

- 822 (A) an authorized officer of a taxing entity for a tax imposed by a taxing entity; or  
823 (B) an authorized officer of the state for a tax imposed by the state. =

**Section 10. Coordinating H.B. 54 with H.B. 186 -- Technical amendments.**  
**If this H.B. 54 and H.B. 186, Property Tax -- County Assessment and Collection**  
**Amendments, both pass, it is the intent of the Legislature that the Office of**  
**Legislative Research and General Counsel, in preparing the Utah Code database for**  
**publication, replace the references in Subsection 59-2-303.1(4)(c) to:**

- (1) "Section 59-2-906.1" with "Section 59-2-1602"; and**  
**(2) "Section 59-2-906.2" with "Section 59-2-1603".**

- 824 Section {~~10~~} 11 . Effective date.  
825 This bill takes effect on January 1, 2009.

Respectfully,

John Dougall  
Committee Chair

Voting: 12-0-2

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**(i) described in Subsection (1)(c); and**  
**(ii) of the commission.**

351           (3) (a) In addition to the requirements in Subsection (2) , the county assessor shall  
352 complete a detailed review of property characteristics for each property at least once every  
353 five

354           (b) The county assessor shall maintain on the county's computer system, a record of  
the  
355 last ~~{ appraisal }~~ **property review** date for each parcel of real property located  
within the county assessor's county.

356           ~~{(a)}~~ (4) (a) The commission shall take corrective action if the commission  
determines  
357 that:

358           ~~{(i)}~~ ~~{(a)}~~ **(i)** a county assessor has not satisfactorily followed the current  
mass appraisal  
359 standards, as provided by law;

360           ~~{(ii)}~~ ~~{(b)}~~ **(ii)** the sales-assessment ratio, coefficients of dispersion, or other  
statistical  
361 measures of appraisal performance related to the studies required by Section 59-2-704 are  
not

362 within the standards provided by law; or

363           ~~{(iii)}~~ ~~{(c)}~~ **(iii)** the county assessor has failed to comply with the  
requirements of ~~[Subsection~~

364 ~~{(d)}~~ this section. =

**(b) If a county assessor fails to comply with the requirements of this section for  
one year, the commission shall assist the county assessor in fulfilling the requirements  
of Subsections (2) and (3).**

**(c) If a county assessor fails to comply with the requirements of this section for  
two consecutive years, the county will lose the county's allocation of the revenue  
generated statewide from the imposition of the multicounty assessing and collecting  
levy authorized in Sections 59-2-906.1 and 59-2-906.2,**

4. Page 27, Lines 822 through 825:

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- 332 (1) For purposes of this section:
- 333 (a) " {Appraisal} Property review date" means the date a county assessor  
334 completes a detailed review of  
335 the property characteristics of a parcel of real property in accordance with Subsection  
336 (3)(a).
- 337 (b) "Corrective action" includes:
- 338 (i) factoring pursuant to Section 59-2-704;
- 339 (ii) notifying the state auditor that the county failed to comply with the requirements  
340 of  
341 this section; or
- 342 (iii) filing a petition for a court order requiring a county to take action.
- 343 (c) "Mass appraisal system" means a computer assisted mass appraisal system that :
- 344 (i) a  
345 county assessor uses to value real property {-} ; and  
346 (ii) includes at least the following system features:  
347 (A) has the ability to update all parcels of real property located within the  
348 county each year;  
349 (B) can be programed with specialized criteria;  
350 (C) provides uniform and equal treatment of parcels of real property  
351 throughout the county; and  
352 (D) annually updates all parcels of real property within the county.
- 353 [~~(1) Beginning January 1, 1994, each~~] (2) (a) The county assessor shall annually  
354 update property values of property as provided in Section 59-2-301 based on a systematic  
355 review of current market data. [~~In addition;~~]
- 356 (b) The county assessor of a county of the first, second, or third class shall conduct  
357 the  
358 annual update described in Subsection (2)(a) by using a mass appraisal system on or  
359 before the  
360 following:
- 361 (i) for a county of the first class, January 1, 2009;
- 362 (ii) for a county of the second class, January 1, 2010; and
- 363 (iii) for a county of the third class, January 1, 2011.
- 364 (c) The county assessor and the commission shall jointly certify that the  
365 county's mass appraisal system meets the requirements:

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# House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL  
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February 1, 2008

Mr. Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 54**, PROPERTY TAX ASSESSMENT REVISIONS, by Representative W. Harper, with the following amendments:

1. *Page 1, Lines 16 through 25:*

- 16       ▶ requires a county assessor of a first, second, or third class county to use a  
          computer
- 17   assisted mass appraisal system to conduct its annual update of property values;
- 18       ▶ requires a county assessor to maintain a record of the last  
          ~~{-appraisal-}~~ property review date for each
- 19   parcel of real property located within the county assessor's county on the county's
- 20   computer system;
- 21       ▶ requires a county assessor to prepare a five-year plan to comply with the  
          statutory
- 22   appraisal requirements;
- 23       ▶ requires a county assessor to include the last ~~{-appraisal-}~~ property  
          review date for a parcel of property
- 24   on the property owner's tax notice; and
- 25       ▶ makes technical changes.

2. *Page 2, Lines 28 through 30:*

28   Other Special Clauses:

**This bill coordinates with H.B. 186, Property Tax -- Assessment and Collection  
Amendments, by changing technical cross references.**

29       This bill takes effect on January 1, 2009.

30   Utah Code Sections Affected:

3. *Page 11, Line 332 through Page 12, Line 364:*

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