

**Representative Blake D. Chard** proposes to substitute the following bill:

1                                   **DUTIES OF COUNTY ASSESSOR AND TREASURER**

2   1999 GENERAL SESSION

3   STATE OF UTAH

4   **Sponsor: Blake D. Chard**

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

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

9 AMENDS:

10           **17-17-1**, as last amended by Chapter 260, Laws of Utah 1993

11           **17-24-1**, as last amended by Chapter 212, Laws of Utah 1996

12           **59-2-407**, as last amended by Chapter 322, Laws of Utah 1998

13           **59-2-1302**, as last amended by Chapter 379, Laws of Utah 1997

14           **59-2-1303**, as last amended by Chapter 264, Laws of Utah 1998

15           **59-2-1305**, as last amended by Chapter 260, Laws of Utah 1993

16 ENACTS:

17           **17-16-5.5**, Utah Code Annotated 1953

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

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

20           **17-16-5.5. Reassignment of certain assessor duties to treasurer.**

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

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

24           **17-17-1. Duties of assessor.**

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

26 (1) perform the duties required in Title 59, Chapter 2, Part 13, Collection of Taxes, except  
27 those duties that have been reassigned to the treasurer in an ordinance adopted under Section  
28 17-16-5.5; and

29 (2) perform any other duties required by law.  
30 Section 3. Section **17-24-1** is amended to read:

31 **17-24-1. General duties.**

32 The county treasurer shall:

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

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

37 (3) disburse county money:

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

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

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

44 [~~4~~] (5) perform such other duties as are or may be required by law.

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

46 **59-2-407. Administration of uniform fees.**

47 (1) (a) Except as provided in Subsection 59-2-405(4), the uniform fee authorized in  
48 Sections 59-2-404 and 59-2-405 shall be assessed at the same time and in the same manner as ad  
49 valorem personal property taxes under Title 59, Chapter 2, Part 13, Collection of Taxes, except  
50 that in listing personal property subject to the uniform fee with real property as permitted by  
51 Section 59-2-1302, the assessor or, if this duty has been reassigned in an ordinance under Section  
52 17-16-5.5, the treasurer shall list only the amount of the uniform fee due, and not the taxable value  
53 of the property subject to the uniform fee.

54 (b) Except as provided in Subsection 59-2-405(4), the uniform fee authorized in Section  
55 59-2-405.1 shall be assessed at the time of:

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

57 (ii) renewal of registration.

58 (2) The remedies for nonpayment of the uniform fees authorized by Sections 59-2-404,  
59 59-2-405, and 59-2-405.1 shall be the same as those provided in Title 59, Chapter 2, Part 13, for  
60 nonpayment of ad valorem personal property taxes.

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

62 **59-2-1302. Treasurer's duties -- Collection of uniform fees and taxes on personal**  
63 **property -- Unpaid tax on uniform fee is a lien -- Delinquency interest -- Rate.**

64 (1) [~~At the time of assessing~~] After the assessor assesses taxes or uniform fees on personal  
65 property, the assessor or, if this duty has been reassigned in an ordinance under Section 17-16-5.5,  
66 the treasurer shall:

67 (a) list the personal property tax or uniform fee as provided in Subsection (3) with the real  
68 property of the owner in the manner required by law if the assessor or treasurer, as the case may  
69 be, determines that the real property is sufficient to secure the payment of the personal property  
70 taxes or uniform fees;

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

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

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

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

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

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

83 (3) The assessor or treasurer, as the case may be, shall make the listing under this section:

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

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

87 (4) (a) The amount of tax or uniform fee assessed upon personal property is delinquent if

88 the tax or uniform fee is not paid within 30 days after the day on which the tax notice or the  
89 combined affidavit and tax notice due under Section 59-2-306 is mailed.

90 (b) Delinquent taxes or uniform fees under Subsection (4)(a) shall bear interest from the  
91 date of delinquency until the day on which the delinquent tax or uniform fee is paid at a rate that  
92 is 600 basis points above the "Federal Discount Rate" as of the preceding January 1.

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

94 **59-2-1303. Seizure and sale -- Method and procedure.**

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

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

105 (i) at public auction;

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

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

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

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

114 (i) at public auction;

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

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

118 (iv) after publication of the date, time, and place of sale in a newspaper having general

119 circulation in the county, once in each of two successive weeks immediately preceding the date  
120 of the sale; and

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

125 (2) For seizing or selling personal property the assessor or treasurer, as the case may be,  
126 may charge in each case the actual and necessary expenses for travel and seizing, handling,  
127 keeping, selling, or caring for that property.

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

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

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

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

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

139 **59-2-1305. Entries of payments made -- Payments to county treasurer.**

140 (1) The assessor or, if this duty has been reassigned in an ordinance under Section  
141 17-16-5.5, the treasurer shall note on the assessment roll, opposite the names of each person  
142 against whom taxes have been assessed, the amount of the taxes paid.

143 (2) (a) The assessor or treasurer, as the case may be, shall require all checks to be made  
144 payable to the office of the county assessor or treasurer, respectively.

145 (b) If the assessor or treasurer receives checks made payable to a payee other than the  
146 office of the county assessor or treasurer, respectively, the assessor or treasurer, as the case may  
147 be, shall immediately endorse the check with a restrictive endorsement that makes the check  
148 payable to the office of the county treasurer.

149 (3) The assessor shall deposit all monies [he] the assessor collects into an account

150 controlled by the county treasurer.