

Senator Curtis S. Bramble proposes the following substitute bill:

PROPERTY TAX MODIFICATIONS

2002 GENERAL SESSION

STATE OF UTAH

Sponsor: Curtis S. Bramble

This act modifies the Property Tax Act to amend provisions relating to payments to a taxpayer, including the payment of interest and penalties, if the taxpayer's taxes on the property are reduced. The act addresses the payment of penalties and interest by a taxpayer objecting to the assessment of property assessed by the State Tax Commission. The act increases the amount of a taxing entity's share of a final and unappealable judgment or order that is required to impose a judgment levy. The act provides that a payment to a taxpayer for which a judgment levy is imposed that is less than \$5,000 is required to be paid by a taxing entity to the taxpayer within 60 days after the taxpayer obtains a final and unappealable judgment or order requiring the payment. The act addresses the recovery by a county from the state or a taxing entity other than the county of a portion of a payment to a taxpayer. This act makes technical changes. The act takes effect on January 1, 2003. This act provides a coordination clause.

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

AMENDS:

59-2-102, as last amended by Chapter 61, Laws of Utah 2000

59-2-1328, as last amended by Chapter 61, Laws of Utah 2000

59-2-1330, as last amended by Chapter 61, Laws of Utah 2000

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

Section 1. Section **59-2-102** is amended to read:

59-2-102. Definitions.

As used in this chapter and title:



26 (1) "Aerial applicator" means aircraft or rotorcraft used exclusively for the purpose of
27 engaging in dispensing activities directly affecting agriculture or horticulture with an airworthiness
28 certificate from the Federal Aviation Administration certifying the aircraft or rotorcraft's use for
29 agricultural and pest control purposes.

30 (2) "Air charter service" means an air carrier operation which requires the customer to hire
31 an entire aircraft rather than book passage in whatever capacity is available on a scheduled trip.

32 (3) "Air contract service" means an air carrier operation available only to customers who
33 engage the services of the carrier through a contractual agreement and excess capacity on any trip
34 and is not available to the public at large.

35 (4) "Aircraft" is as defined in Section 72-10-102.

36 (5) "Airline" means any air carrier operating interstate routes on a scheduled basis which
37 offers to fly passengers or cargo on the basis of available capacity on regularly scheduled routes.

38 (6) "Assessment roll" means a permanent record of the assessment of property as assessed
39 by the county assessor and the commission and may be maintained manually or as a computerized
40 file as a consolidated record or as multiple records by type, classification, or categories.

41 (7) "Certified revenue levy" means a property tax levy that provides the same amount of
42 ad valorem property tax revenue as was collected for the prior year, plus new growth, but exclusive
43 of revenue from collections from redemptions, interest, and penalties.

44 (8) "County-assessed commercial vehicle" means:

45 (a) any commercial vehicle, trailer, or semitrailer which is not apportioned under Section
46 41-1a-301 and is not operated interstate to transport the vehicle owner's goods or property in
47 furtherance of the owner's commercial enterprise;

48 (b) any passenger vehicle owned by a business and used by its employees for
49 transportation as a company car or vanpool vehicle; and

50 (c) vehicles which are:

51 (i) especially constructed for towing or wrecking, and which are not otherwise used to
52 transport goods, merchandise, or people for compensation;

53 (ii) used or licensed as taxicabs or limousines;

54 (iii) used as rental passenger cars, travel trailers, or motor homes;

55 (iv) used or licensed in this state for use as ambulances or hearses;

56 (v) especially designed and used for garbage and rubbish collection; or

57 (vi) used exclusively to transport students or their instructors to or from any private,
58 public, or religious school or school activities.

59 (9) (a) Except as provided in Subsection (9)(b), for purposes of Section 59-2-801,
60 "designated tax area" means a tax area created by the overlapping boundaries of only the following
61 taxing entities:

62 (i) a county; and

63 (ii) a school district.

64 (b) Notwithstanding Subsection (9)(a), "designated tax area" includes a tax area created
65 by the overlapping boundaries of:

66 (i) the taxing entities described in Subsection (9)(a); and

67 (ii) (A) a city or town if the boundaries of the school district under Subsection (9)(a) and
68 the boundaries of the city or town are identical; or

69 (B) a special service district if the boundaries of the school district under Subsection (9)(a)
70 are located entirely within the special service district.

71 (10) "Eligible judgment" means a final and unappealable judgment or [~~final~~] order under
72 [~~Section 59-2-1328 or~~] Section 59-2-1330:

73 (a) that became a final and unappealable judgment or order no more than 14 months prior
74 to the day on which the notice required by Subsection 59-2-919(4) is required to be mailed; and

75 (b) for which a taxing entity's share of the final and unappealable judgment or order is
76 greater than or equal to the lesser of:

77 (i) [~~\$1,000~~] \$5,000; or

78 (ii) [~~1%~~] 2.5% of the total ad valorem property taxes collected by the taxing entity in the
79 previous fiscal year.

80 (11) (a) "Escaped property" means any property, whether personal, land, or any
81 improvements to the property, subject to taxation and is:

82 (i) inadvertently omitted from the tax rolls, assigned to the incorrect parcel, or assessed
83 to the wrong taxpayer by the assessing authority;

84 (ii) undervalued or omitted from the tax rolls because of the failure of the taxpayer to
85 comply with the reporting requirements of this chapter; or

86 (iii) undervalued because of errors made by the assessing authority based upon incomplete
87 or erroneous information furnished by the taxpayer.

88 (b) Property which is undervalued because of the use of a different valuation methodology
89 or because of a different application of the same valuation methodology is not "escaped property."

90 (12) "Fair market value" means the amount at which property would change hands
91 between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and
92 both having reasonable knowledge of the relevant facts. For purposes of taxation, "fair market
93 value" shall be determined using the current zoning laws applicable to the property in question,
94 except in cases where there is a reasonable probability of a change in the zoning laws affecting that
95 property in the tax year in question and the change would have an appreciable influence upon the
96 value.

97 (13) "Farm machinery and equipment," for purposes of the exemption provided under
98 Section 59-2-1101, means tractors, milking equipment and storage and cooling facilities, feed
99 handling equipment, irrigation equipment, harvesters, choppers, grain drills and planters, tillage
100 tools, scales, combines, spreaders, sprayers, haying equipment, and any other machinery or
101 equipment used primarily for agricultural purposes; but does not include vehicles required to be
102 registered with the Motor Vehicle Division or vehicles or other equipment used for business
103 purposes other than farming.

104 (14) "Geothermal fluid" means water in any form at temperatures greater than 120 degrees
105 centigrade naturally present in a geothermal system.

106 (15) "Geothermal resource" means:

107 (a) the natural heat of the earth at temperatures greater than 120 degrees centigrade; and

108 (b) the energy, in whatever form, including pressure, present in, resulting from, created by,
109 or which may be extracted from that natural heat, directly or through a material medium.

110 (16) "Improvements" includes all buildings, structures, fixtures, fences, and improvements
111 erected upon or affixed to the land, whether the title has been acquired to the land or not.

112 (17) "Intangible property":

113 (a) means property that is capable of private ownership separate from tangible property;

114 and

115 (b) includes:

116 (i) moneys;

117 (ii) credits;

118 (iii) bonds;

- 119 (iv) stocks;
- 120 (v) representative property;
- 121 (vi) franchises;
- 122 (vii) licenses;
- 123 (viii) trade names;
- 124 (ix) copyrights; and
- 125 (x) patents.
- 126 (18) "Metalliferous minerals" includes gold, silver, copper, lead, zinc, and uranium.
- 127 (19) "Mine" means a natural deposit of either metalliferous or nonmetalliferous valuable
- 128 mineral.
- 129 (20) "Mining" means the process of producing, extracting, leaching, evaporating, or
- 130 otherwise removing a mineral from a mine.
- 131 (21) (a) "Mobile flight equipment" means tangible personal property that is:
- 132 (i) owned or operated by an:
- 133 (A) air charter service;
- 134 (B) air contract service; or
- 135 (C) airline; and
- 136 (ii) (A) capable of flight;
- 137 (B) attached to an aircraft that is capable of flight; or
- 138 (C) contained in an aircraft that is capable of flight if the tangible personal property is
- 139 intended to be used:
- 140 (I) during multiple flights;
- 141 (II) during a takeoff, flight, or landing; and
- 142 (III) as a service provided by an air charter service, air contract service, or airline.
- 143 (b) (i) "Mobile flight equipment" does not include a spare part other than a spare engine
- 144 that is rotated:
- 145 (A) at regular intervals; and
- 146 (B) with an engine that is attached to the aircraft.
- 147 (ii) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the
- 148 commission may make rules defining the term "regular intervals."
- 149 (22) "Nonmetalliferous minerals" includes, but is not limited to, oil, gas, coal, salts, sand,

150 rock, gravel, and all carboniferous materials.

151 (23) "Personal property" includes:

152 (a) every class of property as defined in Subsection (24) which is the subject of ownership
153 and not included within the meaning of the terms "real estate" and "improvements";

154 (b) gas and water mains and pipes laid in roads, streets, or alleys;

155 (c) bridges and ferries; and

156 (d) livestock which, for the purposes of the exemption provided under Section 59-2-1112,
157 means all domestic animals, honeybees, poultry, fur-bearing animals, and fish.

158 (24) (a) "Property" means property that is subject to assessment and taxation according to
159 its value.

160 (b) "Property" does not include intangible property as defined in this section.

161 (25) "Public utility," for purposes of this chapter, means the operating property of a
162 railroad, gas corporation, oil or gas transportation or pipeline company, coal slurry pipeline
163 company, electrical corporation, telephone corporation, sewerage corporation, or heat corporation
164 where the company performs the service for, or delivers the commodity to, the public generally
165 or companies serving the public generally, or in the case of a gas corporation or an electrical
166 corporation, where the gas or electricity is sold or furnished to any member or consumers within
167 the state for domestic, commercial, or industrial use. Public utility also means the operating
168 property of any entity or person defined under Section 54-2-1 except water corporations.

169 (26) "Real estate or property" includes:

170 (a) the possession of, claim to, ownership of, or right to the possession of land;

171 (b) all mines, minerals, and quarries in and under the land, all timber belonging to
172 individuals or corporations growing or being on the lands of this state or the United States, and all
173 rights and privileges appertaining to these; and

174 (c) improvements.

175 (27) "Residential property," for the purposes of the reductions and adjustments under this
176 chapter, means any property used for residential purposes as a primary residence. It does not
177 include property used for transient residential use or condominiums used in rental pools.

178 (28) For purposes of Subsection 59-2-801(1)(e), "route miles" means the number of miles
179 calculated by the commission that is:

180 (a) measured in a straight line by the commission; and

181 (b) equal to the distance between a geographical location that begins or ends:
182 (i) at a boundary of the state; and
183 (ii) where an aircraft:
184 (A) takes off; or
185 (B) lands.
186 (29) (a) "State-assessed commercial vehicle" means:
187 (i) any commercial vehicle, trailer, or semitrailer which operates interstate or intrastate to
188 transport passengers, freight, merchandise, or other property for hire; or
189 (ii) any commercial vehicle, trailer, or semitrailer which operates interstate and transports
190 the vehicle owner's goods or property in furtherance of the owner's commercial enterprise.
191 (b) "State-assessed commercial vehicle" does not include vehicles used for hire which are
192 specified in Subsection (8)(c) as county-assessed commercial vehicles.
193 (30) "Taxable value" means fair market value less any applicable reduction allowed for
194 residential property under Section 59-2-103.
195 (31) "Tax area" means a geographic area created by the overlapping boundaries of one or
196 more taxing entities.
197 (32) "Taxing entity" means any county, city, town, school district, special taxing district,
198 or any other political subdivision of the state with the authority to levy a tax on property.
199 (33) "Tax roll" means a permanent record of the taxes charged on property, as extended
200 on the assessment roll and may be maintained on the same record or records as the assessment roll
201 or may be maintained on a separate record properly indexed to the assessment roll. It includes tax
202 books, tax lists, and other similar materials.
203 Section 2. Section **59-2-1328** is amended to read:
204 **59-2-1328. Judgment or order against state or taxing entity -- Payment to taxpayer**
205 **-- County recovery of portion of payment to taxpayer from the state or a taxing entity other**
206 **than the county.**
207 [~~(1) (a) If it is determined in any action that a tax, or any portion of the tax, paid under~~
208 ~~protest, was unlawfully collected, a judgment for recovery of the tax plus interest as provided by~~
209 ~~law, together with costs of action, shall be entered in favor of the taxpayer.]
210 [~~(b) Upon being presented a duly authenticated copy of the judgment, the proper officer~~
211 ~~or officers of the state, county, or municipality whose officers collected or received the tax]~~~~

212 (1) If a taxpayer obtains a final and unappealable judgment or order in accordance with
213 Section 59-2-1330 ordering a reduction in the amount of any tax levied against any property for
214 which the taxpayer paid a tax or any portion of a tax under this chapter for a calendar year, the state
215 or the taxing entity against which the taxpayer obtained the final and unappealable judgment or
216 order shall:

217 (a) audit and allow the final and unappealable judgment~~[, and]~~ or order;

218 (b) cause a warrant to be drawn for the amount recovered by the final and unappealable
219 judgment~~[,]~~ or order; and

220 (c) pay the taxpayer as required by Section 59-2-1330.

221 ~~[(c) If]~~ (2) At the request of a county, the state or a taxing entity shall cause a warrant to
222 be drawn upon the treasurer of the state or the taxing entity in favor of the county:

223 (a) if:

224 (i) the final and unappealable judgment or order described in Subsection (1) is obtained
225 against a county~~;~~; and

226 (ii) any portion of the taxes included in the final and unappealable judgment ~~[are]~~ order
227 described in Subsection (1):

228 (A) is levied by the state~~[, district, school, or other taxes levied by]~~ or a taxing entity
229 [which have] other than the county; and

230 (B) has been ~~[or may be]~~ paid over to the state or ~~[to any school district or other]~~ the taxing
231 entity described in Subsection (2)(a)(ii)(A) by the county; and

232 (b) for the state's or the taxing entity's proportionate share of a payment to a taxpayer
233 required by Section 59-2-1330.

234 (3) For purposes of Subsection (2), the state's or a taxing entity's proportionate share of a
235 payment to a taxpayer required by Section 59-2-1330 is an amount equal to the product of:

236 (a) the percentage by which the amount of any tax levied against any property for which
237 the taxpayer paid a tax under this chapter for a calendar year was reduced in accordance with the
238 final and unappealable judgment or order described in Subsection (1); and

239 (b) the total amount of the taxes for the property described in Subsection (1) paid over to
240 the state or the taxing entity by the county for the calendar year described in Subsection (3)(a).
241 ~~[, the proper officer or officers of the state, school district, or other taxing entity shall, upon~~
242 ~~demand by the county, cause a warrant to be drawn upon the treasurer of the state, school district,~~

243 or other taxing entity in favor of the county for the amount of the taxes received, together with
 244 interest as provided by law and an equitable portion of the costs of the action.]

245 [(2) (a) Each taxing entity may levy a tax to pay its share of one or more eligible
 246 judgments, as defined in Section 59-2-102.]

247 [(b) The levy under Subsection (2)(a) is in addition to, and exempt from, the maximum
 248 levy established for the taxing entity.]

249 [(3) Unless otherwise agreed to by a taxing entity and a taxpayer, all refunds and interest
 250 ordered under this section shall be paid by taxing entities to taxpayers:]

251 [(a) within 60 days of the date the refund is ordered; or]

252 [(b) if a judgment levy is imposed by the taxing entity relating to the refund, no later than
 253 December 31 of the year in which the judgment levy is imposed.]

254 Section 3. Section **59-2-1330** is amended to read:

255 **59-2-1330. Payment of property taxes -- Taxpayer payments -- Interest -- Penalty**
 256 **-- Judgment levy -- Objections to assessments by the commission -- Time periods for making**
 257 **reimbursements.**

258 (1) Unless otherwise specifically provided by statute, property taxes shall be paid directly
 259 to the county assessor or the county treasurer [~~when~~]:

260 (a) on the date that the property taxes are due[-]; and

261 (b) as provided in this chapter.

262 (2) [~~If the commission or a court of competent jurisdiction orders~~] A taxpayer shall receive
 263 payment as provided in this section if a reduction in the amount of any tax levied against any
 264 property [for tax purposes, the taxpayer shall be reimbursed under Subsection (3).] for which the
 265 taxpayer paid a tax or any portion of a tax under this chapter for a calendar year is required by a
 266 final and unappealable judgment or order described in Subsection (3) issued by:

267 (a) a county board of equalization;

268 (b) the commission; or

269 (c) a court of competent jurisdiction.

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

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

276 (A) county; or

277 (B) state;

278 (ii) [~~a~~] the taxpayer obtains a final and unappealable judgment or [final] order:

279 (A) from:

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

281 (II) the commission; or

282 (III) a court of competent jurisdiction;

283 (B) against:

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

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

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

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

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

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

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

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

298 (ii) the amount of the taxpayer's tax liability to the state after the reduction in the amount
299 of tax levied against the property in accordance with the final and unappealable judgment or order
300 described in Subsection (3);

301 (b) if the difference described in this Subsection (4)(b) is greater than \$0, the difference
302 between:

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

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

305 Section 59-2-1331 after the reduction in the amount of tax levied against the property in
306 accordance with the final and unappealable judgment or order described in Subsection (3);
307 (c) as provided in Subsection (6)(a), interest the taxpayer paid in accordance with Section
308 59-2-1331 on the amounts described in Subsections (4)(a) and (4)(b); and
309 (d) as provided in Subsection (6)(b), interest on the sum of the amounts described in:
310 (i) Subsection (4)(a);
311 (ii) Subsection (4)(b); and
312 (iii) Subsection (4)(c).
313 (5) For purposes of Subsections (2) and (3), the amount a taxing entity shall pay to a
314 taxpayer is equal to the sum of:
315 (a) if the difference described in this Subsection (5)(a) is greater than \$0, the difference
316 between:
317 (i) the tax the taxpayer paid to the taxing entity in accordance with Subsection (2); and
318 (ii) the amount of the taxpayer's tax liability to the taxing entity after the reduction in the
319 amount of tax levied against the property in accordance with the final and unappealable judgment
320 or order described in Subsection (3);
321 (b) if the difference described in this Subsection (5)(b) is greater than \$0, the difference
322 between:
323 (i) any penalties the taxpayer paid to the taxing entity in accordance with Section
324 59-2-1331; and
325 (ii) the amount of penalties the taxpayer is liable to pay to the taxing entity in accordance
326 with Section 59-2-1331 after the reduction in the amount of tax levied against the property in
327 accordance with the final and unappealable judgment or order described in Subsection (3); and
328 (c) as provided in Subsection (6)(a), interest the taxpayer paid in accordance with Section
329 59-2-1331 on the amounts described in Subsections (5)(a) and (5)(b); and
330 (d) as provided in Subsection (6)(b), interest on the sum of the amounts described in:
331 (i) Subsection (5)(a);
332 (ii) Subsection (5)(b); and
333 (iii) Subsection (5)(c).
334 ~~[(b) Interest under Subsection (3)(a)] (6) Except as provided in Subsection (7):~~
335 (a) interest shall [accrue:] be refunded to a taxpayer on the amount described in Subsection

336 (4)(c) or (5)(c) in an amount equal to the amount of interest the taxpayer paid in accordance with
337 Section 59-2-1331; and

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

339 ~~[(ii) (A) on the amount of taxes received from the time the state or a taxing entity~~
340 ~~received the taxes; and]~~

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

342 (b) interest shall be paid to a taxpayer on the amount described in Subsection (4)(d) or
343 (5)(d):

344 (i) beginning on the later of:

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

346 (B) January 1 of the calendar year immediately following the calendar year for which the
347 tax was due;

348 (ii) ending on the day on which the state or a taxing entity pays to the taxpayer the amount
349 required by Subsection (4) or (5); and

350 (iii) at the interest rate earned by the state treasurer on public funds transferred to the state
351 treasurer in accordance with Section 51-7-5.

352 (7) Notwithstanding Subsection (6):

353 (a) the state may not pay or refund interest to a taxpayer under Subsection (6) on any tax
354 the taxpayer paid in accordance with Subsection (2) that exceeds the amount of tax levied by the
355 state for that calendar year as stated on the notice required by Section 59-2-1317; and

356 (b) a taxing entity may not pay or refund interest to a taxpayer under Subsection (6) on any
357 tax the taxpayer paid in accordance with Subsection (2) that exceeds the amount of tax levied by
358 the taxing entity for that calendar year as stated on the notice required by Section 59-2-1317.

359 ~~[(4)]~~ (8) (a) Each taxing entity may levy a tax to pay its share of the final and unappealable
360 judgment or ~~[final]~~ order ~~[under]~~ described in Subsection (3) if:

361 (i) the final and unappealable judgment or ~~[final]~~ order is issued no later than 15 days prior
362 to the date the levy is set under Subsection 59-2-924(2)(a);

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

364 (iii) the final and unappealable judgment or ~~[final]~~ order is an eligible judgment, as defined
365 in Section 59-2-102.

366 (b) The levy under Subsection ~~[(4)]~~ (8)(a) is in addition to, and exempt from, the

367 maximum levy established for the taxing entity.

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

370 (9) (a) A taxpayer that objects to the assessment of property assessed by the commission
371 shall pay, on or before the date of delinquency established under Subsection 59-2-1331(1) or
372 Section 59-2-1332, the full amount of taxes [due:] stated on the notice required by Section
373 59-2-1317 if:

374 (i) the taxpayer has applied to the commission for a hearing in accordance with Section
375 59-2-1007 on the objection to the assessment; and

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

378 (b) A ~~[property owner]~~ taxpayer that pays the full amount of taxes due under Subsection
379 ~~[(5)]~~ (9)(a) is not required to pay penalties or interest on ~~[a disputed tax]~~ an assessment described
380 in Subsection (9)(a) unless:

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

384 (A) the commission; or

385 (B) a court of competent jurisdiction; and

386 (ii) the ~~[property owner]~~ taxpayer fails to pay the additional tax liability resulting from the
387 final and unappealable judgment or order described in Subsection (9)(b)(i) within a 45-day period
388 after the county bills the ~~[property owner]~~ taxpayer for the additional tax liability.

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

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

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

395 ~~[(b)]~~ (ii) if a judgment levy is imposed [by the taxing entity relating to the refund;] in
396 accordance with Subsection (8):

397 (A) if the payment to the taxpayer required by this section is \$5,000 or more, no later than

398 December 31 of the year in which the judgment levy is imposed[-]; and

399 (B) if the payment to the taxpayer required by this section is less than \$5,000, within 60
400 days after the date the final and unappealable judgment or order is issued in accordance with
401 Subsection (3).

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

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

405 (ii) with:

406 (A) an authorized officer of a taxing entity for a tax imposed by a taxing entity; or

407 (B) an authorized officer of the state for a tax imposed by the state.

408 **Section 4. Effective date.**

409 This act takes effect on January 1, 2003.

410 **Section 5. Coordination clause.**

411 If this bill and H.B. 201, Property Tax - Judgment Levy, both pass, it is the intent of the
412 Legislature that the amendments to Sections 59-2-102, 59-2-1328, and 59-2-1330 in this bill
413 supersede the amendments to those sections in H.B. 201.