

1 **PROPERTY TAX ASSESSMENT AMOUNT AMENDMENTS**

2 2016 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: Howard A. Stephenson**

5 House Sponsor: Daniel McCay

6

7 **LONG TITLE**

8 **General Description:**

9 This bill modifies the Property Tax Act to address assessments.

10 **Highlighted Provisions:**

11 This bill:

- 12 ▶ addresses the burden of proof in appeals of property tax assessments.

13 **Money Appropriated in this Bill:**

14 None

15 **Other Special Clauses:**

16 This bill provides retrospective operation.

17 **Utah Code Sections Affected:**

18 ENACTS:

19 **59-2-109**, Utah Code Annotated 1953

20

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

22 Section 1. Section **59-2-109** is enacted to read:

23 **59-2-109. Burden of proof.**

24 (1) As used in this section, "assessing authority" means:

25 (a) the commission for property assessed under Part 2, Assessment of Property; and

26 (b) a county assessor for property assessed under Part 3, County Assessment.

27 (2) Notwithstanding Section 59-1-604, in an action appealing the value of property



28 assessed by an assessing authority, the assessing authority has the burden of proof before a
29 board of equalization, the commission, or a court of competent jurisdiction, if the assessing
30 authority presents evidence or otherwise asserts that the fair market value of the assessed
31 property is greater than the value originally assessed by the assessing authority for that calendar
32 year.

33 Section 2. **Retrospective operation.**

34 This bill has retrospective operation to January 1, 2016.

Legislative Review Note
Office of Legislative Research and General Counsel