

**COUNTY BOARDS OF EQUALIZATION -  
HEARING OFFICERS**

2003 GENERAL SESSION

STATE OF UTAH

**Sponsor: D. Gregg Buxton**

**This act modifies the Property Tax Act to require certain hearing officers appointed by a county board of equalization to be a licensed appraiser. This act makes technical changes.**

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

AMENDS:

**59-2-1001**, as last amended by Chapter 227, Laws of Utah 1993

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

Section 1. Section **59-2-1001** is amended to read:

**59-2-1001. County board of equalization -- Public hearings -- Hearing officers --  
Notice of decision -- Rulemaking.**

(1) The county legislative body is the county board of equalization and the county auditor is the clerk of the county board of equalization.

(2) The county board of equalization shall adjust and equalize the valuation and assessment of the real and personal property within the county, subject to regulation and control by the commission as prescribed by law. The county board of equalization shall meet and hold public hearings each year to examine the assessment roll and equalize the assessment of property in the county, including the assessment for general taxes of all taxing entities located in the county.

(3) (a) For the purpose of this chapter, the county board of equalization may appoint hearing officers for the purpose of examining applicants and witnesses.

(b) Each hearing officer appointed under this Subsection (3) shall be an appraiser licensed under Title 61, Chapter 2b, Real Estate Appraiser Licensing and Certification Act.



28           (c) The hearing officers appointed under this Subsection (3) shall transmit their  
29 findings to the board, where a quorum shall be required for final action upon any application  
30 for exemption, deferral, reduction, or abatement.

31           (4) The clerk of the board of equalization shall notify the taxpayer, in writing, of any  
32 decision of the board. The decision shall include any adjustment in the amount of taxes due on  
33 the property resulting from a change in the taxable value and shall be considered the corrected  
34 tax notice.

35           (5) During the session of the board, the assessor or any deputy whose testimony is  
36 needed shall be present, and may make any statement or introduce and examine witnesses on  
37 questions before the board.

38           (6) The county board of equalization may make and enforce any rule which is  
39 consistent with statute or commission rule, and necessary for the government of the board, the  
40 preservation of order, and the transaction of business.

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**Legislative Review Note**  
**as of 1-16-03 10:40 AM**

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

**Office of Legislative Research and General Counsel**

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**Fiscal Note****Bill Number HB0205****County Boards of Equalization Hearing Officers***04-Feb-03**1:10 PM*

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**State Impact**

Passage of this bill could increase local costs by approximately \$115,000.

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**Individual and Business Impact**

No fiscal impact.

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**Office of the Legislative Fiscal Analyst**