the January 1 immediately following the delinquency date.
 - (c) Except as provided in Subsection (2)(d), for purposes of Subsection (2)(b), the interest rate is equal to the sum of:
 - (i) 6%; and
 - (ii) the federal funds rate target:
 - (A) established by the Federal Open Markets Committee; and
 - (B) that exists on the January 1 immediately following the date of delinquency.
 - (d) The interest rate described in Subsection (2)(c) may not be:
 - (i) less than 7%; or
 - (ii) more than 10%.
 - (e) The penalty described in Subsection (2)(a) is 1% of the amount of the delinquent taxes and tax notice charges or \$10, whichever is greater, if all delinquent taxes, all tax notice charges, and the penalty are paid on or before the January 31 immediately following the delinquency date.
 - (f) This section does not apply to the costs, charges, and interest rate accruing on any tax notice charge related to an assessment assessed in accordance with:
 - (i) Title 11, Chapter 42, Assessment Area Act; or
 - (ii) Title 11, Chapter 42a, Commercial Property Assessed Clean Energy Act.
- (3)
- (a) If the delinquency exceeds one year, the amount of taxes, tax notice charges, and penalties for that year and all succeeding years shall bear interest until settled in full through redemption or tax sale.
 - (b) The interest rate to be applied shall be calculated for each year as established under Subsection (2) and shall apply on each individual year's delinquency until paid.
- (4) The county treasurer may accept and credit on account against taxes and tax notice charges becoming due during the current year, at any time before or after the tax rates are adopted, but not subsequent to the date of delinquency, either:
- (a) payments in amounts of not less than \$10; or
 - (b) the full amount of the unpaid tax and tax notice charges.
- (5)
- (a) At any time before the county treasurer provides the tax notice described in Section 59-2-1317, the county treasurer may refund amounts accepted and credited on account against taxes and tax notice charges becoming due during the current year.

- (b) Upon recommendation by the county treasurer, the county legislative body shall adopt rules or ordinances to implement the provisions of this Subsection (5).

Amended by Chapter 197, 2018 General Session

59-2-1331.5 Partial payment of property tax on a base parcel.

- (1)
 - (a) Subject to Subsection (1)(b), a person may make a payment toward a subdivided lot's proportional share of the property tax on the base parcel before the date on which the property tax is due.
 - (b) A person may make a payment under Subsection (1)(a) only if the record owner of the subdivided lot is a bona fide purchaser.
- (2)
 - (a) Upon request, the county treasurer shall provide a person:
 - (i) the amount of a subdivided lot's proportional share of the property tax on the base parcel for the current year; or
 - (ii) if the amount described in Subsection (2)(a)(i) is unavailable, a reasonable estimate of a subdivided lot's proportional share of the property tax on the base parcel for the current year.
 - (b) The county treasurer shall calculate a subdivided lot's proportional share of the property tax on the base parcel by comparing:
 - (i) the amount of the value of the base parcel as described in Subsection (2)(b)(ii) that is attributable to the property that comprises the subdivided lot as the property existed on January 1 of the current year; and
 - (ii) the value of the base parcel as it existed on January 1 of the current year.
- (3)
 - (a) The county treasurer shall send a written notice described in Subsection (3)(b) to the record owner of a subdivided lot if:
 - (i) a person makes a payment under Subsection (1) toward the subdivided lot's proportional share of the property tax on the base parcel; and
 - (ii) as of November 30, there is an outstanding balance on the subdivided lot's proportional share of the property tax on the base parcel.
 - (b) A written notice described in Subsection (3)(a) shall state:
 - (i) the remaining balance owed on the subdivided lot's proportional share of the property tax on the base parcel;
 - (ii) a date, not less than 30 days after the day on which the notice is sent, by which the remaining balance is due; and
 - (iii) that any amount of the balance that is not paid or postmarked by the date described in Subsection (3)(b)(ii) is delinquent and subject to the penalties, interest, and administrative costs described in this chapter.
- (4) If a person timely pays a subdivided lot's proportional share of the property tax on the base parcel, and the property tax on the base parcel subsequently becomes delinquent, the subdivided lot is not subject to:
 - (a) a lien for the payment of the delinquent property tax on the base parcel; or
 - (b) any penalties, interest, or administrative costs associated with the delinquent property tax on the base parcel.

Enacted by Chapter 368, 2016 General Session

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 or tax notice charges shall be extended 30 days from the dates provided by law.

Amended by Chapter 197, 2018 General Session

59-2-1332.5 Mailing notice of delinquency or publication of delinquent list -- Contents -- Notice -- Definitions.

- (1) As used in this section, "business entity" means:
 - (a) an association;
 - (b) a corporation;
 - (c) a limited liability company;
 - (d) a partnership;
 - (e) a trust; or
 - (f) a business entity similar to Subsections (1)(a) through (e).
- (2) The county treasurer shall provide notice of delinquency in the payment of property taxes and tax notice charges:
 - (a) except as provided in Subsection (5), on or before December 31 of each calendar year; and
 - (b) in a manner described in Subsection (3).
- (3) The notice described in Subsection (2) shall be provided by:
 - (a)
 - (i) mailing a written notice that includes the information described in Subsection (4)(a), postage prepaid, to:
 - (A) each delinquent taxpayer; and
 - (B) if the delinquent property taxes or tax notice charges are assessed on a base parcel, the record owner of each subdivided lot; and
 - (ii) making available to the public a list of delinquencies in the payment of property taxes:
 - (A) by electronic means; and
 - (B) that includes the information required by Subsection (4)(b); or
 - (b) publishing a list of delinquencies in the payment of property taxes and tax notice charges:
 - (i) in one issue of a newspaper having general circulation in the county;
 - (ii) that lists each delinquency in alphabetical order by:
 - (A) the last name of the delinquent taxpayer; or
 - (B) if the delinquent taxpayer is a business entity, the name of the business entity; and
 - (iii) that includes the information described in Subsection (4)(b).
- (4)
 - (a) A written notice of delinquency described in Subsection (3)(a)(i) shall include:

- (i) a statement that delinquent taxes and tax notice charges are due;
 - (ii) the amount of delinquent taxes and tax notice charges due, not including any penalties imposed in accordance with this chapter;
 - (iii)
 - (A) the name of the delinquent taxpayer; or
 - (B) if the delinquent taxpayer is a business entity, the name of the business entity;
 - (iv)
 - (A) a description of the delinquent property; or
 - (B) the property identification number of the delinquent property;
 - (v) a statement that a penalty shall be imposed in accordance with this chapter; and
 - (vi) a statement that interest accrues as of January 1 following the date of the delinquency unless on or before January 31 the following are paid:
 - (A) the delinquent taxes and tax notice charges; and
 - (B) the penalty.
- (b) The list of delinquencies described in Subsection (3)(a)(ii) or (3)(b) shall include:
- (i) the amount of delinquent taxes and tax notice charges due, not including any penalties imposed in accordance with this chapter;
 - (ii)
 - (A) the name of the delinquent taxpayer; or
 - (B) if the delinquent taxpayer is a business entity, the name of the business entity;
 - (iii)
 - (A) a description of the delinquent property; or
 - (B) the property identification number of the delinquent property;
 - (iv) a statement that a penalty shall be imposed in accordance with this chapter; and
 - (v) a statement that interest accrues as of January 1 following the date of the delinquency unless on or before January 31 the following are paid:
 - (A) the delinquent taxes and tax notice charges; and
 - (B) the penalty.
- (5) Notwithstanding Subsection (2)(a), if the county legislative body extends the property tax due date under Subsection 59-2-1332(1), the notice of delinquency described in Subsection (2) shall be provided on or before January 10.
- (6)
- (a) In addition to the notice of delinquency required by Subsection (2), a county treasurer may in accordance with this Subsection (6) mail a notice that property taxes are delinquent:
 - (i) to:
 - (A) a delinquent taxpayer;
 - (B) an owner of record of the delinquent property;
 - (C) any other interested party that requests notice; or
 - (D) a combination of Subsections (6)(a)(i)(A) through (C); and
 - (ii) at any time that the county treasurer considers appropriate.
 - (b) A notice mailed in accordance with this Subsection (6):
 - (i) shall include the information required by Subsection (4)(a); and
 - (ii) may include any information that the county treasurer finds is useful to the owner of record of the delinquent property in determining:
 - (A) the status of taxes and tax notice charges owed on the delinquent property;
 - (B) any penalty that is owed on the delinquent property;
 - (C) any interest charged under Section 59-2-1331 on the delinquent property; or
 - (D) any related matters concerning the delinquent property.

Amended by Chapter 197, 2018 General Session

59-2-1333 Errors or omissions -- In assessment book -- Authority to correct.

An omission, error, defect in form in the assessment roll, or clerical error, when it can be ascertained what was intended, may, with the consent of the county legislative body, be supplied or corrected by the assessor at any time before the sale for delinquent taxes or tax notice charges and after the original assessment or tax notice charge listing was made.

Amended by Chapter 197, 2018 General Session

59-2-1334 Omission, error, or defect in delinquent lists -- Republication.

- (1) If an omission, error, or defect is in a delinquent list or any publication, the list or publication may be republished as amended, or notice of the correction may be given in a supplementary publication.
- (2) Any republication shall be made in the same manner as the original publication, for not less than one week.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1335 Abbreviations permitted in proceedings.

- (1)
 - (a) In all proceedings relating to assessment, levy, or collection of taxes or relating to the listing or collection of tax notice charges, the subjection of any property to a charge for taxes of any nature or for tax notice charges, or the advertisement and sale of any property for taxes or tax notice charges, the following initial letters, abbreviations, symbols, and figures may be used.
 - (b) The meaning of the initial letters, abbreviations, symbols, and figures is shown by the word or words placed opposite the initial letters, abbreviations, symbols, and figures:
 - a., ac. acre, acres
 - add. addition
 - ave. avenue
 - beg. beginning
 - blk. block
 - bet. between
 - bdy., bdrs. boundary, boundaries
 - ch., chs. chain, chains
 - com. commencing
 - cont. containing

deg. or degree symbol	..... degree, degrees
dist.	..... distance
E.	..... east
E'ly	..... easterly
ft.	..... foot, feet
frac.	..... fractional
in., ins.	..... inch, inches
lk., lks.	..... link, links
lt., lts.	..... lot, lots
m., min., or '	..... minute, minutes
m. or l.	..... more or less
N.	..... north
NE.	..... northeast
NE'ly.	..... northeasterly
N'ly.	..... northerly
NW.	..... northwest
NW'ly.	..... northwesterly
pt.	..... point
1/4 sec.	..... quarter section
r., rs.	..... range, ranges
rd., rds.	..... rod, rods
R. of W.	..... right-of-way
s. or "	..... second, seconds
S.	..... south

SE.
 southeast
 SE'ly.
 southeasterly
 S'ly.
 southerly
 st.
 street
 sub.
 subdivision
 S.L.M.
 Salt Lake Meridian
 SW.
 southwest
 t., tp., tps.
 township, townships
 th.
 thence
 U.S. sur.
 United State Survey
 U.S.M.
 Uintah Special Meridian
 W.
 west
 W'ly.
 westerly

(2) Where the name of any railroad or railroad company is commonly referred to by the initial letters of the word constituting the name of the railroad, the initial letters may be used as an abbreviation for the full name of the railroad or railroad company in all cases where the name is used in the description of property.

- (3)
- (a) Commonly accepted initial letters, abbreviations, symbols, and figures having local significance may be used.
 - (b) Any initial letters, abbreviations, symbols, and figures shall first be approved by the commission.
 - (c) A written or printed explanation of initial letters, abbreviations, symbols, and figures shall appear in each assessment roll in which they are used and shall be published with each separate advertisement and sale for taxes or tax notice charges in which they are used.

Amended by Chapter 197, 2018 General Session

59-2-1337 Pro rata application of ad valorem tax on property taken by eminent domain or by right of entry agreement.

If any property is taken in fee by the state, any of its subdivisions or agencies, or by any private person, or other body pursuant to either:

- (1) an exercise of the power of eminent domain; or
- (2) by a right of entry agreement executed by reason of the threat or imminence of eminent domain, the ad valorem property tax assessed and collected on the property under this chapter

shall be determined on the basis of the relationship which the number of months the property was held by the property owner, prior to the granting by the court of an order of occupancy or the execution of a right of entry agreement, bears to the taxable year.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1338 Record of delinquent taxes -- Contents of record.

- (1) The treasurer shall prepare the official record of delinquent taxes and tax notice charges in the same order as property appears on the assessment rolls.
- (2) The record shall show:
 - (a) the name of the person to whom the property is assessed;
 - (b) the description of the delinquent parcel, and a reference to the parcel, serial, or account number under which the property was listed in the assessment roll;
 - (c) the amount of delinquent taxes and tax notice charges, penalties, and administrative costs; and
 - (d) the date of redemption and by whom the property is redeemed.
- (3) The record shall also provide space for entering delinquent taxes assessed and tax notice charges listed in subsequent years against each parcel which remains unredeemed.
- (4) Taxes levied only on a certain kind or class of property for a special purpose and tax notice charges shall be separately set out.

Amended by Chapter 197, 2018 General Session

59-2-1339 Form of treasurer's certificate -- Contents of form.

- (1) On or before March 15 the treasurer shall complete the official record of delinquent taxes and tax notice charges and attach the treasurer's certificate to the record.
- (2) The certificate shall be substantially in the following form:

State of Utah)
 ss.
 County of)

I, _____, county treasurer of the county of _____, state of Utah, do certify that to the best of my knowledge the attached record is a full, true, and correct record and constitutes the official record of all properties which became delinquent for the year _____, and shows in the same order as the property appears on the assessment roll, the name of the person to whom the property is assessed, the description of the delinquent parcel and a reference to the parcel, serial, or account number under which the property was listed in the assessment roll, the amount of taxes, tax notice charges, penalties, administrative costs, the date of redemption, and by whom the property was redeemed if any redemption has been made.

Signature _____
 County Treasurer of _____ County

- (3) The official record shall be maintained in the treasurer's office and shall include any subsequent delinquent taxes, tax notice charges, penalties, administrative costs, and redemptions pertaining to the properties listed thereon.

Amended by Chapter 197, 2018 General Session

59-2-1342 Assessment and sale of property after attachment of county tax lien and tax notice charges.

- (1) Property against which a property tax delinquency exists shall be assessed in subsequent years for taxes in the same manner as if no delinquency existed.
- (2) Property against which a delinquency exists for tax notice charges may still accrue tax notice charges as if no delinquency existed.
- (3) The rights of any person purchasing the property from the county at tax sale provided under Section 59-2-1351.1 are subject to the right of the county under any subsequent assessment and of any tax notice charge entity.

Amended by Chapter 197, 2018 General Session

59-2-1343 Tax sale listing.

- (1)
 - (a) If any property is not redeemed by March 15 following the lapse of four years from the date when any item in Subsection (1)(b) became delinquent, the county treasurer shall immediately file a listing with the county auditor of all properties whose redemption period is expiring in the nearest forthcoming tax sale to pay all outstanding property taxes and tax notice charges.
 - (b) A delinquency of any of the following triggers the tax sale process described in Subsection (1)
 - (a):
 - (i) property tax; or
 - (ii) a tax notice charge.
- (2) The listing is known as the "tax sale listing."

Amended by Chapter 197, 2018 General Session

59-2-1345 Daily statement of accounts -- Audits.

- (1) Between March 15 and the date of the tax sale, the county treasurer shall transmit daily to the county auditor a statement of the amount of money received by the treasurer during the preceding business day on account of redemptions made on property listed for tax sale.
- (2) The statement described in Subsection (1) shall set out in separate columns:
 - (a) the number of the redemption certificate or the receipt issued on account for redemption;
 - (b) the amount received for taxes, tax notice charges, penalties, and administrative costs accrued to the date of the making of the tax sale record;
 - (c) the amount received for administrative costs subsequently accruing; and
 - (d) the amount received as interest accrued.
- (3) The county auditor shall audit the treasurer's tax sale records at least once a year and the treasurer shall account to the auditor for all money due the county by reason of any redemptions or payments on account for redemption made, including interest as required by law.
- (4) Before the tax sale listing under Section 59-2-1343 is compiled, the auditor shall credit the treasurer upon the books of the county with the sums charged for delinquent taxes, tax notice charges, penalties, and administrative costs charged against all real estate upon which the period of redemption is expiring in the nearest forthcoming tax sale.

Amended by Chapter 197, 2018 General Session

59-2-1346 Redemption -- Time allowed.

- (1) Property may be redeemed on behalf of the record owner by any person at any time before the tax sale which shall be held in May or June as provided in Section 59-2-1351 following the lapse of four years from the date the property tax or tax notice charges became delinquent.
- (2) A person may redeem property by paying to the county treasurer all delinquent taxes, tax notice charges, interest, penalties, and administrative costs that have accrued on the property.
- (3)
 - (a) Subject to Subsection (3)(d), a person may redeem a subdivided lot by paying the county treasurer the subdivided lot's proportional share of the delinquent taxes, tax notice charges, interest, penalties, and administrative costs accrued on the base parcel, calculated in accordance with Subsection (3)(b).
 - (b) The county treasurer shall calculate the amount described in Subsection (3)(a) by comparing:
 - (i) the amount of the value of the base parcel as described in Subsection (3)(b)(ii) that is attributable to the property that comprises the subdivided lot as the property existed on January 1 of the year in which the delinquent property taxes on the base parcel were assessed or tax notice charges on the base parcel were listed; and
 - (ii) the value of the base parcel as it existed on January 1 of the year in which the delinquent property taxes on the base parcel were assessed or tax notice charges on the base parcel were listed.
 - (c) If the county treasurer does not have sufficient information to calculate the amount described in Subsection (3)(b)(i), upon request from the county treasurer, the county assessor shall provide the county treasurer any information necessary to calculate the amount described in Subsection (3)(b)(i).
 - (d) A person may redeem a subdivided lot under this Subsection (3) only if the record owner of the subdivided lot is a bona fide purchaser.
- (4)
 - (a) At any time before the expiration of the period of redemption the county treasurer shall accept and credit on account for the redemption of property, payments in amounts of not less than \$10, except for the final payment, which may be in any amount.
 - (b) For the purpose of computing the amount required for redemption and for the purpose of distributing the payments received on account, all payments shall be applied in the following order:
 - (i) against the interest and administrative costs accrued on the delinquent tax for the last year included in the delinquent account at the time of payment;
 - (ii) against the penalty charged on the delinquent tax for the last year included in the delinquent account at the time of payment;
 - (iii) against the delinquent tax for the last year included in the delinquent account at the time of payment;
 - (iv) against the interest and administrative costs accrued on the delinquent tax for the next to last year included in the delinquent account at the time of payment; and
 - (v) so on until the full amount of the delinquent taxes, tax notice charges, penalties, administrative costs, and interest on the unpaid balances are paid within the period of redemption.

Amended by Chapter 197, 2018 General Session

Amended by Chapter 281, 2018 General Session

59-2-1347 Redemption -- Adjustment or deferral of taxes -- Interest.

- (1)

- (a) If an interested person applies to a county legislative body for an adjustment or deferral of taxes levied against property located in the county, the county legislative body may accept a sum less than the full amount due, or defer the full amount due, where, in the judgment of the county legislative body, the best human interests and the interests of the state and the county are served.
 - (b) Nothing in this section prohibits a county legislative body from granting a retroactive adjustment or deferral if the criteria established in this section are met.
- (2)
- (a) In an application for an adjustment or deferral described in Subsection (1), the applicant shall include a statement setting forth the following:
 - (i) a description of the property;
 - (ii) the value of the property for the current year;
 - (iii) the amount of delinquent taxes, interest, and penalties;
 - (iv)
 - (A) for an adjustment, the amount proposed to be paid; or
 - (B) for a deferral, the amount proposed to be deferred; and
 - (v) any other information required by the county legislative body.
 - (b) The commission shall prepare blank forms for an application for an adjustment or deferral under this section.
- (3)
- (a) A county legislative body may not grant a deferral without the written consent of the holder of any mortgage or trust deed outstanding on the property.
 - (b) Any amount deferred shall be recorded as a lien on the property and shall bear interest at a rate equal to the lesser of:
 - (i) 6%; or
 - (ii) the federal funds rate target:
 - (A) established by the Federal Open Markets Committee; and
 - (B) that exists on the January 1 immediately preceding the day on which the taxes are deferred.
 - (c) The amount deferred together with accrued interest is due and payable when the property is sold or otherwise conveyed.
- (4) Within 10 days after the day on which a county legislative body grants an adjustment or deferral, the county legislative body shall cause the adjustment or deferral to be posted in the county where the property involved is located. The publication shall contain:
- (a) the name of the applicant;
 - (b) the parcel, serial, or account number of the property;
 - (c) the value of the property for the current year;
 - (d) the sum of the delinquent taxes, interest, and penalty due; and
 - (e) the adjusted amount paid or deferred.
- (5) No later than the last day of each calendar month, each county legislative body shall send to the commission a record of any action taken by the county legislative body under this section during the preceding calendar month.

Amended by Chapter 240, 2020 General Session

59-2-1348 Certificate of redemption.

If any property is redeemed, the county treasurer shall make the proper entry in the record of tax sales filed in the treasurer's office and issue a certificate of redemption, which is prima facie

evidence of the redemption, and may be recorded in the office of the county recorder without acknowledgment.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1349 Co-owners -- Procedures for redemption.

If two or more persons own an undivided interest in property on which a tax or tax notice charge delinquency exists, any owner may redeem the owner's interest in the property upon payment of that portion of the taxes, tax notice charges, interest, penalties, and administrative costs which the owner's interest bears to the whole, as determined by the county legislative body.

Amended by Chapter 197, 2018 General Session

59-2-1350 Land irregularly or erroneously assessed not to be sold.

- (1) If the county auditor discovers before the tax sale that because of an irregular or erroneous assessment any property should not be sold, the auditor may not sell the property, and the county legislative body shall cause the tax records to reflect the correction in the next succeeding year, on the basis of the value and rates of the year for which it was erroneously assessed, to be collected as other taxes are collected.
- (2) If the county auditor, subject to approval by the county legislative body, issues a written finding that it may be in the best interest of the public to withdraw a property from the tax sale, the county auditor may withdraw the property from the sale.

Amended by Chapter 181, 1995 General Session

59-2-1351 Sales by county -- Notice of tax sale -- Entries on record.

- (1)
 - (a) Upon receiving the tax sale listing from the county treasurer, the county auditor shall select a date for the tax sale for all real property:
 - (i) on which a tax or tax notice charge delinquency exists;
 - (ii) that was not previously redeemed; and
 - (iii) upon which the period of redemption is expiring in the nearest tax sale.
 - (b) The county auditor shall conduct the tax sale in May or June of the current year.
 - (c) The tax sale may occur:
 - (i) at the front door of the county courthouse in the county where the real property is located; or
 - (ii) through an electronic process if:
 - (A) the tax sale occurs in the same format as a tax sale would occur at the front door of the county courthouse except that participation is through an electronic means;
 - (B) members of the public are able to observe and participate, including making bids and payment arrangements, in the tax sale; and
 - (C) the county auditor includes information about how the public may access the tax sale through the electronic process with the description of the place of the tax sale in the notice provided in accordance with Subsections (2) and (3).
- (2) The county auditor shall provide notice of the tax sale as follows:
 - (a) send by certified and first class mail to the last-known recorded owner, the occupant of any improved property, and all other interests of record, as of the preceding March 15, at the last-known addresses; and
 - (b) publish:

- (i) four times in a newspaper published and having general circulation in the county, once in each of four successive weeks immediately preceding the date of sale; and
 - (ii) in accordance with Section 45-1-101 for four weeks immediately preceding the date of sale; and
 - (c) if no newspaper is published in the county, post in five public places in the county, as determined by the auditor, at least 25 but no more than 30 days before the date of sale.
- (3) The notice shall be in substantially the following form:

NOTICE OF TAX SALE

Notice is hereby given that on _____(month\day\year), at ___ o'clock __. m., at [the physical or electronic address of the tax sale], I will offer for sale at public auction and sell to the highest bidder for cash, under the provisions of Section 59-2-1351.1, the following described real property located in the county and now delinquent and subject to tax sale. A bid for less than the total amount of taxes, tax notice charges, interest, penalty, and administrative costs which are a charge upon the real estate will not be accepted.

(Here describe the real estate)

IN WITNESS WHEREOF I have hereunto set my hand and official seal on _____(month\day\year).

County Auditor

County

- (4)
- (a) The notice sent by certified mail in accordance with Subsection (2)(a) shall include:
 - (i) the name and last-known address of the last-known recorded owner of the property to be sold;
 - (ii) the parcel, serial, or account number of the delinquent property; and
 - (iii) the legal description of the delinquent property.
 - (b) The notice published in a newspaper in accordance with Subsection (2)(b) shall include:
 - (i) the name and last-known address of the last-known recorded owner of each parcel of property to be sold; and
 - (ii) the street address or the parcel, serial, or account number of the delinquent parcels.

Amended by Chapter 386, 2021 General Session

59-2-1351.1 Tax sale -- Combining certain parcels -- Acceptable bids -- Deeds.

- (1)
- (a) At the time specified in the notice the auditor shall:
 - (i) attend at the place appointed, offer for sale, and sell all real property for which an acceptable bid is made; and
 - (ii) refuse to offer a parcel of real property for sale if the description of the real property is so defective as to convey no title.
 - (b) The auditor may post at the place of sale a copy of the published list of real property to be offered and cry the sale by reference to the list rather than crying each parcel separately.
- (2)
- (a) The tax commission shall establish, by rule, minimum procedural standards applicable to tax sales.
 - (b) For matters not addressed by commission rules, the county legislative body, upon recommendation by the county auditor, shall establish procedures, by ordinance, for the sale

of the delinquent property that best protect the financial interest of the delinquent property owner and meet the needs of local governments to collect delinquent property taxes and tax notice charges due.

- (3) The county governing body may authorize the auditor to combine for sale two or more contiguous parcels owned by the same party when:
 - (a) the parcels are a single economic or functional unit;
 - (b) the combined sale will best protect the financial interests of the delinquent property owner; and
 - (c) separate sales will reduce the economic value of the unit.
- (4) The governing body may accept any of the following bids:
 - (a) the highest bid amount for the entire parcel of property, however, a bid may not be accepted for an amount which is insufficient to pay the taxes, tax notice charges, penalties, interest, and administrative costs; or
 - (b) a bid in an amount sufficient to pay the taxes, tax notice charges, penalties, interest, and administrative costs, for less than the entire parcel.
 - (i) The bid which shall be accepted shall be the bid of the bidder who will pay in cash the full amount of the taxes, tax notice charges, penalties, interest, and administrative costs for the smallest portion of the entire parcel.
 - (ii) The county auditor at the tax sale or the county legislative body following the tax sale shall reject a bid to purchase a strip of property around the entire perimeter of the parcel, or a bid to purchase a strip of the parcel which would prevent access to the remainder of the parcel by the redemptive owner or otherwise unreasonably diminish the value of that remainder.
 - (iii) If the bid accepted is for less than the entire parcel, the auditor shall note the fact, with a description of the property covered by the bid, upon the tax sale record and the balance of the parcel not affected by the bid shall be considered to have been redeemed by the owner.
- (5) The county legislative body may decide that none of the bids are acceptable.
- (6)
 - (a) Once the county auditor has closed the sale of a particular parcel of property as a result of accepting a bid on the parcel, the successful bidder or purchaser of the property may not unilaterally rescind the bid.
 - (b) The county legislative body, after acceptance of a bid, may enforce the terms of the bid by obtaining a legal judgment against the purchaser in the amount of the bid, plus interest and attorney's fees.
- (7) Any sale funds which are in excess of the amount required to satisfy the delinquent taxes, tax notice charges, penalties, interest, and administrative costs of the delinquent property shall be treated as unclaimed property under Title 67, Chapter 4a, Revised Uniform Unclaimed Property Act.
- (8) All money received upon the sale of property made under this section shall be paid into the county treasury, and the treasurer shall settle with the taxing entities and tax notice charge entities as provided in Section 59-2-1366.
- (9)
 - (a) The county auditor shall, after acceptance by the county governing body, and in the name of the county, execute deeds conveying in fee simple all property sold at the public sale to the purchaser and attest this with the auditor's seal.
 - (b) Deeds issued by the county auditor under this section shall recite the following:
 - (i) the total amount of all the delinquent taxes, tax notice charges, penalties, interest, and administrative costs which were paid in for the execution and delivery of the deed;

- (ii) the year for which the property was assessed or a tax notice charge was listed, the year the property became delinquent, and the year the property was subject to tax sale;
- (iii) a full description of the property; and
- (iv) the name of the grantee.
- (c) When the deed is executed and delivered by the auditor, it shall be prima facie evidence of the regularity of all proceedings subsequent to the date the taxes or tax notice charges initially became delinquent and of the conveyance of the property to the grantee in fee simple.
- (d) The deed issued by the county auditor under this section shall be recorded by the county recorder.
- (e) The fee for the recording shall be included in the administrative costs of the sale.
- (f) The deed shall be substantially in the following form:

TAX DEED

____ County, a body corporate and politic of the state of Utah, grantor, hereby conveys to _____, grantee, of _____ the following described real estate in _____ County, Utah:

(Here describe the property conveyed)

This conveyance is made in consideration of payment by the grantee of \$_____, representing the total amount owing for delinquent taxes, delinquent tax notice charges, penalties, interest, and administrative costs constituting a charge against the real property for nonpayment of general taxes assessed against it for the years _____ through _____ in the sum of \$_____.

Dated _____(month\day\year).

(Auditor's Seal)

County _____
By _____
County Auditor

Amended by Chapter 197, 2018 General Session

59-2-1351.3 No purchaser at tax sale -- Property struck off to county.

- (1) Any property offered for sale for which there is no purchaser shall be struck off to the county by the county auditor, who shall then:
 - (a) publicly declare substantially as follows: "All property here offered for sale which has not been struck off to a private purchaser is hereby struck off and sold to the county of _____ (naming the county), and I hereby declare the fee simple title of the property to be vested in the county";
 - (b) make an endorsement opposite each of the entries in the delinquency tax sale record described in Section 59-2-1338 substantially as follows: "The fee simple title to the property described in this entry in the year of _____, sold and conveyed to the county of _____ in payment of general taxes charged against the property"; and
 - (c) sign the auditor's name to the record.
- (2) The fee simple title to the property shall then vest in the county.
- (3) After following the procedures in Subsection (1), the auditor shall deposit the tax sale record with the county recorder. The record shall become a part of the official records of the recorder and is considered to have been recorded by the recorder.
- (4) The recorder shall make the necessary entries in the index, abstract record, and plat book showing the conveyance of all property sold and conveyed to the county pursuant to this section.

Amended by Chapter 75, 2000 General Session

59-2-1351.5 Disposition of property struck off to county.

- (1)
 - (a) All property acquired by the county under this part may be disposed of for a price and upon terms determined by the county legislative body.
 - (b) If property is sold under a contract of sale and title remains in the county, the equity of the purchaser shall be subject to taxation as other taxable property.
 - (c) The county clerk may execute deeds for all property sold under this subsection in the name of the county and attest the same by seal, vesting in the purchaser all of the title of all taxing entities in the real estate so sold.
 - (d)
 - (i) Money received from the sale of property under this section shall first be applied to the cost of administering and supervising the property.
 - (ii) Any remaining money shall be apportioned to:
 - (A) state and other taxing entities with an interest in the taxes last levied upon the property in proportion to their respective interests in the taxes; and
 - (B) tax notice charge entities in proportion to the entities' respective tax notice charges.
 - (iii) The treasurer shall settle with the taxing entities and tax notice charge entities on funds remaining as provided in Section 59-2-1366.
 - (iv) Money in excess of claims under this subsection shall be paid to the state treasurer and treated as unclaimed property under Title 67, Chapter 4a, Revised Uniform Unclaimed Property Act.
- (2)
 - (a) The county legislative body may rent or lease any property held in the name of the county any time after the tax sale for a price and upon terms determined by the governing body.
 - (b) Lands leased may be sold at the discretion of the county executive, with the approval of the county legislative body, during the term of the lease, but any sale shall be made subject to the lease.
 - (c) The county executive, with the approval of the county legislative body, may enter into leasehold terms for asphalt, oil, or gas that the county considers to be in the best interest of the county as long as:
 - (i) the mineral, asphalt, oil, or gas is produced from, or attributable to, the property leased; and
 - (ii) each lease for oil and gas reserves a royalty of not less than 12-1/2%.
 - (d) If considered to be in the best interests of the county, the county executive may:
 - (i) enter into agreements for the pooling or unitizing of acreage with others for unit operations for the production of oil or gas, or both, and for the apportionment of oil or gas royalties, or both, on an acreage or other equitable basis; and
 - (ii) with the consent of its lessee, change any and all terms of leases issued by it to facilitate the efficient and economic production of oil and gas from the property under its jurisdiction.
 - (e) All leases for mineral, asphalt, or oil and gas already entered into by county governing bodies are ratified.
- (3)
 - (a) Money received as rents from the rental or leasing of property held in the name of the county shall first be applied to the cost of administering and supervising the property.
 - (b) Any remaining money shall be apportioned to:
 - (i) state and other taxing entities with an interest in the taxes last levied upon the property in proportion to their respective interests in the taxes; and

- (ii) tax notice charge entities in proportion to the entities' respective tax notice charges.
- (c) The treasurer shall settle with the taxing entities and tax notice charge entities on funds remaining as provided in Section 59-2-1366.
- (d) Money in excess of these claims shall be paid to the state treasurer and treated as unclaimed property under Title 67, Chapter 4a, Revised Uniform Unclaimed Property Act.

Amended by Chapter 197, 2018 General Session

59-2-1351.7 Partial interest tax sales.

- (1) For purposes of this section:
 - (a) "Tax sale interest purchaser" means an owner of an undivided interest in a parcel of tax sale property that bid for and purchased the undivided interest:
 - (i) at a tax sale in accordance with Section 59-2-1351.1;
 - (ii) on or after July 1, 2007; and
 - (iii) if the undivided interest in the tax sale property equals 49% or less.
 - (b) "Tax sale property" means a parcel of real property that was sold in part as an undivided interest at a tax sale in accordance with Section 59-2-1351.1.
- (2) If a parcel of tax sale property is sold, a tax sale interest purchaser may only receive from the sale of the tax sale property, an amount equal to the greater of:
 - (a) the amount the tax sale interest purchaser paid for the undivided interest in the tax sale property at the tax sale plus 12% interest; or
 - (b) the tax sale interest purchaser's pro rata share of the sale price of the tax sale property based on the percentage of the undivided interest the tax sale interest purchaser holds in the tax sale property.
- (3) A tax sale interest purchaser may not object to the sale of the tax sale property if the tax sale interest purchaser receives an amount in accordance with Subsection (2).

Enacted by Chapter 109, 2007 General Session

59-2-1352 Purchaser of invalid tax title -- Purchaser's lien -- Extent of lien -- Priority of lien -- Foreclosure of lien.

- (1) Every person who has purchased or purchases any invalid tax title to any real property in this state shall, from the effective date of this part, have a lien against the property for the recovery of the amount of the purchase price paid to the county to the extent that the county would have a lien prior to the sale by the county, but in no event may the lien be greater than the amount of taxes, tax notice charges, interest, and penalties, or the amount actually paid, whichever is smaller.
- (2) Taxes and tax notice charges paid by the purchaser for subsequent years after the purchase from the county shall be included in the amount secured by the lien which has not already been recovered.
- (3) The lien shall have the same priority against the property as the lien for the delinquent taxes and tax notice charges which were liquidated by the purchase except that it may not have preference over any right, title, interest in, or lien against, the property acquired since the purchase of the tax title for value and without notice, and the lien shall bear interest at the legal rate for a period of not to exceed four years.
- (4) The lien shall be foreclosed in any action in which the invalidity of the tax title is determined.
- (5) If the lien is not foreclosed at the time of the determination of the invalidity of the tax title, any later action to foreclose the lien shall be barred.

Amended by Chapter 197, 2018 General Session

59-2-1353 Foreclosure of lien claimed by county -- Time -- Venue -- Parties -- Pleading.

- (1) In all cases where any county claims a lien on real estate for delinquent general taxes or tax notice charges which have not been paid for a period of four years, the county may foreclose the lien by an action in the district court of the county in which the real estate is located.
- (2) In this action all persons owning, having, or claiming an interest in or lien upon the real estate or any part of the real estate may be joined as defendants, and the complaint shall contain a description of the property, together with the amount claimed to be due on the property, including interest, penalties, and administrative costs.
- (3) If the name of the owner of any real estate cannot be ascertained from the records of the county, the complaint shall state that the owner is unknown to the plaintiff.
- (4) It is sufficient to allege in the complaint that a general tax has been duly levied upon or a tax notice charge has been listed for the described real estate, without stating any of the proceedings or steps leading up to the levy of the tax or the listing of the tax notice charge.

Amended by Chapter 197, 2018 General Session

59-2-1354 Notice of intention to foreclose -- Service of notice.

Before the commencement of any action, 30 days' written notice of intention to do so shall be given to the owner, if known, by enclosing the notice in an envelope plainly addressed to the owner at the owner's post office address, as shown on the last assessment roll of the county in which the real estate is located, postage prepaid. If the post office address of any owner does not appear on the assessment roll, notice shall be addressed to the owner at the general delivery at the post office in the city, town, or precinct where the real estate is located, postage prepaid. Service of the notice is complete when deposited in the United States mail.

Amended by Chapter 9, 2001 General Session

59-2-1355 Trial -- Findings -- Decree.

- (1) The action described in Section 59-2-1353 shall be tried and determined as actions to foreclose mortgage liens, and the court shall determine and adjudge the amount of taxes, tax notice charges, interest, penalties, and costs on each parcel of property which has been separately assessed, and shall enter its decree determining the rights, and priorities of liens, of all parties to the action.
- (2) The court shall also in its decree direct the sheriff to advertise and sell, as in the case of sales on execution, each parcel of property, or so much as may be necessary for the payment of the total amount of the general taxes and tax notice charges due, with interest, penalties, and costs, unless the amount is paid within a time named in the decree, but not to exceed 30 days from the entry of the decree.
- (3) The decree shall provide that any of the parties to the action may become purchasers at any sale, that if less than an entire parcel of property is sold, it shall be sold at foreclosure sale in such a manner as not to convey to the purchaser a strip of property around the entire perimeter of the parcel, or a strip of the parcel which, if conveyed, would prevent access to the remainder of the parcel by the redemptive owner or otherwise unreasonably diminish the value of that remainder, as determined by the county executive.

- (4) The decree shall also provide that if all delinquent taxes and tax notice charges, together with interest, respectively levied on or listed for the parcel of property, and all penalties and costs, are paid within the time fixed in the decree for payment, then no sale may be made.
- (5) After the time for redemption has expired, if no redemption has been made, the sheriff shall execute and deliver to the purchaser a deed conveying to the purchaser all the right, title, and interest of each and all the parties, but subject to the lien of any general or special taxes or tax notice charges which may have been respectively levied on or listed for the property conveyed, other than those for the payment of which the sale has been made.

Amended by Chapter 197, 2018 General Session

59-2-1356 Sale -- Certificate of sale to be issued.

If any foreclosure sale is made, the sheriff shall give to the purchaser a certificate of sale as in the case of sales upon execution, and shall file a duplicate of the certificate with the county recorder and county auditor. Where any property has been purchased by the county at any foreclosure sale, the certificate of sale may be sold and assigned by it to any person upon payment of a sum not less than the amount for which it was sold to the county, together with interest. The assignee acquires all the rights of the county in the property.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1357 Redemption at foreclosure sale.

Any person interested in any real estate sold at foreclosure sale under any decree has the same right to redeem the real estate from the sale, within the same time and upon the same terms as if the sale had been made upon execution.

Repealed and Re-enacted by Chapter 3, 1988 General Session

59-2-1358 Foreclosure deemed a cumulative remedy.

The foreclosure may not deprive any county of any other method or means provided for the collection or enforcement of any taxes or tax notice charges, but is construed as providing an additional or cumulative remedy for the collection of general taxes levied and assessed and tax notice charges listed against the real estate in the county.

Amended by Chapter 197, 2018 General Session

59-2-1359 Collection of taxes and tax notice charges -- Removal or destruction of property.

The tax commission may, under the conditions existing in this section, declare the taxes and tax notice charges to be immediately due and payable if it finds:

- (1) that the owner or lessee of any real property, including improvements, subject to taxation within the state is removing, destroying, or is about to remove or destroy the property to such an extent as to render doubtful the payment of delinquent taxes, tax notice charges, penalty, and interest, if any, and the payment of current taxes and tax notice charges; or
- (2) that the continued operation and extraction of ores and minerals from mine or mining claims, or the method employed by the owner or lessee, contractor, or other person working upon or operating any mine or mining claim will render doubtful the payment of delinquent taxes, tax notice charges, penalty, and interest, if any, for past years or the current year.

Amended by Chapter 197, 2018 General Session

59-2-1360 Proceedings before commission.

Proceedings to make findings under Section 59-2-1359 may be commenced before the commission upon its own initiative, the request of any taxing entity, the request of any tax notice charge entities, or the request of any taxpayer.

Amended by Chapter 197, 2018 General Session

59-2-1361 Notice of findings -- Proceedings in district court -- Injunction -- Determining taxes and tax notice charges due -- Security during proceedings.

- (1)
 - (a) Notice that the commission has made a finding and declaration under Section 59-2-1359 shall be given to the owner of the property in the same manner as is provided by law for the giving of the notice of assessment by the commission.
 - (b) The notice required by this section shall include a notice of the location and time of the hearing in which the findings of the commission may be protested.
 - (c)
 - (i) The hearing must be scheduled at least 10 days after the mailing of the notice.
 - (ii) The owner, lessee, contractor, or operator of the property shall be afforded the opportunity to protest the commission's findings at the hearing.
- (2) After the scheduled hearing, the taxes shall become immediately due and payable if any of the following occur:
 - (a) the owner, contractor, lessee, or operator of the property fails to appear at the hearing; or
 - (b) the commission sustains the findings.
- (3) If the taxes and tax notice charges are not paid within 10 days from the date due, the commission may commence a proceeding in court in its name, but for the benefit of the state, the taxing entities interested in the taxes, and the tax notice charge entities for the property, in the district court of the county in which the property is located to determine the liens of the taxes and tax notice charges and to foreclose the liens.
- (4) In any proceeding the court may order any of the following:
 - (a) enjoin and restrain the destruction or removal of the property or any part of the property;
 - (b) appoint a receiver to operate the property; and
 - (c) order and direct that the proceeds from the property, or so much of it as may be necessary to pay the amount of the taxes and tax notice charges, be withheld and impounded or paid on account of the taxes and tax notice charges from time to time as the court may direct.
- (5) In determining the amount of taxes due for any year for which the levy has not been fixed and for the purposes of the proceeding in court, the commission shall use the levy prevailing within the taxing entity where the property is located for the last preceding year.
- (6) In any court proceeding brought to enforce the payment of taxes and tax notice charges made due and payable under this section, the findings of the commission shall be for all purposes presumptive evidence of the necessity for the action for the protection of the public revenues and of the amount of taxes and tax notice charges to be paid.
- (7)
 - (a) Payment of taxes and tax notice charges due under this section will not be enforced through the proceedings authorized by this section prior to the expiration of the time otherwise allowed for payment of taxes if the owner, lessee, contractor, or other person operating the property

furnishes security approved by the commission that the person will timely submit all required returns and payment of taxes and tax notice charges.

- (b) The commission may, from time to time, require additional security for the payment of taxes and tax notice charges.
- (8) The commission may promulgate rules to implement this section.

Amended by Chapter 197, 2018 General Session

59-2-1362 Certified copy of tax sale record prima facie evidence of regularity.

- (1) A copy of the record of any tax sale duly certified by the official custodian of the record at the time of the certificate under the seal of office as a true copy of the entry in the official record showing the sale is prima facie evidence of the facts shown in the record.
- (2) The regularity of all proceedings connected with the assessment, valuation, notice, equalization, levies, tax notices, advertisement, and sale of property described in the record is presumed, and the burden of showing any irregularity in any of the proceedings resulting in the sale of property for the nonpayment of delinquent taxes and tax notice charges shall be on the person who asserts it.

Amended by Chapter 197, 2018 General Session

59-2-1363 Misnomer or mistake as to ownership does not affect sale.

If property is sold for correctly imposed taxes and tax notice charges as the property of a particular person, no misnomer of the owner or supposed owner, or other mistake relating to ownership, affects the sale or renders it void or voidable.

Amended by Chapter 197, 2018 General Session

59-2-1364 Record of deeds issued -- Acknowledgment.

The county auditor shall make and keep on file in the county auditor's office a record of all tax deeds issued. The acknowledgment of all deeds shall be taken by the county recorder, or other county officer authorized to take acknowledgments, free of charge. No charge may be made by the county auditor for the making of any deed where the county is the grantee.

Amended by Chapter 143, 1997 General Session

59-2-1365 Payment to taxing entities by county treasurer -- Investment of proceeds -- Transfer and receipt of money between taxing entities.

- (1) Except as provided in Subsections (3) and (4), the county treasurer shall pay to the treasurer of each taxing entity and each tax notice charge entity in the county on or before the tenth day of each month:
 - (a) all money that the county treasurer received during the preceding month that is due to the entity; and
 - (b) each entity's proportionate share of money the county treasurer received during the preceding month for:
 - (i) delinquent taxes and tax notice charges;
 - (ii) interest;
 - (iii) penalties; and
 - (iv) costs on all tax sales and redemptions.

- (2) Except as provided in Subsections (3) and (4), the county treasurer shall:
 - (a) adopt an appropriate procedure to account for the transfer and receipt of money between taxing entities and tax notice charge entities;
 - (b) make a final annual settlement on March 31 with each taxing entity and tax notice charge entity, including providing the entity a written statement for the most recent calendar year of the amount of:
 - (i) total taxes and tax notice charges charged;
 - (ii) current taxes and tax notice charges collected;
 - (iii) treasurer's relief;
 - (iv) redemptions;
 - (v) penalties;
 - (vi) interest;
 - (vii) in lieu fee collections on motor vehicles; and
 - (viii) miscellaneous collections;
 - (c) invest the money it receives under Subsection (1); and
 - (d) pay annually to each taxing entity and tax notice charge entity in the county the interest earned on the invested money under Subsection (2)(c):
 - (i) on or before March 31; and
 - (ii) apportioned according to the proportion that the:
 - (A) taxing entity's tax receipts bear to the total tax receipts received by the county treasurer; and
 - (B) tax notice charge entity's tax notice charge receipts bear to the total tax notice charge receipts that the county treasurer receives.
- (3) Notwithstanding Subsections (1) and (2), a county may:
 - (a) negotiate with a taxing entity or tax notice charge entity a procedure other than the procedure provided in Subsection (2)(a) to account for the transfer and receipt of money between the county and the taxing entity or tax notice charge entity; and
 - (b) establish a date other than the tenth day of each month for the county treasurer to make payments required under Subsection (1).
- (4) This section does not invalidate an existing contract between a county and a taxing entity or tax notice charge entity relating to the apportionment and payment of money or interest.

Amended by Chapter 197, 2018 General Session

59-2-1366 Apportionment of redemption or assignment money.

- (1) If property sold to the county under this title is redeemed, or the certificate of sale is assigned, the money received on account of the redemption or assignment shall be distributed as follows:
 - (a) the original and subsequent taxes, and 40% of interest, penalty, and costs of sale received shall be apportioned to the taxing entities interested, in proportion to their respective taxes;
 - (b) the original and subsequent tax notice charges, and 40% of interest, penalty, and costs of sale received shall be apportioned to the tax notice charge entities interested, in proportion to their respective tax notice charges; and
 - (c) the balance shall be paid to the county.
- (2) If a sum less than the taxes, tax notice charges, interest, penalty, and costs is accepted in settlement, the proceeds of the settlement shall be applied, first to the payment of the original and subsequent taxes and tax notice charges, and the remainder, if any, to the payment of interest, penalty, and costs.

Amended by Chapter 197, 2018 General Session

59-2-1372 Auditor duties -- Final settlement with treasurer -- Delinquent Tax Control Account.

- (1) The auditor shall audit the books and records of the treasurer and make a final settlement with the treasurer.
- (2) In making the settlement the auditor shall credit the treasurer with the amount of taxes and tax notice charges for the previous year which are found to be still unpaid and shall then charge the treasurer upon the books of the county in an account which shall be called the Delinquent Tax Control Account with the full amount of delinquent taxes, tax notice charges, penalty, and costs found due the county for the previous year.

Amended by Chapter 197, 2018 General Session

Part 15
Transportable Factory-Built Housing Unit Act

59-2-1501 Title.

This part is known as the "Transportable Factory-Built Housing Unit Act."

Enacted by Chapter 243, 2004 General Session

59-2-1502 Definitions.

As used in this part:

- (1) "Manufactured home" is as defined in Section 41-1a-102.
- (2) "Mobile home" is as defined in Section 41-1a-102.
- (3) "Transportable factory-built housing unit" means a:
 - (a) mobile home; or
 - (b) manufactured home.
- (4) "Transportable factory-built housing unit park" means any tract of land on which two or more unit spaces are:
 - (a) leased;
 - (b) rented; or
 - (c) offered for:
 - (i) lease; or
 - (ii) rent.
- (5) "Unit space" means a specific area of land within a transportable factory-built housing unit park that is designed to accommodate one transportable factory-built housing unit for residential purposes.

Enacted by Chapter 243, 2004 General Session

59-2-1503 Property tax treatment of transportable factory-built housing units.

Regardless of whether a transportable factory-built housing unit is considered to be real property or personal property under Section 70D-2-401, for purposes of this chapter:

- (1) a transportable factory-built housing unit that is located in a transportable factory-built housing unit park:
 - (a) except as provided in Subsection (1)(b), is considered to be personal property; and
 - (b) notwithstanding Subsection (1)(a), is considered to be real property if the owner of the transportable factory-built housing unit owns the real property upon which the transportable factory-built housing unit is located; and
- (2) a transportable factory-built housing unit that is not located in a transportable factory-built housing unit park:
 - (a) except as provided in Subsection (2)(b), is considered to be personal property; and
 - (b) notwithstanding Subsection (2)(a), is considered to be real property if the transportable factory-built housing unit is an improvement.

Amended by Chapter 72, 2009 General Session

Part 16

Multicounty Assessing and Collecting Levy

59-2-1601 Definitions.

As used in this part:

- (1) "County additional property tax" means the property tax levy described in Subsection 59-2-1602(4).
- (2) "Fund" means the Property Tax Valuation Agency Fund created in Section 59-2-1602.
- (3) "Multicounty Appraisal Trust" means the Multicounty Appraisal Trust created by an agreement:
 - (a) entered into by all of the counties in the state; and
 - (b) authorized by Title 11, Chapter 13, Interlocal Cooperation Act.
- (4) "Multicounty assessing and collecting levy" means a property tax levied in accordance with Subsection 59-2-1602(2).
- (5) "Statewide property tax system" means a computer assisted system for mass appraisal, equalization, collection, distribution, and administration related to property tax, created in accordance with Section 59-2-1606.

Amended by Chapter 447, 2020 General Session

59-2-1602 Property Tax Valuation Agency Fund -- Creation -- Statewide levy -- Additional county levy.

- (1)
 - (a) There is created an agency fund known as the "Property Tax Valuation Agency Fund."
 - (b) The fund consists of:
 - (i) deposits made and penalties received under Subsection (3); and
 - (ii) interest on money deposited into the fund.
 - (c) Deposits, penalties, and interest described in Subsection (1)(b) shall be disbursed and used as provided in Section 59-2-1603.
- (2)
 - (a) Each county shall annually impose a multicounty assessing and collecting levy as provided in this Subsection (2).
 - (b) The tax rate of the multicounty assessing and collecting levy is:

- (i) for a calendar year beginning on or after January 1, 2020, and before January 1, 2025, .000012; and
- (ii) for a calendar year beginning on or after January 1, 2025, the certified revenue levy.
- (c) The state treasurer shall allocate revenue collected from the multicounty assessing and collecting levy as follows:
 - (i) 18% of the revenue collected shall be deposited into the Property Tax Valuation Agency Fund, up to \$500,000 annually; and
 - (ii) after the deposit described in Subsection (2)(c)(i), all remaining revenue collected from the multicounty assessing and collecting levy shall be deposited into the Multicounty Appraisal Trust.
- (3)
 - (a) The multicounty assessing and collecting levy imposed under Subsection (2) shall be separately stated on the tax notice as a multicounty assessing and collecting levy.
 - (b) The multicounty assessing and collecting levy is:
 - (i) exempt from Sections 17C-1-403 through 17C-1-406;
 - (ii) in addition to and exempt from the maximum levies allowable under Section 59-2-908; and
 - (iii) exempt from the notice and public hearing requirements of Section 59-2-919.
 - (c)
 - (i) Each county shall transmit quarterly to the state treasurer the revenue collected from the multicounty assessing and collecting levy.
 - (ii) The revenue transmitted under Subsection (3)(c)(i) shall be transmitted no later than the tenth day of the month following the end of the quarter in which the revenue is collected.
 - (iii) If revenue transmitted under Subsection (3)(c)(i) is transmitted after the tenth day of the month following the end of the quarter in which the revenue is collected, the county shall pay an interest penalty at the rate of 10% each year until the revenue is transmitted.
 - (d) The state treasurer shall allocate the penalties received under this Subsection (3) in the same manner as revenue is allocated under Subsection (2)(c).
- (4)
 - (a) A county may levy a county additional property tax in accordance with this Subsection (4).
 - (b) The county additional property tax:
 - (i) shall be separately stated on the tax notice as a county assessing and collecting levy;
 - (ii) may not be incorporated into the rate of any other levy;
 - (iii) is exempt from Sections 17C-1-403 through 17C-1-406; and
 - (iv) is in addition to and exempt from the maximum levies allowable under Section 59-2-908.
 - (c) Revenue collected from the county additional property tax shall be used to:
 - (i) promote the accurate valuation and uniform assessment levels of property as required by Section 59-2-103;
 - (ii) promote the efficient administration of the property tax system, including the costs of assessment, collection, and distribution of property taxes;
 - (iii) fund state mandated actions to meet legislative mandates or judicial or administrative orders that relate to promoting:
 - (A) the accurate valuation of property; and
 - (B) the establishment and maintenance of uniform assessment levels within and among counties; and
 - (iv) establish reappraisal programs that:
 - (A) are adopted by a resolution or ordinance of the county legislative body; and
 - (B) conform to rules the commission makes in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

Amended by Chapter 367, 2021 General Session

59-2-1603 Allocation of money in the Property Tax Valuation Agency Fund -- Use of funds.

- (1) The state auditor shall annually conduct a study of each county of the fourth, fifth, or sixth class to determine:
 - (a) the costs of assessing and collecting property taxes;
 - (b) the ability to generate revenue from an assessing and collecting levy; and
 - (c) the tax burden of levying a property tax sufficient to cover the costs of assessing and collecting property taxes.
- (2) Subject to Subsection (3), and in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the auditor shall make rules providing for the allocation of money in the Property Tax Valuation Agency Fund.
- (3) The rules described in Subsection (2) shall give priority in the allocation of money in the Property Tax Valuation Agency Fund to the counties of the fourth, fifth, or sixth class that the state auditor determines:
 - (a) in accordance with the study required by Subsection (1), to have the highest tax burden; or
 - (b) to have the greatest need to improve:
 - (i) the accurate valuation and uniform assessment levels of property as required by Section 59-2-103; or
 - (ii) the efficiency of the property tax system.
- (4) A county shall use money disbursed from the Property Tax Valuation Agency Fund to:
 - (a) offset the costs of assessing and collecting property taxes;
 - (b) improve the accurate valuation and uniform assessment levels of property as required by Section 59-2-103; or
 - (c) improve the efficiency of the property tax system.
- (5) If money remains in the fund after all allocations have been distributed to receiving counties in a calendar year, the state auditor shall retain the money in the fund for distribution the following calendar year.

Amended by Chapter 270, 2014 General Session

59-2-1605 Accounting records for levies.

Each county shall separately budget and account for the use of any money received or expended from a levy imposed under Section 59-2-1602.

Amended by Chapter 270, 2014 General Session

59-2-1606 Statewide property tax system funding for counties -- Disbursements to the Multicounty Appraisal Trust -- Use of funds.

- (1) The funds deposited into the Multicounty Appraisal Trust in accordance with Section 59-2-1602 shall be used to provide funding for a statewide property tax system that will promote:
 - (a) the accurate valuation of property;
 - (b) the establishment and maintenance of uniform assessment levels among counties within the state;
 - (c) efficient administration of the property tax system, including the costs of assessment, collection, and distribution of property taxes; and

- (d) the uniform filing of a signed statement a county assessor requests under Section 59-2-306, including implementation of a statewide electronic filing system.
- (2) The trustee of the Multicounty Appraisal Trust shall:
 - (a) determine which projects to fund; and
 - (b) oversee the administration of a statewide property tax system.

Amended by Chapter 447, 2020 General Session

Part 17

Urban Farming Assessment Act

59-2-1701 Title.

This part is known as the "Urban Farming Assessment Act."

Enacted by Chapter 197, 2012 General Session

59-2-1702 Definitions.

As used in this part:

- (1) "Actively devoted to urban farming" means that:
 - (a) land is devoted to active urban farming activities; and
 - (b) the land produces greater than 50% of the average agricultural production per acre:
 - (i) as determined under Section 59-2-1703; and
 - (ii) for the given type of land and the given county or area.
 - (2) "Rollback tax" means the tax imposed under Section 59-2-1705.
 - (3) "Urban farming" means:
 - (a) cultivating food or other marketable crop or engaging in livestock production, including grazing; and
 - (b) performing the activity described in Subsection (3)(a) with a reasonable expectation of profit and from irrigated land located in a county that has adopted an ordinance governing urban farming in accordance with Section 59-2-1714.
 - (4) "Withdrawn from this part" means that land that has been assessed under this part is no longer assessed under this part or eligible for assessment under this part for any reason including that:
 - (a) an owner voluntarily requests that the land be withdrawn from this part;
 - (b) the land is no longer actively devoted to urban farming;
 - (c)
 - (i) the land has a change in ownership; and
 - (ii)
 - (A) the new owner fails to apply for assessment under this part as required by Section 59-2-1707; or
 - (B) an owner applies for assessment under this part, as required by Section 59-2-1707, but the land does not meet the requirements of this part to be assessed under this part;
 - (d)
 - (i) the legal description of the land changes; and
 - (ii)
 - (A) an owner fails to apply for assessment under this part, as required by Section 59-2-1707;
- or

- (B) an owner applies for assessment under this part, as required by Section 59-2-1707, but the land does not meet the requirements of this part to be assessed under this part;
- (e) the owner of the land fails to file an application as provided in Section 59-2-1707; or
- (f) except as provided in Section 59-2-1703, the land fails to meet a requirement of Section 59-2-1703.

Amended by Chapter 384, 2021 General Session

59-2-1703 Qualifications for urban farming assessment.

- (1)
 - (a) For general property tax purposes, land may be assessed on the basis of the value that the land has for agricultural use if the land:
 - (i) is actively devoted to urban farming;
 - (ii) is at least one contiguous acre, but less than five acres, in size; and
 - (iii) has been actively devoted to urban farming for at least two successive years immediately preceding the tax year for which the land is assessed under this part.
 - (b) Land that is not actively devoted to urban farming may not be assessed as provided in Subsection (1)(a), even if the land is part of a parcel that includes land actively devoted to urban farming.
- (2)
 - (a) In determining whether land is actively devoted to urban farming, production per acre for a given county or area and a given type of land shall be determined by using the first applicable of the following:
 - (i) production levels reported in the current publication of Utah Agricultural Statistics;
 - (ii) current crop budgets developed and published by Utah State University; or
 - (iii) the highest per acre value used for land assessed under the Farmland Assessment Act for the county in which the property is located.
 - (b) A county assessor may not assess land actively devoted to urban farming on the basis of the value that the land has for agricultural use under this part unless an owner annually files documentation with the county assessor:
 - (i) on a form provided by the county assessor;
 - (ii) demonstrating to the satisfaction of the county assessor that the land meets the production levels required under this part; and
 - (iii) except as provided in Subsection 59-2-1707(2)(c)(i), no later than January 30 for each tax year in which the owner applies for assessment under this part.
- (3) Notwithstanding Subsection (1)(a)(ii), a county board of equalization may grant a waiver of the acreage requirements of Subsection (1)(a)(ii):
 - (a) on appeal by an owner; and
 - (b) if the owner submits documentation to the county assessor demonstrating to the satisfaction of the county assessor that:
 - (i) the failure to meet the acreage requirements of Subsection (1)(a)(ii) arose solely as a result of an acquisition by a governmental entity by:
 - (A) eminent domain; or
 - (B) the threat or imminence of an eminent domain proceeding;
 - (ii) the land is actively devoted to urban farming; and
 - (iii) no change occurs in the ownership of the land.

Amended by Chapter 492, 2019 General Session

59-2-1704 Indicia of value for urban farming assessment -- Inclusion of fair market value on certain property tax notices.

- (1) The county assessor shall consider only those indicia of value that the land has for agricultural use as determined by the commission when assessing land:
 - (a) that meets the requirements of Section 59-2-1703 to be assessed under this part; and
 - (b) for which the owner has:
 - (i) made a timely application in accordance with Section 59-2-1707 for assessment under this part for the tax year for which the land is being assessed; and
 - (ii) obtained approval of the application described in Subsection (1)(b)(i) from the county assessor.
- (2) In addition to the value determined in accordance with Subsection (1), the fair market value assessment shall be included on the notices described in:
 - (a) Section 59-2-919.1; and
 - (b) Section 59-2-1317.
- (3) The county board of equalization shall review the agricultural use value and fair market value assessments each year as provided under Section 59-2-1001.

Enacted by Chapter 197, 2012 General Session

59-2-1705 Rollback tax -- Penalty -- Computation of tax -- Procedure -- Lien -- Interest -- Notice -- Collection -- Distribution -- Appeal to county board of equalization.

- (1) Except as provided in this section or Section 59-2-1710, land that is withdrawn from this part is subject to a rollback tax imposed as provided in this section.
- (2)
 - (a) An owner shall notify the county assessor that land is withdrawn from this part within 120 days after the day on which the land is withdrawn from this part.
 - (b) An owner who fails to notify the county assessor under Subsection (2)(a) that land is withdrawn from this part is subject to a penalty equal to the greater of:
 - (i) \$10; or
 - (ii) 2% of the rollback tax due for the last year of the rollback period.
- (3)
 - (a) The county assessor shall determine the amount of the rollback tax by computing the difference for the rollback period described in Subsection (3)(b) between:
 - (i) the tax paid while the land was assessed under this part; and
 - (ii) the tax that would have been paid had the property not been assessed under this part.
 - (b) For purposes of this section, the rollback period is a time period that:
 - (i) begins on the later of:
 - (A) the date the land is first assessed under this part; or
 - (B) five years preceding the day on which the county assessor mails the notice required by Subsection (5); and
 - (ii) ends the day on which the county assessor mails the notice required by Subsection (5).
- (4)
 - (a) The county treasurer shall:
 - (i) collect the rollback tax; and
 - (ii) after the rollback tax is paid, certify to the county recorder that the rollback tax lien on the property has been satisfied by:

- (A) preparing a document that certifies that the rollback tax lien on the property has been satisfied; and
 - (B) providing the document described in Subsection (4)(a)(ii)(A) to the county recorder for recording.
- (b) The county treasurer shall pay the rollback tax collected under this section:
- (i) into the county treasury; and
 - (ii) to the various taxing entities pro rata in accordance with the property tax levies for the current year.
- (5)
- (a) The county assessor shall mail to an owner of the land that is subject to a rollback tax a notice that:
- (i) the land is withdrawn from this part;
 - (ii) the land is subject to a rollback tax under this section; and
 - (iii) the rollback tax is delinquent if the owner of the land does not pay the tax within 30 days after the day on which the county assessor mails the notice described in this Subsection (5)(a).
- (b)
- (i) The rollback tax is due and payable on the day the county assessor mails the notice required by Subsection (5)(a).
 - (ii) Subject to Subsection (7), the rollback tax is delinquent if an owner of the land that is withdrawn from this part does not pay the rollback tax within 30 days after the day on which the county assessor mails the notice required by Subsection (5)(a).
- (6)
- (a) Subject to Subsection (6)(b), the rollback tax and interest imposed under Subsection (7) are a lien on the land assessed under this part.
- (b) The lien described in Subsection (6)(a) shall:
- (i) arise upon the imposition of the rollback tax under this section;
 - (ii) end on the day on which the rollback tax and interest imposed under Subsection (7) are paid in full; and
 - (iii) relate back to the first day of the rollback period described in Subsection (3)(b).
- (7)
- (a) A delinquent rollback tax under this section shall accrue interest:
- (i) from the date of delinquency until paid; and
 - (ii) at the interest rate established under Section 59-2-1331 and in effect on January 1 of the year in which the delinquency occurs.
- (b) The county treasurer shall include in the notice required by Section 59-2-1317 a rollback tax that is delinquent on September 1 of any year and interest calculated on that delinquent amount through November 30 of the year in which the county treasurer provides the notice under Section 59-2-1317.
- (8)
- (a) Land that becomes ineligible for assessment under this part only as a result of an amendment to this part is not subject to the rollback tax if the owner of the land notifies the county assessor, in accordance with Subsection (2), that the land is withdrawn from this part.
- (b) Land described in Subsection (8)(a) that is withdrawn from this part as a result of an event other than an amendment to this part, whether voluntary or involuntary, is subject to the rollback tax.

- (9) Except as provided in Section 59-2-1710, land that becomes exempt from taxation under Utah Constitution, Article XIII, Section 3, is not subject to the rollback tax if the land meets the requirements of Section 59-2-1703 to be assessed under this part.

Amended by Chapter 319, 2017 General Session

59-2-1706 Land included as urban farming.

- (1)
- (a) Land under a structure used in or related to urban farming, including a barn, shed, silo, crib, or greenhouse, or under a facility used in or related to urban farming, including a lake, dam, pond, stream, or irrigation ditch, is included in determining the total area of land actively devoted to urban farming.
 - (b) The land described in Subsection (1)(a) shall be included in determining if the land meets the urban farming production requirements of Subsection 59-2-1703(2)(a).
- (2)
- (a) Except as provided in this part, land under a residence and land used in connection with residential use may not be included in determining the total area of land actively devoted to urban farming.
 - (b) Land described in Subsection (2)(a) shall be valued, assessed, and taxed in accordance with this chapter other than this part.

Enacted by Chapter 197, 2012 General Session

59-2-1707 Application -- Signed statement -- Consent to creation of a lien -- Consent to audit and review -- Notice.

- (1) For land to be assessed under this part, an owner of land eligible for assessment under this part shall submit an application annually to the county assessor of the county in which the land is located.
- (2) An application required by Subsection (1) shall:
- (a) be on a form:
 - (i) approved by the commission; and
 - (ii) provided to an owner:
 - (A) by the county assessor; and
 - (B) at the request of an owner;
 - (b) provide for the reporting of information related to this part;
 - (c) be submitted by:
 - (i) May 1 of the tax year in which assessment under Subsection (1) is requested if the land was not assessed under this part in the year before the application is submitted; or
 - (ii) the date otherwise required by this part for land that before the application being submitted has been assessed under this part;
 - (d) be signed by all of the owners of the land that under the application would be assessed under this part;
 - (e) be accompanied by the prescribed fees made payable to the county recorder;
 - (f) include a certification by an owner that the facts set forth in the application or signed statement are true;
 - (g) include a statement that the application constitutes consent by the owners of the land to the creation of a lien upon the land as provided in this part; and
 - (h) be recorded by the county recorder.

- (3) The application described in Subsection (2) constitutes consent by the owners of the land to the creation of a lien upon the land as provided in this part.
- (4)
 - (a) If the county determines that an application that was timely filed is incomplete, the county shall:
 - (i) notify the owner of the incomplete application; and
 - (ii) allow the owner to complete the application within 30 days from the day on which the county provides notice to the owner.
 - (b) An application that has not been completed within 30 days of the day of the notice described in Subsection (4)(a) shall be considered denied.
- (5)
 - (a) Except as provided in Subsections (1) and (2), a county assessor may not require an additional signed statement or application for assessment under this part.
 - (b) Notwithstanding Subsection (5)(a), a county shall require that an owner provide notice if land is withdrawn from this part as provided in Section 59-2-1705.
- (6) A certification under Subsection (2)(f) is considered as if made under oath and subject to the same penalties as provided by law for perjury.
- (7)
 - (a) An owner applying for participation under this part or a purchaser or lessee that signs a statement under Subsection (8) is considered to have given consent to a field audit and review by:
 - (i) the commission;
 - (ii) the county assessor; or
 - (iii) the commission and the county assessor.
 - (b) The consent described in Subsection (7)(a) is a condition to the acceptance of an application or signed statement.
- (8) An owner of land eligible for assessment under this part, because a purchaser or lessee actively devotes the land to agricultural use as required by Section 59-2-1703, may qualify the land for assessment under this part by submitting, with the application described in Subsection (2), a signed statement from that purchaser or lessee certifying those facts that would be necessary to meet the requirements of Section 59-2-1703 for assessment under this part.

Amended by Chapter 319, 2017 General Session

59-2-1708 Change of ownership or legal description.

- (1) Subject to the other provisions of this section, land assessed under this part may continue to be assessed under this part if the land continues to comply with the requirements of this part, regardless of whether the land continues to have the same owner or legal description.
- (2) Notwithstanding Subsection (1), land described in Subsection (1) is subject to the rollback tax as provided in Section 59-2-1705 if the land is withdrawn from this part.
- (3) Notwithstanding Subsection (1), land is withdrawn from this part if:
 - (a) there is a change in:
 - (i) the ownership of the land; or
 - (ii) the legal description of the land; and
 - (b) after a change described in Subsection (3)(a):
 - (i) the land does not meet the requirements of Section 59-2-1703; or
 - (ii) an owner of the land fails to submit a new application for assessment as provided in Section 59-2-1707.

- (4) An application required by this section shall be submitted within 120 days after the day on which there is a change described in Subsection (3)(a).

Enacted by Chapter 197, 2012 General Session

59-2-1709 Separation of land.

Separation of a part of the land that is being valued, assessed, and taxed under this part, either by conveyance or other action of the owner of the land, for a use other than urban farming, subjects the land that is separated to liability for the applicable rollback tax, but does not impair the continuance of urban farming valuation, assessment, and taxation for the remaining land if the remaining land continues to meet the requirements of this part.

Enacted by Chapter 197, 2012 General Session

59-2-1710 Acquisition of land by governmental entity -- Requirements -- Rollback tax -- One-time in lieu fee payment -- Passage of title.

(1) For purposes of this section, "governmental entity" means:

- (a) the United States;
- (b) the state;
- (c) a political subdivision of the state, including a county, city, town, school district, local district, or special service district; or
- (d) an entity created by the state or the United States, including an agency, board, bureau, commission, committee, department, division, instrumentality, or office.

(2)

- (a) Except as provided in Subsections (3) and (4), land acquired by a governmental entity is subject to the rollback tax imposed by this part if:
 - (i) before the governmental entity acquires the land, the land is assessed under this part; and
 - (ii) after the governmental entity acquires the land, the land does not meet the requirements of Section 59-2-1703 for assessment under this part.

- (b) A person dedicating a public right-of-way to a governmental entity shall pay the rollback tax imposed by this part if:

- (i) a portion of the public right-of-way is located within a subdivision as defined in Section 10-9a-103; or
- (ii) in exchange for the dedication, the person dedicating the public right-of-way receives money or other consideration.

(3)

- (a) Land acquired by a governmental entity is not subject to the rollback tax imposed by this part, but is subject to a one-time in lieu fee payment as provided in Subsection (3)(b), if:

- (i) the governmental entity acquires the land by eminent domain;
- (ii)
 - (A) the land is under the threat or imminence of eminent domain proceedings; and
 - (B) the governmental entity provides written notice of the proceedings to the owner; or
- (iii) the land is donated to the governmental entity.

- (b)

- (i) If a governmental entity acquires land under Subsection (3)(a)(iii), the governmental entity shall make a one-time in lieu fee payment:
 - (A) to the county treasurer of the county in which the land is located; and
 - (B) in an amount equal to the amount of rollback tax calculated under Section 59-2-1705.

- (ii) A governmental entity that acquires land under Subsection (3)(a)(i) or (ii) shall make a one-time in lieu fee payment to the county treasurer of the county in which the land is located:
 - (A) if the land remaining after the acquisition by the governmental entity meets the requirements of Section 59-2-1703, in an amount equal to the rollback tax under Section 59-2-1705 on the land acquired by the governmental entity; or
 - (B) if the land remaining after the acquisition by the governmental entity is less than two acres, in an amount equal to the rollback tax under Section 59-2-1705 on the land acquired by the governmental entity and the land remaining after the acquisition by the governmental entity.
- (c) A county receiving an in lieu fee payment under Subsection (3)(b) shall distribute the revenues collected from the payment:
 - (i) to the taxing entities in which the land is located; and
 - (ii) in the same proportion as the revenue from real property taxes is distributed.
- (4) If a governmental entity acquires land subject to assessment under this part, title to the land may not pass to the governmental entity until any tax, one-time in lieu fee payment, and applicable interest due under this part are paid to the county treasurer.

Enacted by Chapter 197, 2012 General Session

59-2-1711 Tax list and duplicate.

The factual details to be shown on the assessor's tax list and duplicate with respect to land that is being valued, assessed, and taxed under this part are the same as those set forth by the assessor with respect to other taxable property in the county.

Enacted by Chapter 197, 2012 General Session

59-2-1712 Rules prescribed by commission.

In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules and prescribe forms as necessary to administer this part.

Enacted by Chapter 197, 2012 General Session

59-2-1713 Appeal to the county board of equalization.

Notwithstanding Section 59-2-1004 or 63G-4-301, the owner of land may appeal the determination or denial of a county assessor to the county board of equalization within 45 days after the day on which:

- (1) the county assessor makes a determination under this part; or
- (2) the county assessor's failure to make a determination results in the owner's request being considered denied under this part.

Enacted by Chapter 319, 2017 General Session

59-2-1714 County regulation.

A county in this state may adopt an ordinance, authorizing residents of the county to:

- (1) participate in urban farming; and
- (2) utilize the provisions of this part as described in this part.

Enacted by Chapter 360, 2018 General Session

Part 18 Tax Deferral and Tax Abatement

59-2-1801 Definitions.

As used in this part:

- (1) "Abatement" means a tax abatement described in Section 59-2-1803.
- (2) "Deferral" means a tax deferral described in Section 59-2-1802.
- (3) "Indigent individual" is a poor individual as described in Utah Constitution, Article XIII, Section 3, Subsection (4), who:
 - (a)
 - (i) is at least 65 years old; or
 - (ii) is less than 65 years old and:
 - (A) the county finds that extreme hardship would prevail on the individual if the county does not defer or abate the individual's taxes; or
 - (B) the individual has a disability;
 - (b) has a total household income, as defined in Section 59-2-1202, of less than the maximum household income certified to a homeowner's credit described in Subsection 59-2-1208(1);
 - (c) resides for at least 10 months of the year in the residence that would be subject to the requested abatement or deferral; and
 - (d) cannot pay the tax assessed on the individual's residence when the tax becomes due.
- (4) "Property taxes due" means the taxes due on an indigent individual's property:
 - (a) for which a county granted an abatement under Section 59-2-1803; and
 - (b) for the calendar year for which the county grants the abatement.
- (5) "Property taxes paid" means an amount equal to the sum of:
 - (a) the amount of property taxes the indigent individual paid for the taxable year for which the indigent individual applied for the abatement; and
 - (b) the amount of the abatement the county grants under Section 59-2-1803.
- (6) "Relative" means a spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or a spouse of any of these individuals.
- (7) "Residence" means real property where an individual resides, including:
 - (a) a mobile home, as defined in Section 41-1a-102; or
 - (b) a manufactured home, as defined in Section 41-1a-102.

Enacted by Chapter 453, 2019 General Session

59-2-1802 Tax deferral.

- (1)
 - (a) In accordance with this part, a county may defer a tax on residential property after giving notice to the taxpayer.
 - (b) In determining a deferral, a county shall consider an asset transferred to a relative by an applicant for deferral, if the transfer took place during the three years prior to the day on which the applicant applied for deferral.
- (2) A county may grant a deferral at any time:

- (a) after the holder of each mortgage or trust deed outstanding on the property gives written approval of the application; and
 - (b) if the applicant is not the owner of income-producing assets that could be liquidated to pay the tax.
- (3) Taxes deferred by the county accumulate with interest as a lien against the residential property, as described in Subsection (4), until the owner sells or otherwise disposes of the residential property.
- (4) Deferred taxes under this section:
- (a) bear interest at an interest rate equal to the lesser of:
 - (i) 6%; or
 - (ii) the federal funds rate target:
 - (A) established by the Federal Open Markets Committee; and
 - (B) that exists on the January 1 immediately preceding the day on which the taxes are deferred; and
 - (b) have the same status as a lien as described in Sections 59-2-1301 and 59-2-1325.
- (5) If the owner of residential property that is granted deferral under this section is an indigent individual, during the period of deferral the county may not subject the residential property to a tax sale.

Enacted by Chapter 453, 2019 General Session

59-2-1803 Tax abatement for indigent individuals -- Maximum amount -- Refund.

- (1) In accordance with this part, a county may remit or abate the taxes of an indigent individual in an amount not more than the lesser of:
- (a) the amount provided as a homeowner's credit for the lowest household income bracket as described in Section 59-2-1208; or
 - (b) 50% of the total tax levied for the indigent individual for the current year.
- (2) A county that grants an abatement to an indigent individual shall refund to the indigent individual an amount that is equal to the amount by which the indigent individual's property taxes paid exceed the indigent individual's property taxes due, if the amount is at least \$1.

Enacted by Chapter 453, 2019 General Session

59-2-1804 Application for tax deferral or tax abatement.

- (1)
- (a) Except as provided in Subsection (1)(b), an applicant for deferral or abatement for the current tax year shall file an application on or before September 1 with the county in which the applicant's property is located.
 - (b) If a county finds good cause exists, the county may extend until December 31 the deadline described in Subsection (1)(a).
 - (c) An indigent individual may apply and potentially qualify for deferral, abatement, or both.
- (2) An applicant shall include in an application a signed statement that describes the eligibility of the applicant for deferral or abatement.
- (3) Both spouses shall sign an application if the application seeks a deferral or abatement on a residence:
- (a) in which both spouses reside; and
 - (b) that the spouses own as joint tenants.

- (4) If an applicant is dissatisfied with a county's decision on the applicant's application for deferral or abatement, the applicant may appeal the decision to the commission in accordance with Section 59-2-1006.
- (5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules to implement this section.

Enacted by Chapter 453, 2019 General Session

59-2-1805 Treatment of trusts.

If an applicant for deferral or abatement is the grantor of a trust holding title to real or tangible personal property for which a deferral or abatement is claimed, a county may allow the applicant to claim a portion of the deferral or abatement and be treated as the owner of that portion of the property held in trust, if the applicant proves to the satisfaction of the county that:

- (1) title to the portion of the trust will revert in the applicant upon the exercise of a power by:
 - (a) the claimant as grantor of the trust;
 - (b) a nonadverse party; or
 - (c) both the claimant and a nonadverse party;
- (2) title will revert as described in Subsection (1), regardless of whether the power described in Subsection (1) is a power to revoke, terminate, alter, amend, or appoint;
- (3) the applicant is obligated to pay the taxes on that portion of the trust property beginning January 1 of the year the claimant claims the deferral or abatement; and
- (4) the claimant satisfies the requirements described in this part for deferral or abatement.

Enacted by Chapter 453, 2019 General Session

Part 19
Armed Forces Exemptions

59-2-1901 Definitions.

As used in this section:

- (1) "Active component of the United States Armed Forces" means the same as that term is defined in Section 59-10-1027.
- (2) "Active duty claimant" means a member of an active component of the United States Armed Forces or a reserve component of the United States Armed Forces who:
 - (a) performed qualifying active duty military service; and
 - (b) applies for an exemption described in Section 59-2-1902.
- (3) "Adjusted taxable value limit" means:
 - (a) for the calendar year that begins on January 1, 2015, \$252,126; or
 - (b) for each calendar year after the calendar year that begins on January 1, 2015, the amount of the adjusted taxable value limit for the previous year plus an amount calculated by multiplying the amount of the adjusted taxable value limit for the previous year by the actual percent change in the consumer price index during the previous calendar year.
- (4) "Consumer price index" means the same as that term is described in Section 1(f)(4), Internal Revenue Code, and defined in Section 1(f)(5), Internal Revenue Code.
- (5) "Deceased veteran with a disability" means a deceased individual who was a veteran with a disability at the time the individual died.

- (6) "Military entity" means:
 - (a) the United States Department of Veterans Affairs;
 - (b) an active component of the United States Armed Forces; or
 - (c) a reserve component of the United States Armed Forces.
- (7) "Primary residence" includes the residence of a individual who does not reside in the residence if the individual:
 - (a) does not reside in the residence because the individual is admitted as an inpatient at a health care facility as defined in Section 26-55-102; and
 - (b) otherwise meets the requirements of this part.
- (8) "Qualifying active duty military service" means at least 200 days, regardless of whether consecutive, in any continuous 365-day period of active duty military service outside the state in an active component of the United States Armed Forces or a reserve component of the United States Armed Forces, if the days of active duty military service:
 - (a) were completed in the year before an individual applies for an exemption described in Section 59-2-1902; and
 - (b) have not previously been counted as qualifying active duty military service for purposes of qualifying for an exemption described in Section 59-2-1902 or applying for the exemption described in Section 59-2-1902.
- (9) "Statement of disability" means the statement of disability described in Section 59-2-1904.
- (10) "Reserve component of the United States Armed Forces" means the same as that term is defined in Section 59-10-1027.
- (11) "Residence" means real property where an individual resides, including:
 - (a) a mobile home, as defined in Section 41-1a-102; or
 - (b) a manufactured home, as defined in Section 41-1a-102.
- (12) "Veteran claimant" means one of the following individuals who applies for an exemption described in Section 59-2-1903:
 - (a) a veteran with a disability;
 - (b) the unmarried surviving spouse:
 - (i) of a deceased veteran with a disability; or
 - (ii) a veteran who was killed in action or died in the line of duty; or
 - (c) a minor orphan:
 - (i) of a deceased veteran with a disability; or
 - (ii) a veteran who was killed in action or died in the line of duty.
- (13) "Veteran who was killed in action or died in the line of duty" means an individual who was killed in action or died in the line of duty in an active component of the United States Armed Forces or a reserve component of the United States Armed Forces, regardless of whether that individual had a disability at the time that individual was killed in action or died in the line of duty.
- (14) "Veteran with a disability" means an individual with a disability who, during military training or a military conflict, acquired a disability in the line of duty in an active component of the United States Armed Forces or a reserve component of the United States Armed Forces, as determined by a military entity.

Enacted by Chapter 453, 2019 General Session

59-2-1902 Active duty armed forces exemption -- Amount -- Application.

- (1) As used in this section, "default application deadline" means the application deadline described in Subsection (4)(a).

- (2)
 - (a) The total taxable value of an active duty claimant's primary residence is exempt from taxation for the calendar year after the year in which the active duty claimant completed qualifying military service.
 - (b) An active duty claimant may claim an exemption in accordance with this section if the active duty claimant owns the property eligible for the exemption at any time during the calendar year for which the active duty claimant claims the exemption.
- (3) An active duty claimant shall:
 - (a) file an application as described in Subsection (4) in the year after the year during which the active duty claimant completes the qualifying active duty military service; and
 - (b) if the active duty claimant meets the requirements of this section, claim one exemption only in the year the active duty claimant files the application.
- (4)
 - (a) Except as provided in Subsection (5) or (6), an active duty claimant shall, on or before September 1 of the calendar year for which the active duty claimant is applying for the exemption, file an application for an exemption with the county in which the active duty claimant resides on September 1 of that calendar year.
 - (b) An application described in Subsection (4)(a) shall include:
 - (i) a completed travel voucher or other satisfactory evidence of eligible military service; and
 - (ii) a statement that lists the dates on which the 200 days of qualifying active duty military service began and ended.
 - (c) A county that receives an application described in Subsection (4)(a) shall, within 30 days after the day on which the county received the application, provide the active duty claimant with a receipt that states that the county received the active duty claimant's application.
- (5) A county may extend the default application deadline for an application described in Subsection (4)(a) until December 31 of the year for which the active duty claimant is applying for the exemption if the county finds that good cause exists to extend the default application deadline.
- (6) A county shall extend the default application deadline by one additional year if the county legislative body determines that:
 - (a) the active duty claimant or a member of the active duty claimant's immediate family had an illness or injury that prevented the active duty claimant from filing the application on or before the default application deadline;
 - (b) a member of the active duty claimant's immediate family died during the calendar year of the default application deadline;
 - (c) the active duty claimant was not physically present in the state for a time period of at least six consecutive months during the calendar year of the default application deadline; or
 - (d) the failure of the active duty claimant to file the application on or before the default application deadline:
 - (i) would be against equity or good conscience; and
 - (ii) was beyond the reasonable control of the active duty claimant.
- (7) After issuing the receipt described in Subsection (4)(c), a county may not require an active duty claimant to file another application under Subsection (4)(a), except under the following circumstances:
 - (a) a change in the active duty claimant's ownership of the active duty claimant's primary residence; or
 - (b) a change in the active duty claimant's occupancy of the primary residence for which the active duty claimant claims an exemption under this section.

- (8) A county may verify that real property for which an active duty claimant applies for an exemption is the active duty claimant's primary residence.
- (9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule:
 - (a) establish procedures and requirements for amending an application described in Subsection (4);
 - (b) for purposes of Subsection (6), define the terms:
 - (i) "immediate family"; or
 - (ii) "physically present"; or
 - (c) for purposes of Subsection (6)(d), prescribe the circumstances under which the failure of an active duty claimant to file an application on or before the default application deadline:
 - (i) would be against equity or good conscience; and
 - (ii) is beyond the reasonable control of an active duty claimant.

Enacted by Chapter 453, 2019 General Session

59-2-1903 Veteran armed forces exemption -- Amount.

- (1) As used in this section, "eligible property" means property owned by a veteran claimant that is:
 - (a) the veteran claimant's primary residence; or
 - (b) tangible personal property that:
 - (i) is held exclusively for personal use; and
 - (ii) is not used in a trade or business.
- (2) In accordance with this part, the amount of taxable value of eligible property described in Subsection (3) or (4) is exempt from taxation if the eligible property is owned by a veteran claimant.
- (3)
 - (a) Except as provided in Subsection (4) and in accordance with this Subsection (3), the amount of taxable value of eligible property that is exempt under Subsection (2) is equal to the percentage of disability described in the statement of disability multiplied by the adjusted taxable value limit.
 - (b) The amount of an exemption calculated under Subsection (3)(a) may not exceed the taxable value of the eligible property.
 - (c) A county shall consider a veteran with a disability to have a 100% disability, regardless of the percentage of disability described on the statement of disability, if the United States Department of Veterans Affairs certifies the veteran in the classification of individual unemployability.
 - (d) A county may not allow an exemption claimed under this section if the percentage of disability listed on the statement of disability is less than 10%.
- (4) The amount of taxable value of eligible property that is exempt under Subsection (2) is equal to the total taxable value of the veteran claimant's eligible property if the property is owned by:
 - (a) the unmarried surviving spouse of a veteran who was killed in action or died in the line of duty;
 - (b) a minor orphan of a veteran who was killed in action or died in the line of duty; or
 - (c) the unmarried surviving spouse or minor orphan of a deceased veteran with a disability:
 - (i) who served in the military service of the United States or the state prior to January 1, 1921; and
 - (ii) whose percentage of disability described in the statement of disability is 10% or more.

- (5) For purposes of this section and Section 59-2-1904, an individual who received an honorable or general discharge from military service of an active component of the United States Armed Forces or a reserve component of the United States Armed Forces:
 - (a) is presumed to be a citizen of the United States; and
 - (b) may not be required to provide additional proof of citizenship to establish that the individual is a citizen of the United States.
- (6) The Department of Veterans and Military Affairs created in Section 71-8-2 shall, through an informal hearing held in accordance with Title 63G, Chapter 4, Administrative Procedures Act, resolve each dispute arising under this section concerning an individual's status as a veteran with a disability.

Enacted by Chapter 453, 2019 General Session

59-2-1904 Veteran armed forces exemption -- Application.

- (1) As used in this section, "default application deadline" means the application deadline described in Subsection (3)(a).
- (2) A veteran claimant may claim an exemption in accordance with Section 59-2-1903 and this section if the veteran claimant owns the property eligible for the exemption at any time during the calendar year for which the veteran claimant claims the exemption.
- (3)
 - (a) Except as provided in Subsection (4) or (5), a veteran claimant shall, on or before September 1 of the calendar year for which the veteran claimant is applying for the exemption, file an application for an exemption described in Section 59-2-1903 with the county in which the veteran claimant resides on September 1 of that calendar year.
 - (b) An application described in Subsection (3)(a) shall include:
 - (i) a copy of the veteran's certificate of discharge from military service or other satisfactory evidence of eligible military service; and
 - (ii) for an application submitted under the circumstances described in Subsection (5)(a), a statement, issued by a military entity, that gives the date on which the written decision described in Subsection (5)(a) takes effect.
 - (c) A veteran claimant who is claiming an exemption for a veteran with a disability or a deceased veteran with a disability, shall ensure that as part of the application described in this Subsection (3), the county has on file, for the veteran related to the exemption, a statement of disability:
 - (i) issued by a military entity; and
 - (ii) that lists the percentage of disability for the veteran with a disability or deceased veteran with a disability.
 - (d) If a veteran claimant is in compliance with Subsection (3)(c), a county may not require the veteran claimant to file another statement of disability, except under the following circumstances:
 - (i) the percentage of disability has changed for the veteran with a disability or the deceased veteran with a disability; or
 - (ii) the veteran claimant is not the same individual who filed an application for the exemption for the calendar year immediately preceding the current calendar year.
 - (e) A county that receives an application described in Subsection (3)(a) shall, within 30 days after the day on which the county received the application, provide the veteran claimant with a receipt that states that the county received the veteran claimant's application.

- (4) A county may extend the default application deadline for an initial or amended application until December 31 of the year for which the veteran claimant is applying for the exemption if the county finds that good cause exists to extend the default application deadline.
- (5) A county shall extend the default application deadline by one additional year if, on or after January 4, 2004:
 - (a) a military entity issues a written decision that:
 - (i)
 - (A) for a potential claimant who is a living veteran, determines the veteran is a veteran with a disability; or
 - (B) for a potential claimant who is the unmarried surviving spouse or minor orphan of a deceased veteran, determines the deceased veteran was a deceased veteran with a disability at the time the deceased veteran with a disability died; and
 - (ii) takes effect in a year before the current calendar year; or
 - (b) the county legislative body determines that:
 - (i) the veteran claimant or a member of the veteran claimant's immediate family had an illness or injury that prevented the veteran claimant from filing the application on or before the default application deadline;
 - (ii) a member of the veteran claimant's immediate family died during the calendar year of the default application deadline;
 - (iii) the veteran claimant was not physically present in the state for a time period of at least six consecutive months during the calendar year of the default application deadline; or
 - (iv) the failure of the veteran claimant to file the application on or before the default application deadline:
 - (A) would be against equity or good conscience; and
 - (B) was beyond the reasonable control of the veteran claimant.
- (6)
 - (a) A county shall allow a veteran claimant to amend an application described in Subsection (3)
 - (a) after the default application deadline if, on or after January 4, 2004, a military entity issues a written decision:
 - (i) that the percentage of disability has changed:
 - (A) for a veteran with a disability, if the veteran with a disability is the veteran claimant; or
 - (B) for a deceased veteran with a disability, if the claimant is the unmarried surviving spouse or minor orphan of a deceased veteran with a disability; and
 - (ii) that takes effect in a year before the current calendar year.
 - (b) A veteran claimant who files an amended application under Subsection (6)(a) shall include a statement, issued by a military entity, that gives the date on which the written decision described in Subsection (6)(a) takes effect.
- (7) After issuing the receipt described in Subsection (3)(e), a county may not require a veteran claimant to file another application under Subsection (3)(a), except under the following circumstances relating to the veteran claimant:
 - (a) the veteran claimant applies all or a portion of an exemption to tangible personal property;
 - (b) the percentage of disability changes for a veteran with a disability or a deceased veteran with a disability;
 - (c) the veteran with a disability dies;
 - (d) a change in the veteran claimant's ownership of the veteran claimant's primary residence;
 - (e) a change in the veteran claimant's occupancy of the primary residence for which the veteran claimant claims an exemption under this section; or

- (f) for an exemption relating to a deceased veteran with a disability or a veteran who was killed in action or died in the line of duty, the veteran claimant is not the same individual who filed an application for the exemption for the calendar year immediately preceding the current calendar year.
- (8) If a veteran claimant is the grantor of a trust holding title to real or tangible personal property for which an exemption described in Section 59-2-1903 is claimed, a county may allow the veteran claimant to claim a portion of the exemption and be treated as the owner of that portion of the property held in trust, if the veteran claimant proves to the satisfaction of the county that:
 - (a) title to the portion of the trust will revert in the veteran claimant upon the exercise of a power by:
 - (i) the veteran claimant as grantor of the trust;
 - (ii) a nonadverse party; or
 - (iii) both the veteran claimant and a nonadverse party;
 - (b) title will revert as described in Subsection (8)(a), regardless of whether the power described in Subsection (8)(a) is a power to revoke, terminate, alter, amend, or appoint; and
 - (c) the veteran claimant satisfies the requirements described in this part for the exemption described in Section 59-2-1903.
- (9) A county may verify that real property for which a veteran claimant applies for an exemption is the veteran claimant's primary residence.
- (10) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may, by rule:
 - (a) establish procedures and requirements for amending an application described in Subsection (3)(a);
 - (b) for purposes of Subsection (5)(b), define the terms:
 - (i) "immediate family"; or
 - (ii) "physically present"; or
 - (c) for purposes of Subsection (5)(b), prescribe the circumstances under which the failure of a veteran claimant to file an application on or before the default application deadline:
 - (i) would be against equity or good conscience; and
 - (ii) is beyond the reasonable control of a veteran claimant.

Enacted by Chapter 453, 2019 General Session

59-2-1905 Refund.

- (1) As used in this section:
 - (a) "Property taxes and fees due" means:
 - (i) the taxes due on an active duty claimant or veteran claimant's property:
 - (A) with respect to which a county grants an exemption under this part; and
 - (B) for the calendar year for which the county grants an exemption under this part; and
 - (ii) for a veteran claimant, a uniform fee on tangible personal property described in Section 59-2-405 that is owned by the veteran claimant and assessed for the calendar year for which the county grants an exemption under this part.
 - (b) "Property taxes and fees paid" is an amount equal to the sum of the following:
 - (i) the amount of property taxes that qualifies for an exemption under this part that the active duty claimant or the veteran claimant paid for the calendar year for which the active duty claimant or veteran claimant is applying for an exemption under this part;
 - (ii) the amount of the exemption the county grants for the calendar year for which the active duty claimant or veteran claimant is applying for an exemption under this part; and

- (iii) for a veteran claimant, the amount of a uniform fee on tangible personal property, described in Section 59-2-405 and that qualifies for an exemption under this part, that is paid by the veteran claimant for the calendar year for which the veteran claimant is applying for an exemption under this part.
- (2) A county shall refund to an active duty claimant or a veteran claimant an amount equal to the amount by which the active duty claimant's or veteran claimant's property taxes and fees paid exceed the active duty claimant's or veteran claimant's property taxes and fees due, if that amount is \$1 or more.

Amended by Chapter 354, 2020 General Session