

DUTIES OF COUNTY ASSESSOR AND TREASURER

1999 GENERAL SESSION

STATE OF UTAH

Sponsor: Blake D. Chard

AN ACT RELATING TO COUNTIES; ALLOWING A COUNTY LEGISLATIVE BODY TO REASSIGN TO THE TREASURER CERTAIN DUTIES OF THE ASSESSOR; AND MAKING TECHNICAL CHANGES.

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

17-17-1, as last amended by Chapter 260, Laws of Utah 1993

17-24-1, as last amended by Chapter 212, Laws of Utah 1996

59-2-407, as last amended by Chapter 322, Laws of Utah 1998

59-2-1302, as last amended by Chapter 379, Laws of Utah 1997

59-2-1303, as last amended by Chapter 264, Laws of Utah 1998

59-2-1305, as last amended by Chapter 260, Laws of Utah 1993

ENACTS:

17-16-5.5, Utah Code Annotated 1953

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **17-16-5.5** is enacted to read:

17-16-5.5. Reassignment of certain assessor duties to treasurer.

A county legislative body may by ordinance reassign to the treasurer the duties of the assessor under Sections 59-2-407, 59-2-1302, 59-2-1303, and 59-2-1305.

Section 2. Section **17-17-1** is amended to read:

17-17-1. Duties of assessor.

The assessor, in cooperation with the State Tax Commission, shall:

(1) perform the duties required in Title 59, Chapter 2, Part 13, Collection of Taxes, except those duties that have been reassigned to the treasurer in an ordinance adopted under Section 17-16-5.5; and

(2) perform any other duties required by law.

Section 3. Section **17-24-1** is amended to read:

17-24-1. General duties.

The county treasurer shall:

(1) receive all money belonging to the county and all other money by law directed to be paid to [him] the treasurer, safely keep the same, and apply and pay it out and render an account thereof as required by law;

(2) keep a record of the receipts and expenditures of all such money;

(3) disburse county money:

(a) on a county warrant issued by the county auditor; or

(b) subject to Sections 17-19-1, 17-19-3, and 17-19-5, by a county check or such other payment mechanism as may be adopted pursuant to [Title 17,] Chapter 36, Uniform Fiscal Procedures Act for Counties; [and]

(4) perform the duties under Title 59, Chapter 2, Part 13, Collection of Taxes, that have been reassigned to the treasurer in an ordinance adopted under Section 17-16-5.5; and

~~[(4)]~~ (5) perform such other duties as are or may be required by law.

Section 4. Section **59-2-407** is amended to read:

59-2-407. Administration of uniform fees.

(1) (a) Except as provided in Subsection 59-2-405(4), the uniform fee authorized in Sections 59-2-404 and 59-2-405 shall be assessed at the same time and in the same manner as ad valorem personal property taxes under [Title 59,] 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 Subsection 59-2-405(4), the uniform fee authorized in Section 59-2-405.1 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 59-2-404, 59-2-405, and 59-2-405.1 shall be the same as those provided in [Title 59,] Chapter 2, Part 13, Collection of Taxes, for nonpayment of ad valorem personal property taxes.

Section 5. Section **59-2-1302** is amended to read:

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

(1) [~~At the time of assessing~~] 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 as provided in Subsection (3) with the real property of the owner in the manner required by law 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 12 o'clock 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 12 o'clock 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 within 30 days after the day on which the tax notice or the combined affidavit and tax notice due under Section 59-2-306 is mailed.

(b) 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 a rate that is 600 basis points above the "Federal Discount Rate" as of the preceding January 1.

Section 6. Section **59-2-1303** is amended to read:

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 (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 publication in a newspaper having general circulation in the county, or by 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 in a newspaper having general circulation in the county, once in each of two successive weeks immediately preceding the date of the sale; and

(v) after notification, sent by certified mail at least ten days prior to the first date of publication of the sale in a newspaper, 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.

Section 7. Section **59-2-1305** is amended to read:

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, the amount of the taxes 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 monies [~~he~~] the assessor collects into an account controlled by the county treasurer.