

**MULTICOUNTY APPRAISAL TRUST AMENDMENTS**

2011 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Gage Froerer**

Senate Sponsor: Dennis E. Stowell

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**LONG TITLE**

**General Description:**

This bill makes changes to property tax assessment requirements.

**Highlighted Provisions:**

This bill:

► requires county assessors, after certain dates, to use the mass appraisal system selected by the Multicounty Appraisal Trust in conducting property tax assessments.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**59-2-303.1**, as last amended by Laws of Utah 2010, Chapter 131

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

Section 1. Section **59-2-303.1** is amended to read:

**59-2-303.1. Mandatory cyclical appraisals.**

(1) For purposes of this section:

(a) "Corrective action" includes:

(i) factoring pursuant to Section 59-2-704;



28 (ii) notifying the state auditor that the county failed to comply with the requirements of  
29 this section; or

30 (iii) filing a petition for a court order requiring a county to take action.

31 (b) "Mass appraisal system" means a computer assisted mass appraisal system that:

32 (i) a county assessor uses to value real property; and

33 (ii) includes at least the following system features:

34 (A) has the ability to update all parcels of real property located within the county each  
35 year;

36 (B) can be programmed with specialized criteria;

37 (C) provides uniform and equal treatment of parcels within the same class of real  
38 property throughout the county; and

39 (D) annually updates all parcels of residential real property within the county using  
40 accepted valuation methodologies as determined by rule.

41 (c) "Property review date" means the date a county assessor completes a detailed  
42 review of the property characteristics of a parcel of real property in accordance with Subsection  
43 (3)(a).

44 (2) (a) The county assessor shall annually update property values of property as  
45 provided in Section 59-2-301 based on a systematic review of current market data.

46 (b) The county assessor shall conduct the annual update described in Subsection (2)(a)  
47 by using a mass appraisal system selected by the Multicounty Appraisal Trust on or before the  
48 following:

49 (i) for a county of the first class, January 1, 2009;

50 (ii) for a county of the second class, January 1, 2011;

51 (iii) for a county of the third class, January 1, 2014; and

52 (iv) for a county of the fourth, fifth, or sixth class, January 1, 2015.

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

55 (i) described in Subsection (1)(b); and

56 (ii) of the commission.

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

59 years.

60 (b) The county assessor shall maintain on the county's computer system, a record of the  
61 last property review date for each parcel of real property located within the county assessor's  
62 county.

63 (4) (a) The commission shall take corrective action if the commission determines that:

64 (i) a county assessor has not satisfactorily followed the current mass appraisal  
65 standards, as provided by law;

66 (ii) the sales-assessment ratio, coefficients of dispersion, or other statistical measures  
67 of appraisal performance related to the studies required by Section 59-2-704 are not within the  
68 standards provided by law; or

69 (iii) the county assessor has failed to comply with the requirements of this section.

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

73 (c) If a county assessor fails to comply with the requirements of this section for two  
74 consecutive years, the county will lose the county's allocation of the revenue generated  
75 statewide from the imposition of the multicounty assessing and collecting levy authorized in  
76 ~~[Sections]~~ Section 59-2-1602 ~~[and 59-2-1603]~~.

77 (d) If a county loses its allocation of the revenue generated statewide from the  
78 imposition of the multicounty assessing and collecting levy described in Subsection (4)(c), the  
79 revenue the county would have received shall be distributed to the Multicounty Appraisal Trust  
80 created by interlocal agreement by all counties in the state.

81 (5) (a) On or before July 1, 2008, the county assessor shall prepare a five-year plan to  
82 comply with the requirements of Subsections (2) and (3).

83 (b) The plan shall be available in the county assessor's office for review by the public  
84 upon request.

85 (c) The plan shall be annually reviewed and revised as necessary.

86 (6) (a) A county assessor shall create, maintain, and regularly update a database  
87 containing the following information that the county assessor may use to enhance the county's  
88 ability to accurately appraise and assess property on an annual basis:

89 (i) fee and other appraisals;

- 90 (ii) property characteristics and features;
- 91 (iii) property surveys;
- 92 (iv) sales data; and
- 93 (v) any other data or information on sales, studies, transfers, changes to property, or
- 94 property characteristics.

95 (b) A county assessor shall submit a report to the commission on or before September  
96 1 stating the progress of the county assessor to meet the requirements of Subsection (6)(a).

97 (c) The commission shall report to the Revenue and Taxation Interim Committee on or  
98 before the October interim meeting concerning the information received from the county  
99 assessors pursuant to Subsection (6)(b).

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**Legislative Review Note**  
**as of 2-3-11 6:04 PM**

**Office of Legislative Research and General Counsel**

# FISCAL NOTE

H.B. 323

SHORT TITLE: Multicounty Appraisal Trust Amendments

SPONSOR: Froerer, G.

2011 GENERAL SESSION, STATE OF UTAH

STATE GOVERNMENT (UCA 36-12-13(2)(b))

Enactment of this bill likely will not materially impact the state budget.

LOCAL GOVERNMENTS (UCA 36-12-13(2)(c))

Enactment of this bill likely will not result in direct, measurable costs for local governments.

DIRECT EXPENDITURES BY UTAH RESIDENTS AND BUSINESSES (UCA 36-12-13(2)(d))

Enactment of this bill likely will not result in direct, measurable expenditures by Utah residents or businesses.