

28 (b) the commission; or

29 (c) a court of competent jurisdiction.

30 (3) (a) ~~[The] For purposes of Subsection (2), the state [and] or any taxing entity [which]~~
31 ~~that has received property taxes or any portion of property taxes [is liable to a judgment debtor for~~
32 ~~the amount the state or the taxing entity received plus interest as provided in Subsection (3)(b)]~~
33 from a taxpayer described in Subsection (2) shall pay the taxpayer if:

34 (i) the taxes the taxpayer paid in accordance with Subsection (2) are collected by [the] an
35 authorized officer of [any] the:

36 (A) county; or

37 (B) state;

38 (ii) a taxpayer obtains a judgment or final order;

39 (A) from:

40 (I) [the] a county board of equalization [or];

41 (II) the commission; or

42 (III) a court of competent jurisdiction;

43 (B) against;

44 (I) the [county] taxing entity or an authorized officer of the [county establishing that the
45 taxes have been unlawfully collected; and] taxing entity; or

46 [(iii) any portion of the taxes has been paid to the state or to any taxing entity by the county
47 or its authorized officer.]

48 (II) the state or an authorized officer of the state; and

49 (C) ordering a reduction in the amount of any tax levied against any property for which
50 a taxpayer paid a tax or any portion of a tax under this chapter for the calendar year.

51 (b) The amount that the state or a taxing entity shall pay a taxpayer shall be determined
52 in accordance with Subsections (4) through (7).

53 (4) For purposes of Subsections (2) and (3), the amount the state shall pay to a taxpayer
54 is equal to the sum of:

55 (a) if the difference described in this Subsection (4)(a) is greater than \$0, the difference
56 between:

57 (i) the tax the taxpayer paid to the state in accordance with Subsection (2); and

58 (ii) the amount of the taxpayer's tax liability to the state after the reduction in the amount

59 of tax levied against the property in accordance with the judgment or final order described in
 60 Subsection (3);

61 (b) interest on the difference described in Subsection (4)(a) as provided in Subsection (6);
 62 and

63 (c) if the difference described in this Subsection (4)(c) is greater than \$0, the difference
 64 between:

65 (i) any penalties the taxpayer paid to the state in accordance with Section 59-2-1331; and

66 (ii) the amount of penalties the taxpayer is liable to pay to the state in accordance with

67 Section 59-2-1331 after the reduction in the amount of tax levied against the property in
 68 accordance with the judgment or final order described in Subsection (3).

69 (5) For purposes of Subsections (2) and (3), the amount a taxing entity shall pay to a
 70 taxpayer is equal to the sum of:

71 (a) if the difference described in this Subsection (5)(a) is greater than \$0, the difference
 72 between:

73 (i) the tax the taxpayer paid to the taxing entity in accordance with Subsection (2); and

74 (ii) the amount of the taxpayer's tax liability to the taxing entity after the reduction in the
 75 amount of tax levied against the property in accordance with the judgment or final order described
 76 in Subsection (3);

77 (b) interest on the difference described in Subsection (5)(a) as provided in Subsection (6);
 78 and

79 (c) if the difference described in this Subsection (5)(c) is greater than \$0, the difference
 80 between:

81 (i) any penalties the taxpayer paid to the taxing entity in accordance with Section
 82 59-2-1331; and

83 (ii) the amount of penalties the taxpayer is liable to pay to the taxing entity in accordance
 84 with Section 59-2-1331 after the reduction in the amount of tax levied against the property in
 85 accordance with the judgment or final order described in Subsection (3).

86 ~~[(b) Interest]~~ (6) Except as provided in Subsection (7), interest under [Subsection (3)(a)]
 87 Subsection (4) or (5) shall [accrue] be paid to a taxpayer:

88 ~~[(i) at a rate equal to the rate earned by the county;]~~

89 ~~[(ii) (A) on the amount of taxes received from the time the state or a taxing entity~~

90 received the taxes; and]

91 ~~[(B) for an equitable portion of the costs of action.]~~

92 (a) if the tax the taxpayer paid in accordance with Subsection (2) was paid on or before

93 January 15 of the calendar year immediately following the calendar year for which the tax was due:

94 (i) beginning on the later of:

95 (A) the day on which the taxpayer paid the tax in accordance with Subsection (2); or

96 (B) January 1 of the calendar year immediately following the calendar year for which the

97 tax was due;

98 (ii) ending on the day on which the state or a taxing entity pays to the taxpayer the amount

99 required by Subsection (4) or (5); and

100 (iii) at the interest rate in effect under Section 59-2-1331 on January 1 of the calendar year

101 immediately following the calendar year for which the tax was due; or

102 (b) if the tax the taxpayer paid in accordance with Subsection (2) was paid on or after

103 January 16 of the calendar year immediately following the calendar year for which the tax was due:

104 (i) beginning on January 1 of the calendar year immediately following the calendar year

105 for which the tax was due;

106 (ii) ending on the day on which the state or a taxing entity pays to the taxpayer the amount

107 required by Subsection (4) or (5); and

108 (iii) at the interest rate in effect under Section 59-2-1331 on January 1 of the calendar year

109 immediately following the calendar year for which the tax was due.

110 (7) Notwithstanding Subsection (6):

111 (a) the state may not pay interest to a taxpayer:

112 (i) under Subsection (6) on any tax the taxpayer paid in accordance with Subsection (2)

113 that exceeds the amount of tax levied by the state for that calendar year as stated on the notice

114 required by Section 59-2-1317; or

115 (ii) under Subsection (6)(a) if the state pays to the taxpayer the difference described in

116 Subsections (4)(a) and (4)(c) within 30 days after the day on which the judgment or final order is

117 issued in accordance with Subsection (3); and

118 (b) a taxing entity may not pay interest to a taxpayer:

119 (i) under Subsection (6) on any tax the taxpayer paid in accordance with Subsection (2)

120 that exceeds the amount of tax levied by the taxing entity for that calendar year as stated on the

121 notice required by Section 59-2-1317; or

122 (ii) under Subsection (6)(a) if the taxing entity pays to the taxpayer the difference
 123 described in Subsections (5)(a) and (5)(c) within 30 days after the day on which the judgment or
 124 final order is issued in accordance with Subsection (3).

125 ~~[(4)]~~ (8) (a) Each taxing entity may levy a tax to pay its share of the judgment or final
 126 order ~~[under]~~ described in Subsection (3) if:

127 (i) the judgment or final order is issued no later than 15 days prior to the date the levy is
 128 set under Subsection 59-2-924(2)(a);

129 (ii) the amount of the judgment levy is included on the notice under Section 59-2-919; and

130 (iii) the judgment or final order is an eligible judgment, as defined in Section 59-2-102.

131 (b) The levy under Subsection ~~[(4)]~~ (8)(a) is in addition to, and exempt from, the
 132 maximum levy established for the taxing entity.

133 ~~[(5) (a) An owner of property assessed by the commission that has filed a valuation protest~~
 134 ~~pursuant to Section 59-2-1007 and has not received a final decision on that protest]~~

135 (9) (a) A taxpayer that objects to the assessment of property assessed by the commission
 136 shall pay, on or before the date of delinquency established under Subsection 59-2-1331(1) or
 137 Section 59-2-1332, the full amount of taxes ~~[due:]~~ stated on the notice required by Section
 138 59-2-1317 if:

139 (i) the taxpayer has applied to the commission for a hearing in accordance with Section
 140 59-2-1007 on the objection to the assessment; and

141 (ii) the commission has not issued a written decision on the objection to the assessment
 142 in accordance with Section 59-2-1007.

143 (b) A ~~[property owner]~~ taxpayer that pays the full amount of taxes due under Subsection
 144 ~~[(5)]~~ (9)(a) is not required to pay penalties or interest on ~~[a disputed tax]~~ an assessment described
 145 in Subsection (9)(a) unless:

146 (i) ~~[a final decision is entered]~~ a final judgment or order establishing that the property
 147 described in Subsection (9)(a) has a value greater than the value stated on the ~~[disclosure]~~ notice
 148 ~~[under]~~ required by Section 59-2-1317~~;~~ and is issued by:

149 (A) the commission; or

150 (B) a court of competent jurisdiction; and

151 (ii) the ~~[property owner]~~ taxpayer fails to pay the additional tax liability resulting from the

152 final judgment or order described in Subsection (9)(b)(i) within a 45-day period after the county
153 bills the [~~property owner~~] taxpayer for the additional tax liability.

154 [~~(6) Unless otherwise agreed to by a taxing entity and a taxpayer, all refunds and interest~~
155 ~~ordered under~~]

156 (10) (a) Except as provided in Subsection (10)(b), a payment that is required by this
157 section shall be paid [by taxing entities to taxpayers] to a taxpayer:

158 [~~(a)~~] (i) within 60 days [of the date the refund is ordered] after the day on which the final
159 judgment or order is issued in accordance with Subsection (3); or

160 [~~(b)~~] (ii) if a judgment levy is imposed [by the taxing entity relating to the refund] in
161 accordance with Subsection (8), no later than December 31 of the year in which the judgment levy
162 is imposed.

163 (b) Notwithstanding Subsection (10)(a), a taxpayer may enter into an agreement:

164 (i) that establishes a time period other than a time period described in Subsection (10)(a)
165 for making a payment to the taxpayer that is required by this section; and

166 (ii) with:

167 (A) an authorized officer of a taxing entity; or

168 (B) an authorized officer of the state.

169 **Section 2. Effective date.**

170 This act takes effect on January 1, 2003.

Legislative Review Note
as of 2-25-02 5:29 PM

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

Office of Legislative Research and General Counsel