

UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL P.O. BOX 145115 • SALT LAKE CITY, UTAH 84114-5115 • (801) 538-1035

February 20, 2015

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on S.B. 193, LOCAL GOVERNMENT AMENDMENTS, by Senator D. Henderson, with the following amendments:

- 1. Page 6, Lines 153 through 157:
 - that is included on the property tax notice in accordance with Section 59-2-1317; and
 - 154 (iii) state that { the property owner may pay the assessment separate from the other taxes,
 - 155 <u>fees, charges, interest, or penalties included on the property tax notice in accordance</u>
 with
 - 156 Section 59-2-1317 and how the property owner may make that payment } if less than the full amount of the property tax and assessments included on the property tax notice are paid, the payment will be applied proportionately to the balances due for property taxes and assessments and other permitted charges described in this section .
 - 157 (2) Before a governing body may adopt a resolution or ordinance levying an
- 2. Page 15, Lines 432 through 437:
 - 432 <u>59-2-1317; and</u>
 - 433 (iii) state that {the property owner may pay the unpaid fee, administrative cost, or

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- 434 <u>interest separate from the other taxes, fees, charges, interest, or penalties included on the</u>
- 435 property tax notice in accordance with Section 59-2-1317 and how the property owner may
- 436 <u>make that payment</u>} <u>if less than the full amount of the property tax and local district fees</u>
 <u>included on the property tax notice are paid, the payment will be applied proportionately to the balances due for property taxes and local district fees, which shall include all fees and other permitted charges described in this section .</u>

 $\left[\frac{(2)}{(2)}\right]$ (3) A lien under Subsection (1) is not valid if certification under Subsection (1) is

Respectfully,

Deidre M. Henderson Committee Chair

Voting: 5-0-2

437

3 SB0193.SC1.wpd lelder/LGE VA/JTW 2/20/15 9:14 am



