

PROPERTY TAX NOTICES AMENDMENTS

2010 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Gage Froerer

Senate Sponsor: _____

LONG TITLE

General Description:

This bill makes changes to property tax notices.

Highlighted Provisions:

This bill:

- ▶ requires certain property tax notices to show certain information; and
- ▶ makes technical changes.

Monies Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-2-919.1, as last amended by Laws of Utah 2009, Chapter 204

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

Section 1. Section **59-2-919.1** is amended to read:

59-2-919.1. Notice of property valuation and tax changes.

(1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or before July 22 of each year, shall notify, by mail, each owner of real estate as defined in Section 59-2-102 who is listed on the assessment roll.



- 28 (2) The notice described in Subsection (1) shall:
- 29 (a) be sent to all owners of real property by mail not less than 10 days before the day on
- 30 which:
- 31 (i) the county board of equalization meets; and
- 32 (ii) the taxing entity holds a public hearing on the proposed increase in the certified tax
- 33 rate;
- 34 (b) be printed on a form that is:
- 35 (i) approved by the commission; and
- 36 (ii) uniform in content in all counties in the state; and
- 37 (c) contain for each property:
- 38 (i) the assessor's determination of the value of the property;
- 39 (ii) the date the county board of equalization will meet to hear complaints on the
- 40 valuation;
- 41 (iii) itemized tax information for all applicable taxing entities~~[, including a separate~~
- 42 ~~statement for the minimum school levy under Section 53A-17a-135]~~;
- 43 (A) stating:
- 44 [~~(A)~~] (I) the dollar amount [~~the taxpayer would have paid based on last year's rate; and~~
- 45 of tax liability for the property in the prior year;
- 46 [~~(B)~~] (II) the dollar amount of the taxpayer's liability under the [~~current~~] entity's
- 47 certified tax rate and proposed tax rate; and
- 48 (III) the difference between the dollar amount of the taxpayer's liability under the
- 49 entity's certified tax rate and proposed tax rate, placed in close proximity to the information
- 50 described in Subsection (2)(c)(v); and
- 51 (B) including a separate itemization for the minimum school levy under Section
- 52 53A-17a-135;
- 53 (iv) the total tax impact on the property;
- 54 (v) the time and place of the required public hearing for each entity;
- 55 (vi) property tax information pertaining to:
- 56 (A) taxpayer relief;
- 57 (B) options for payment of taxes; and
- 58 (C) collection procedures;

- 59 (vii) information specifically authorized to be included on the notice under Title 59,
60 Chapter 2, Property Tax Act;
61 (viii) the last property review date of the property as described in Subsection
62 59-2-303.1(1)(c); and
63 (ix) other property tax information approved by the commission.

Legislative Review Note
as of **2-5-10 3:51 PM**

Office of Legislative Research and General Counsel

H.B. 317 - Property Tax Notices Amendments

Fiscal Note

2010 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.
