

**PROPERTY TAX RATE CERTIFICATION DATE**

2013 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Merrill F. Nelson**

Senate Sponsor: Peter C. Knudson

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**LONG TITLE**

**General Description:**

This bill makes changes to the process for setting property tax rates.

**Highlighted Provisions:**

This bill:

- ▶ addresses a deadline for setting a property tax rate and related reporting requirements; and
- ▶ makes technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill has retrospective operation to January 1, 2013.

**Utah Code Sections Affected:**

AMENDS:

**59-2-912**, as last amended by Laws of Utah 2007, Chapter 329

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

Section 1. Section **59-2-912** is amended to read:

**59-2-912. Time for adoption of levy -- Certification to county auditor.**

(1) ~~[The]~~ Except as provided in Subsection (2), the governing body of each taxing entity shall ~~[-(a)]~~ before June 22 of each year~~[-]~~;



28           (a) adopt a proposed tax rate, or, if the tax rate is not more than the certified tax rate, a  
29 final tax rate for the taxing entity; and

30           (b) report the rate and levy, and submit the statement required under Section 59-2-913  
31 and any other information prescribed by rules of the commission for the preparation, review,  
32 and certification of the tax rate, to the county auditor of the county in which the taxing entity is  
33 located.

34           (2) If the governing body of a taxing entity does not receive the taxing entity's certified  
35 tax rate at least seven days prior to the date described in Subsection (1), the governing body of  
36 the taxing entity shall, no later than 14 days after receiving the certified tax rate from the  
37 commission:

38           (a) adopt a proposed tax rate, or, if the tax rate is not more than the certified tax rate, a  
39 final tax rate for the taxing entity; and

40           (b) comply with the requirements of Subsection (1)(b).

41           ~~(2)~~ (3) (a) If the governing body of ~~any~~ a taxing entity fails to comply with  
42 Subsection (1) or (2), the auditor of the county in which the taxing entity is located shall notify  
43 the taxing entity by certified mail of the deficiency and forward all available documentation to  
44 the commission.

45           (b) Upon receipt of the notice and documentation from the county auditor under  
46 Subsection ~~(2)~~ (3)(a), the commission shall hold a hearing on the matter and certify an  
47 appropriate tax rate.

48           Section 2. **Retrospective operation.**

49           This bill has retrospective operation to January 1, 2013.

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**Legislative Review Note**  
as of 1-22-13 10:37 AM

**Office of Legislative Research and General Counsel**