

# H.B. 54

## PROPERTY TAX ASSESSMENT REVISIONS

Representative **Wayne A. Harper** proposes 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:*

- 332       (1) For purposes of this section:  
333       (a) "~~{-Appraisal-}~~ Property review date" means the date a county assessor completes a detailed  
          review of  
334 the property characteristics of a parcel of real property in accordance with Subsection (3)(a).  
335       (b) "Corrective action" includes:  
336       (i) factoring pursuant to Section 59-2-704;  
337       (ii) notifying the state auditor that the county failed to comply with the requirements of  
338 this section; or  
339       (iii) filing a petition for a court order requiring a county to take action.  
340       (c) "Mass appraisal system" means a computer assisted mass appraisal system that :

341 (i) a  
 county assessor uses to value real property ~~{-}~~ ; and  
(ii) includes at least the following system features:  
(A) has the ability to update all parcels of real property located within the county each year;  
(B) can be programed with specialized criteria;  
(C) provides uniform and equal treatment of parcels of real property throughout the county; and  
(D) annually updates all parcels of real property within the county.

342 ~~[(1) Beginning January 1, 1994, each]~~ (2) (a) The county assessor shall annually  
 343 update property values of property as provided in Section 59-2-301 based on a systematic  
 344 review of current market data. ~~[In addition,]~~

345 (b) The county assessor of a county of the first, second, or third class shall conduct the  
 346 annual update described in Subsection (2)(a) by using a mass appraisal system on or before the  
 347 following:

348 (i) for a county of the first class, January 1, 2009;  
 349 (ii) for a county of the second class, January 1, 2010; and  
 350 (iii) for a county of the third class, January 1, 2011.

(c) The county assessor and the commission shall jointly certify that the county's mass appraisal  
system meets the requirements:

(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 five  
 353 years.

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

360 ~~[(b)]~~ ~~{-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 ~~[(c)]~~ ~~{-c-}~~ (iii) the county assessor has failed to comply with the requirements of ~~[Subsection~~  
 364 ~~(1)]~~ 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:

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.