

**PROPERTY TAXES - NOTICE OF  
DELINQUENCY**

2002 GENERAL SESSION

STATE OF UTAH

**Sponsor: Marda Dillree**

**This act modifies the Property Tax Act to provide definitions, to change the requirements for a county to provide a notice of delinquency in the payment of property taxes, and to make technical changes.**

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

AMENDS:

**59-2-1332.5**, as last amended by Chapter 102, Laws of Utah 2000

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

Section 1. Section **59-2-1332.5** is amended to read:

**59-2-1332.5. Mailing notice of delinquency or publication of delinquent list --**

**Contents -- Notice -- Definitions.**

(1) [~~Except as provided in Subsection (3), on or before December 31 of each year, the~~] The county treasurer shall provide notice of delinquency in the payment of property taxes [~~by: (a) sending a notice, by mail,];~~

(a) except as provided in Subsection (4), on or before December 31 of each calendar year;

and

(b) in a manner described in Subsection (2).

(2) A notice of delinquency in the payment of property taxes shall be provided by:

(a) (i) mailing a written notice, postage prepaid[;];

(A) to each delinquent taxpayer[, record lien holder, and other interested parties requesting notice, which includes:]; and

(B) that includes the information required by Subsection (3)(a); 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 (3)(b); or

(b) publishing a list of delinquencies in the payment of property taxes:

(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 required by Subsection (3)(b).

(3) (a) A written notice of delinquency in the payment of property taxes described in

Subsection (2)(a)(i) shall include:

(i) a statement that delinquent taxes are due;

(ii) the amount of delinquent taxes due, [exclusive of penalty] not including any penalties imposed in accordance with this chapter;

(iii) (A) the [names] name of the [owners of the property, if known] 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; [and]

(v) a statement that a penalty shall be imposed in accordance with this chapter; and

[+v] (vi) a statement that interest [shall accrue] accrues as of January 1 following the date of the delinquency unless before January 16 the following are paid:

(A) the delinquent taxes[; plus]; and

(B) the penalty[; are paid before January 16; or].

[b) publishing a delinquent list in one issue of a newspaper having general circulation in the county:]

[(2)] (b) The list of delinquencies described in Subsection [(+)] (2)(a)(ii) or (2)(b) shall include:

[(a) be arranged alphabetically and contain]

(i) the amount of delinquent taxes due, [exclusive of penalty] not including any penalties imposed in accordance with this chapter; [and]

[(b) contain:]

~~[(i)]~~ (ii) (A) the [names] name of the [owners of the property, if known] delinquent taxpayer;

or

(B) if the delinquent taxpayer is a business entity, the name of the business entity;

~~[(ii)]~~ (iii) (A) a description of the delinquent property; or

(B) the property identification number of the delinquent property; [and]

(iv) a statement that a penalty shall be imposed in accordance with this chapter; and

~~[(iii)]~~ (v) a [notice] statement that interest [shall accrue] accrues as of January 1 following the date of the delinquency unless before January 16 the following are paid:

(A) the delinquent taxes[~~, plus~~]; and

(B) the penalty[~~, are paid before January 16~~].

~~[(3) If]~~ (4) Notwithstanding Subsection (1)(a), if the county legislative body extends the date when taxes become delinquent under Subsection 59-2-1332(1), [the date in Subsection (1) shall be] the notice of delinquency in the payment of property taxes shall be provided on or before January 10.

(5) (a) In addition to the notice of delinquency in the payment of property taxes required by Subsection (1), a county treasurer may in accordance with this Subsection (5) 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 (5)(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 (5):

(i) shall include the information required by Subsection (3)(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 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.
- (6) 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 (6)(a) through (e).