

1                                   **ELECTRONIC TRANSMISSION OF TAX**

2   **NOTICE INFORMATION**

3   1999 GENERAL SESSION

4   STATE OF UTAH

5   **Sponsor: David H. Steele**

6 AN ACT RELATING TO REVENUE AND TAXATION; SPECIFYING THAT NOTICE FROM  
7 THE TAX COMMISSION TO A COUNTY AUDITOR MAY BE MADE BY ELECTRONIC  
8 COMMUNICATION, FIRST CLASS MAIL, OR PRIVATE CARRIER; AND MAKING  
9 OTHER CONFORMING AMENDMENTS.

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

11 AMENDS:

12                   **59-2-1007**, as last amended by Chapter 326, Laws of Utah 1998

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

14                   Section 1. Section **59-2-1007** is amended to read:

15                   **59-2-1007. Time for application to correct assessment -- Contents of application --**  
16 **Amending an application -- Hearings -- Appeals.**

17                   (1) (a) If the owner of any property assessed by the commission, or any county upon a  
18 showing of reasonable cause, objects to the assessment, either party may, on or before June 1,  
19 apply to the commission for a hearing.

20                   (b) Both the county, upon a showing of reasonable cause, and the owner shall be allowed  
21 to be a party at any hearing under this section.

22                   (2) The owner or county shall include in the application under Subsection (1)(a):

23                   (a) a written statement setting forth the known facts and legal basis supporting a different  
24 fair market value than the value assessed by the commission; and

25                   (b) the owner's or county's estimate of the fair market value of the property.

26                   (3) (a) An owner's or a county's estimate on an application under Subsection (2) of the fair  
27 market value of the property may be amended prior to the hearing as provided by rule.

28 (b) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the  
29 commission may make rules governing the procedures for amending an estimate of fair market  
30 value under Subsection (3)(a).

31 (4) (a) On or before August 1, the commission shall conduct a scheduling conference with  
32 all parties to a hearing under this section.

33 (b) At the scheduling conference under Subsection (4)(a), the commission shall establish  
34 dates for:

- 35 (i) the completion of discovery;
- 36 (ii) the filing of prehearing motions; and
- 37 (iii) conducting a hearing on the protest.

38 (5) (a) The commission shall render a written decision no later than 120 days after:

- 39 (i) the hearing is completed; and
- 40 (ii) all posthearing briefs are submitted.

41 (b) Any applications not resolved by the commission within a two-year period from the  
42 date of filing are considered to be denied, unless the parties stipulate to a different time period for  
43 resolving an application.

44 (c) A party may appeal to the district court pursuant to Section 59-1-601 within 30 days  
45 from the day on which an application is considered to be denied.

46 (6) At the hearing on the application, the commission may increase, lower, or sustain the  
47 assessment if:

- 48 (a) the commission finds an error in the assessment; or
- 49 (b) it is necessary to equalize the assessment with other similarly assessed property.

50 (7) (a) (i) The commission shall send notice [by first-class mail] to the county auditor if:

51 (A) the commission proposes to adjust an assessment which was made pursuant to Section  
52 59-2-201;

53 (B) the county's tax revenues may be affected by the commission's decision; and

54 (C) the county has not already been made a party pursuant to Subsection (1).

55 (ii) The written notice sent by the commission under Subsection (7)(a)(i) may be  
56 transmitted by any form of electronic communication, first class mail, or private carrier, and shall  
57 request the county to show good cause why the commission should not adjust the assessment by  
58 providing a written statement:

- 59 (A) setting forth the known facts and legal basis; and  
60 (B) within 30 days from the [postmarked] date of the notice.  
61 (b) If a county files a response to the commission's request, the commission shall:  
62 (i) hold a hearing or take other appropriate action to consider the good cause alleged by  
63 the county; and  
64 (ii) issue a written decision increasing, lowering, or sustaining the assessment.  
65 (c) If a county does not file a response to the request issued by the commission within 30  
66 days, the commission shall adjust the assessment and send a copy of its written decision to the  
67 affected county.  
68 (8) The provisions in Subsection (7) do not limit the rights of any county as outlined in  
69 Subsection (1).

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**Legislative Review Note**  
**as of 11-30-98 5:31 PM**

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

**Office of Legislative Research and General Counsel**

**Committee Note**

The Public Utilities and Technology Interim Committee recommended this bill.