

**DISCLOSURE OF PROPERTY TAX
INFORMATION**

2007 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Howard A. Stephenson

House Sponsor: _____

LONG TITLE

General Description:

This bill amends the Revenue and Taxation title to address the confidentiality of certain property tax information.

Highlighted Provisions:

This bill:

- ▶ defines terms;
- ▶ exempts property assessed by a county assessor from certain property confidentiality provisions; and
- ▶ makes technical changes.

Monies Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-1-404, as last amended by Chapter 251, Laws of Utah 2005

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

Section 1. Section **59-1-404** is amended to read:



28 **59-1-404. Definitions -- Confidentiality of commercial information obtained from**
 29 **a property taxpayer or derived from the commercial information -- Rulemaking**
 30 **authority -- Exceptions -- Written explanation -- Signature requirements -- Retention of**
 31 **signed explanation by employer -- Penalty.**

32 (1) As used in this section:

33 (a) (i) "Commercial information" means:

34 (A) information of a commercial nature obtained from a property taxpayer regarding
 35 the property taxpayer's property; or

36 (B) information derived from the information described in this Subsection (1)(a)(i);
 37 ~~and~~].

38 (ii) (A) "Commercial information" does not include information regarding a property
 39 taxpayer's property if:

40 (I) the information is intended for public use; ~~and~~ or

41 (II) the property taxpayer's property is assessed by a county assessor in accordance with
 42 Chapter 2, Part 3, County Assessment.

43 (B) ~~in~~ In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking
 44 Act, for purposes of Subsection (1)(a)(ii)(A), the commission may by rule prescribe the
 45 circumstances under which information is intended for public use~~;~~].

46 (b) "Property taxpayer" means a person that:

47 (i) is a property owner; or

48 (ii) has in effect a contract with a property owner to:

49 (A) make filings on behalf of the property owner;

50 (B) process appeals on behalf of the property owner; or

51 (C) pay a tax under Chapter 2, Property Tax Act, on the property owner's property~~;~~
 52 ~~and~~].

53 (c) "Property taxpayer's property" means property with respect to which a property
 54 taxpayer:

55 (i) owns the property;

56 (ii) makes filings relating to the property;

57 (iii) processes appeals relating to the property; or

58 (iv) pays a tax under Chapter 2, Property Tax Act, on the property.

59 (2) ~~[Except as provided in Subsections (3) through (7), an]~~ An individual listed under
60 Subsection 59-1-403(1)(a) may not disclose commercial information:

61 (a) obtained in the course of performing any duty that the individual listed under
62 Subsection 59-1-403(1)(a) performs under Chapter 2, Property Tax Act; or

63 (b) relating to an action or proceeding:

64 (i) with respect to a tax imposed on property in accordance with Chapter 2, Property
65 Tax Act; and

66 (ii) that is filed in accordance with:

67 (A) this chapter;

68 (B) Chapter 2, Property Tax Act; or

69 (C) this chapter and Chapter 2, Property Tax Act.

70 (3) (a) Notwithstanding Subsection (2) and subject to Subsection (3)(b), an individual
71 listed under Subsection 59-1-403(1)(a) may disclose the following information:

72 (i) the assessed value of property;

73 (ii) the tax rate imposed on property;

74 (iii) a legal description of property;

75 (iv) the physical description or characteristics of property, including a street address or
76 parcel number for the property;

77 (v) the square footage or acreage of property;

78 (vi) the square footage of improvements on property;

79 (vii) the name of a property taxpayer;

80 (viii) the mailing address of a property taxpayer;

81 (ix) the amount of a property tax:

82 (A) assessed on property;

83 (B) due on property; or

84 (C) collected on property;

85 ~~[(D) abated on property; or]~~

86 ~~[(E) deferred on property;]~~

87 (x) the amount of the following relating to property taxes due on property:

88 (A) interest;

89 (B) costs; or

- 90 (C) other charges;
- 91 (xi) the tax status of property, including:
- 92 (A) an exemption;
- 93 (B) a property classification;
- 94 (C) a bankruptcy filing; or
- 95 (D) whether the property is the subject of an action or proceeding under this title; or
- 96 (xii) information relating to a tax sale of property[~~;~~~~or~~].
- 97 [~~(xiii) information relating to single-family residential property.~~]
- 98 (b) (i) Subject to Subsection (3)(b)(ii), a person may receive the information described
- 99 in Subsection (3)(a) in written format.
- 100 (ii) The following may charge a reasonable fee to cover the actual cost of providing the
- 101 information described in Subsection (3)(a) in written format:
- 102 (A) the commission;
- 103 (B) a county;
- 104 (C) a city; or
- 105 (D) a town.
- 106 (4) (a) Notwithstanding Subsection (2) and except as provided in Subsection (4)(c), an
- 107 individual listed under Subsection 59-1-403(1)(a) shall disclose commercial information:
- 108 (i) in accordance with judicial order;
- 109 (ii) on behalf of the commission in any action or proceeding:
- 110 (A) under this title;
- 111 (B) under another law under which a property taxpayer is required to disclose
- 112 commercial information; or
- 113 (C) to which the commission is a party;
- 114 (iii) on behalf of any party to any action or proceeding under this title if the commercial
- 115 information is directly involved in the action or proceeding; or
- 116 (iv) if the requirements of Subsection (4)(b) are met, that is:
- 117 (A) relevant to an action or proceeding:
- 118 (I) filed in accordance with this title; and
- 119 (II) involving property; or
- 120 (B) in preparation for an action or proceeding involving property.

121 (b) Commercial information shall be disclosed in accordance with Subsection
122 (4)(a)(iv):
123 (i) if the commercial information is obtained from:
124 (A) a real estate agent if the real estate agent is not a property taxpayer of the property
125 that is the subject of the action or proceeding;
126 (B) an appraiser if the appraiser is not a property taxpayer of the property that is the
127 subject of the action or proceeding;
128 (C) a property manager if the property manager is not a property taxpayer of the
129 property that is the subject of the action or proceeding; or
130 (D) a property taxpayer other than a property taxpayer of the property that is the subject
131 of the action or proceeding;
132 (ii) regardless of whether the commercial information is disclosed in more than one
133 action or proceeding; and
134 ~~[(iii) (A) if a county board of equalization conducts the action or proceeding, the~~
135 ~~county board of equalization takes action to provide that any commercial information disclosed~~
136 ~~during the action or proceeding may not be disclosed by any person conducting or participating~~
137 ~~in the action or proceeding except as specifically allowed by this section;]~~
138 ~~[(B)]~~ (iii) (A) if the commission conducts the action or proceeding, the commission
139 enters a protective order or, in accordance with Title 63, Chapter 46a, Utah Administrative
140 Rulemaking Act, makes rules specifying that any commercial information disclosed during the
141 action or proceeding may not be disclosed by any person conducting or participating in the
142 action or proceeding except as specifically allowed by this section; or
143 ~~[(C)]~~ (B) if a court of competent jurisdiction conducts the action or proceeding, the
144 court enters a protective order specifying that any commercial information disclosed during the
145 action or proceeding may not be disclosed by any person conducting or participating in the
146 action or proceeding except as specifically allowed by this section.
147 (c) Notwithstanding Subsection (4)(a), a court may require the production of, and may
148 admit in evidence, commercial information that is specifically pertinent to the action or
149 proceeding.
150 (5) Notwithstanding Subsection (2), this section does not prohibit:
151 (a) the following from receiving a copy of any commercial information relating to the

152 basis for assessing a tax that is charged to a property taxpayer:

153 (i) the property taxpayer;

154 (ii) a duly authorized representative of the property taxpayer;

155 (iii) a person that has in effect a contract with the property taxpayer to:

156 (A) make filings on behalf of the property taxpayer;

157 (B) process appeals on behalf of the property taxpayer; or

158 (C) pay a tax under Chapter 2, Property Tax Act, on the property taxpayer's property;

159 (iv) a property taxpayer that purchases property from another property taxpayer; or

160 (v) a person that the property taxpayer designates in writing as being authorized to
161 receive the commercial information;

162 (b) the publication of statistics as long as the statistics are classified to prevent the
163 identification of a particular property taxpayer's commercial information; or

164 (c) the inspection by the attorney general or other legal representative of the state or a
165 legal representative of a political subdivision of the state of the commercial information of a
166 property taxpayer:

167 (i) that brings action to set aside or review a tax or property valuation based on the
168 commercial information;

169 (ii) against which an action or proceeding is contemplated or has been instituted under
170 this title; or

171 (iii) against which the state or a political subdivision of the state has an unsatisfied
172 money judgment.

173 (6) Notwithstanding Subsection (2), in accordance with Title 63, Chapter 46a, Utah
174 Administrative Rulemaking Act, the commission may by rule establish standards authorizing
175 an individual listed under Subsection 59-1-403(1)(a) to disclose commercial information:

176 (a) (i) in a published decision; or

177 (ii) in carrying out official duties; and

178 (b) if that individual listed under Subsection 59-1-403(1)(a) consults with the property
179 taxpayer that provided the commercial information.

180 (7) Notwithstanding Subsection (2):

181 (a) an individual listed under Subsection 59-1-403(1)(a) may share commercial
182 information with the following:

183 (i) another individual listed in Subsection 59-1-403(1)(a)(i) or (ii); or
184 (ii) a representative, agent, clerk, or other officer or employee of a county as required
185 to fulfill an obligation created by Chapter 2, Property Tax Act;

186 (b) an individual listed under Subsection 59-1-403(1)(a) may perform the following to
187 fulfill an obligation created by Chapter 2, Property Tax Act:

188 (i) publish notice;
189 (ii) provide notice; or
190 (iii) file a lien; or

191 (c) the commission may by rule, made in accordance with Title 63, Chapter 46a, Utah
192 Administrative Rulemaking Act, share commercial information gathered from returns and other
193 written statements with the federal government, any other state, any of the political
194 subdivisions of another state, or any political subdivision of this state, if these political
195 subdivisions or the federal government grant substantially similar privileges to this state.

196 (8) (a) The commission shall:

197 (i) prepare a written explanation of this section; and
198 (ii) make the written explanation described in Subsection (8)(a)(i) available to the
199 public.

200 (b) An employer of a person described in Subsection 59-1-403(1)(a) shall:

201 (i) provide the written explanation described in Subsection (8)(a)(i) to each person
202 described in Subsection 59-1-403(1)(a) who is reasonably likely to receive commercial
203 information;

204 (ii) require each person who receives a written explanation in accordance with
205 Subsection (8)(b)(i) to:

206 (A) read the written explanation; and
207 (B) sign the written explanation; and
208 (iii) retain each written explanation that is signed in accordance with Subsection
209 (8)(b)(ii) for a time period:

210 (A) beginning on the day on which a person signs the written explanation in
211 accordance with Subsection (8)(b)(ii); and
212 (B) ending six years after the day on which the employment of the person described in
213 Subsection (8)(b)(iii)(A) by the employer terminates.

214 (c) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the
215 commission shall by rule define "employer."

216 (9) (a) Any individual listed under Subsection 59-1-403(1)(a) is guilty of a class A
217 misdemeanor if that person:

218 (i) intentionally discloses commercial information in violation of this section; and

219 (ii) knows that the disclosure described in Subsection (9)(a)(i) is prohibited by this
220 section.

221 (b) If the individual described in Subsection (9)(a) is an officer or employee of the state
222 or a county and is convicted of violating this section, the individual shall be dismissed from
223 office and be disqualified from holding public office in this state for a period of five years
224 thereafter.

Legislative Review Note
as of 1-31-07 9:05 AM

Office of Legislative Research and General Counsel

S.B. 203 - Disclosure of Property Tax Information

Fiscal Note

2007 General Session

State of Utah

State Impact

Enactment of this bill will not require additional appropriations.

Individual, Business and/or Local Impact

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for individuals, businesses, or local governments.
