

1 **DUTIES OF COUNTY ASSESSOR AND**
2 **TREASURER**

3 1999 GENERAL SESSION

4 STATE OF UTAH

5 **Sponsor: Blake D. Chard**

6 AN ACT RELATING TO COUNTIES; MODIFYING DUTIES BETWEEN THE COUNTY
7 ASSESSOR AND TREASURER; AND MAKING TECHNICAL CHANGES.

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

9 AMENDS:

10 **59-2-407**, as last amended by Chapter 322, Laws of Utah 1998

11 **59-2-1302**, as last amended by Chapter 379, Laws of Utah 1997

12 **59-2-1303**, as last amended by Chapter 264, Laws of Utah 1998

13 **59-2-1305**, as last amended by Chapter 260, Laws of Utah 1993

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

15 Section 1. Section **59-2-407** is amended to read:

16 **59-2-407. Administration of uniform fees.**

17 (1) (a) Except as provided in Subsection 59-2-405(4), the uniform fee authorized in
18 Sections 59-2-404 and 59-2-405 shall be assessed at the same time and in the same manner as ad
19 valorem personal property taxes under Title 59, Chapter 2, Part 13, Collection of Taxes, except
20 that in listing personal property subject to the uniform fee with real property as permitted by
21 Section 59-2-1302, the [assessor] treasurer shall list only the amount of the uniform fee due, and
22 not the taxable value of the property subject to the uniform fee.

23 (b) Except as provided in Subsection 59-2-405(4), the uniform fee authorized in Section
24 59-2-405.1 shall be assessed at the time of:

25 (i) registration as defined in Section 41-1a-102; and

26 (ii) renewal of registration.

27 (2) The remedies for nonpayment of the uniform fees authorized by Sections 59-2-404,

28 59-2-405, and 59-2-405.1 shall be the same as those provided in Title 59, Chapter 2, Part 13, for
29 nonpayment of ad valorem personal property taxes.

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

31 **59-2-1302. Treasurer's duties -- Collection of uniform fees and taxes on personal**
32 **property -- Unpaid tax on uniform fee is a lien -- Delinquency interest -- Rate.**

33 (1) [~~At the time of assessing~~] After the assessor assesses taxes or uniform fees on personal
34 property, the [assessor] treasurer shall:

35 (a) list the personal property tax or uniform fee as provided in Subsection (3) with the real
36 property of the owner in the manner required by law if the [assessor] treasurer determines that the
37 real property is sufficient to secure the payment of the personal property taxes or uniform fees;

38 (b) immediately collect the taxes or uniform fees due on the personal property; or

39 (c) on or before the day on which the tax or uniform fee on personal property is due, obtain
40 from the taxpayer a bond that is:

41 (i) payable to the county in an amount equal to the amount of the tax or uniform fee due,
42 plus 20% of the amount of the tax or uniform fee due; and

43 (ii) conditioned for the payment of the tax or uniform fee on or before November 30.

44 (2) (a) An unpaid tax as defined in Section 59-1-705, or unpaid uniform fee upon personal
45 property listed with the real property is a lien upon the owner's real property as of 12 o'clock noon
46 of January 1 of each year.

47 (b) An unpaid tax as defined in Section 59-1-705, or unpaid uniform fee upon personal
48 property not listed with the real property is a lien upon the owner's personal property as of 12
49 o'clock noon of January 1 of each year.

50 (3) The [assessor] treasurer shall make the listing under this section:

51 (a) on the record of assessment of the real property; or

52 (b) by entering a reference showing the record of the assessment of the personal property
53 on the record of assessment of the real property.

54 (4) (a) The amount of tax or uniform fee assessed upon personal property is delinquent if
55 the tax or uniform fee is not paid within 30 days after the day on which the tax notice or the
56 combined affidavit and tax notice due under Section 59-2-306 is mailed.

57 (b) Delinquent taxes or uniform fees under Subsection (4)(a) shall bear interest from the
58 date of delinquency until the day on which the delinquent tax or uniform fee is paid at a rate that

59 is 600 basis points above the "Federal Discount Rate" as of the preceding January 1.

60 Section 3. Section **59-2-1303** is amended to read:

61 **59-2-1303. Seizure and sale -- Method and procedure.**

62 Unless taxes or uniform fees on personal property assessed by the county assessor are paid
63 or secured as provided under Section 59-2-1302, the [assessor] treasurer shall collect the taxes,
64 including accrued interest and penalties, by seizure or seizure and subsequent sale of any personal
65 property owned by the person against whom the tax is assessed. The [assessor] treasurer may seize
66 that personal property on which a delinquent property tax or uniform fee exists at any time in order
67 to protect a county's interest in that personal property. The sale of personal property shall be made
68 in the following manner:

69 (1) (a) For all personal property, except manufactured homes and mobile homes as
70 provided in Subsection (b), the sale shall be made:

71 (i) at public auction;

72 (ii) of a sufficient amount of property to pay the taxes, or uniform fees and interest,
73 penalties, and costs;

74 (iii) when practicable, in the city, town, or precinct where the property was seized; and

75 (iv) after one week's notice of the time and place of the sale, given by publication in a
76 newspaper having general circulation in the county, or by posting in three public places in the
77 county.

78 (b) For manufactured homes and mobile homes that are used as a residence and that are
79 listed on the personal property roll of the county, the sale shall be made:

80 (i) at public auction;

81 (ii) when practicable, in the city, town, or precinct where the property was seized;

82 (iii) no sooner than one year after the taxes on the property became delinquent as
83 determined in Section 59-2-1302;

84 (iv) after publication of the date, time, and place of sale in a newspaper having general
85 circulation in the county, once in each of two successive weeks immediately preceding the date
86 of the sale; and

87 (v) after notification, sent by certified mail at least ten days prior to the first date of
88 publication of the sale in a newspaper, to the owner of the manufactured home or mobile home,
89 all lien holders of record, and any other person known by the assessor to have an interest in the

90 manufactured home or mobile home, of the date, time, and place of the sale.

91 (2) For seizing or selling personal property the [assessor] treasurer may charge in each case
92 the actual and necessary expenses for travel and seizing, handling, keeping, selling, or caring for
93 that property.

94 (3) Upon payment of the price bid for any personal property sold under this section, the
95 delivery of the property, with a bill of sale, vests title in the purchaser.

96 (4) All sale proceeds in excess of taxes, or uniform fees and interest, penalties, and costs
97 shall be returned to the owner of the personal property, and until claimed shall be deposited in the
98 county treasury and made subject to the order of the owner, the owner's heirs, or assigns.

99 (5) The unsold portion of any property may be left at the place of sale at the risk of the
100 owner.

101 (6) If there is no acceptable purchaser of the property, the property shall be declared the
102 property of the county. The county executive may sell or rent any property held in the name of
103 the county at any time after the sale upon terms determined by the county legislative body.

104 Section 4. Section **59-2-1305** is amended to read:

105 **59-2-1305. Entries of payments made -- Payments to county treasurer.**

106 (1) The [assessor] treasurer shall note on the assessment roll, opposite the names of each
107 person against whom taxes have been assessed, the amount of the taxes paid.

108 (2) (a) The [assessor] treasurer shall require all checks to be made payable to the office of
109 the county [assessor] treasurer.

110 (b) If the [assessor] treasurer receives checks made payable to a payee other than the office
111 of the county [assessor] treasurer, the [assessor] treasurer shall immediately endorse the check with
112 a restrictive endorsement that makes the check payable to the office of the county treasurer.

113 [~~3) The assessor shall deposit all monies he collects into an account controlled by the~~
114 ~~county treasurer.~~]

Legislative Review Note
as of 12-7-98 11:07 AM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel

12-16-98 3:46 PM

H.B. 185

Committee Note

The Political Subdivisions Interim Committee recommended this bill.