



28 **Monies Appropriated in this Bill:**

29 None

30 **Other Special Clauses:**

31 This bill has retrospective operation for a taxable year beginning on or after January 1,  
32 2009.

33 **Utah Code Sections Affected:**

34 AMENDS:

35 **59-2-307**, as last amended by Laws of Utah 2008, Chapters 61 and 382



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

38 Section 1. Section **59-2-307** is amended to read:

39 **59-2-307. Refusal by taxpayer to file signed statement -- Penalty -- Assessor to**  
40 **estimate value -- Reporting information to other counties.**

41 (1) (a) Each person who fails to file the signed statement required by Section 59-2-306,  
42 fails to file the signed statement with respect to name and place of residence, or fails to appear  
43 and testify when requested by the assessor, shall pay a penalty equal to 10% of the estimated  
44 tax due, but not less than \$100 for each failure to file a signed and completed statement.

45 (b) Each penalty under Subsection (1)(a) shall be collected in the manner provided by  
46 Sections 59-2-1302 and 59-2-1303, except as otherwise provided for in this section, or by a  
47 judicial proceeding brought in the name of the assessor.

48 (c) All money recovered by any assessor under this section shall be paid into the county  
49 treasury.

50 (2) (a) The penalty imposed by Subsection (1)(a) may not be waived or reduced by the  
51 assessor, county, county Board of Equalization, or commission except pursuant to a procedure  
52 for the review and approval of reductions and waivers adopted by county ordinance, or by  
53 administrative rule adopted in accordance with Title 63G, Chapter 3, Utah Administrative  
54 Rulemaking Act.

55 (b) ~~[The]~~ (i) Except as provided in Subsection (2)(b)(ii), a penalty under Subsection  
56 (1)(a) [for failure to appear and testify when requested by the assessor] may be imposed on or  
57 after May 16 of the year the statement described in Section 59-2-306 is requested by the county  
58 assessor.

59           (ii) A penalty under Subsection (1)(a) may not be imposed until 30 days after the  
 60 postmark date of mailing of a subsequent notice[-] if the signed statement described in Section  
 61 59-2-306 is requested:

62           (A) on or after March 16; or

63           (B) by a county assessor of a county of the first class.

64           (3) (a) If an owner neglects or refuses to file a signed statement requested by an  
 65 assessor [~~of a county of the first class~~] as required under Section 59-2-306[-];

66           (i) the assessor shall:

67           (A) make a record of the failure to file; and

68           (B) make an estimate of the value of the property of the owner based on known facts  
 69 and circumstances; and

70           (ii) the assessor of a county of the first class:

71           [(†)] (A) shall make[-:(A)] a subsequent request by mail for the signed statement,  
 72 informing the owner of the consequences of not filing a signed statement; and

73           ~~[(B) a record of the failure to file and an estimate of the value of the property of the~~  
 74 ~~owner based on known facts and circumstances; and]~~

75           [(†)] (B) may impose a fee for the actual and necessary expenses of the mailing under  
 76 Subsection (3)(a)[(†)] (ii)(A).

77           (b) The value fixed by the assessor in accordance with Subsection (3)(a)(i) may not be  
 78 reduced by the county board of equalization or by the commission.

79           (4) If the signed statement discloses property in any other county, the assessor shall file  
 80 the signed statement and send a copy to the assessor of each county in which the property is  
 81 located.

82           Section 2. **Retrospective operation.**

83           This bill has retrospective operation for a taxable year beginning on or after January 1,  
 84 2009.

**Legislative Review Note**

**as of 8-27-08 12:44 PM**

**Office of Legislative Research and General Counsel**

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**H.B. 28 - Personal Property Tax Amendments**

**Fiscal Note**

2009 General Session

State of Utah

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**State Impact**

Enactment of this bill will not require additional appropriations.

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**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.

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