

PROPERTY TAX - APPRAISER AMENDMENTS

2012 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jack R. Draxler

Senate Sponsor: Kevin T. Van Tassell

LONG TITLE

General Description:

This bill amends the Property Tax Act to address requirements for a person who performs an appraisal of property.

Highlighted Provisions:

This bill:

- ▶ repeals a 36-month time limit for an uncertified or unlicensed appraiser trainee to perform an appraisal under the direction of a holder of an appraiser's certificate or license issued by the Division of Real Estate under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-2-701, as last amended by Laws of Utah 2011, Chapter 289

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

Section 1. Section **59-2-701** is amended to read:

59-2-701. Appraisal by certified or licensed appraisers -- Appraiser trainees -- Certification of elected county assessors -- Commission may prescribe additional

30 requirements for appraisers -- Rulemaking authority -- County assessor to ensure
31 compliance.

32 (1) ~~Any~~ (a) Except as provided in Subsection (1)(b), a person performing an
33 appraisal for purposes of establishing fair market value of real estate or real property for the
34 assessment roll shall be the holder of an appraiser's certificate or license issued by the Division
35 of Real Estate under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification
36 Act~~[-except].~~

37 (b) Notwithstanding Section 61-2g-301, an uncertified or unlicensed appraiser
38 ~~[trainees] trainee who is registered under Section 61-2g-302 may[-for up to 36 months after the~~
39 ~~date of hire or appointment as an appraiser trainee,]~~ appraise property under the direction of a
40 holder of an appraiser's certificate or license issued by the ~~[division]~~ Division of Real Estate
41 under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act.

42 (2) The limitations on appraisal authority under Subsections 61-2g-311(1) and (2) and
43 Section 61-2g-312 do not apply to a person performing an appraisal for purposes of
44 establishing fair market value for the assessment roll.

45 (3) The commission may prescribe additional requirements for any person performing
46 an appraisal for purposes of establishing fair market value for the assessment roll.

47 (4) ~~[The]~~ In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking
48 Act, the commission may[-by rule,] make rules to establish qualifications for personal property
49 appraisers exempt from licensure under Title 61, Chapter 2g, Real Estate Appraiser Licensing
50 and Certification Act.

51 (5) ~~[It is the duty of]~~ In accordance with Section 17-17-1, a county assessor[-as
52 ~~established in Section 17-17-1, to]~~ shall ensure that the assessor's office is in compliance with
53 this section and any additional rules or requirements for property appraisers established by the
54 commission.