

2nd Sub. H.B. 259 PROPERTY TAX AMENDMENTS

Representative **Wayne A. Harper** proposes the following amendments:

1. *Page 2, Lines 43 through 44:*

- 43 59-2-1603, as last amended by Laws of Utah 2009, Chapter 271
= **59-2-1606, as enacted by Laws of Utah 2009, Chapter 271**
44 78B-5-503, as renumbered and amended by Laws of Utah 2008, Chapter 3

2. *Page 23, Lines 681 through 682:*

681 distribution the following calendar year.

= **Section 10. Section 59-2-1606 is amended to read:**

59-2-1606. CAMA system funding for counties -- Disbursements to the Multicounty Appraisal Trust -- Use of funds.

(1) As used in this section:

(a) "CAMA" means computer assisted mass appraisal.

(b) "CAMA fee rate" means:

(i) \$1.50 for the calendar year that begins on January 1, 2009; and

(ii) for a calendar year beginning on or after January 1, 2010, the \$1.50 described in Subsection (1)(b)(i) may be increased each year up to 2% at the discretion of the Multicounty Appraisal Trust.

(c) (i) "County parcel count" means the total number of residential parcels, commercial parcels, and other parcels within a county.

(ii) "County parcel count" does not include a county's parcel factor as described in Subsection 59-2-1603(3) ~~{(d)}~~ **(c)** .

(d) "Factored parcel count" means the product of:

(i) a county's parcel count; and

(ii) the county's class factor described in Subsection 59-2-1603(3) ~~{(e)}~~ **(d)** .

(e) "Multicounty Appraisal Trust" means the Multicounty Appraisal Trust created by interlocal agreement by all 29 counties in the state.

(2) For a calendar year beginning on or after January 1, 2009, before determining the amount of each county's multicounty assessing and collecting allocation in accordance with Subsection 59-2-1603(3), the state auditor shall disburse to the Multicounty Appraisal Trust an amount of revenue equal to the product of:

(a) the sum of the factored parcel counts for all second through sixth class counties; and

(b) the CAMA fee rate.

(3) (a) The funds described in Subsection (2) shall be used to provide funding for a statewide CAMA system that will promote:

- (i) the accurate valuation of property;
 - (ii) the establishment and maintenance of uniform assessment levels among counties within the state;
- and
- (iii) efficient administration of the property tax system, including the costs of assessment, collection, and distribution of property taxes.

(b) The Multicounty Appraisal Trust shall determine which projects shall be funded and oversee the administration of a statewide CAMA system.

682 Section ~~{10}~~ 11 . Section **78B-5-503** is amended to read: