

POLITICAL SUBDIVISION LIEN AUTHORITY

2018 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: R. Curt Webb

Senate Sponsor: _____

LONG TITLE

General Description:

This bill addresses provisions related to political subdivision lien authority.

Highlighted Provisions:

This bill:

- ▶ defines terms;
- ▶ clarifies certain existing grants of political subdivision lien authority to ensure that each grant provides an identifiable effective date, notice mechanism, and enforcement mechanism;
- ▶ imposes limits on political subdivision liens;
- ▶ provides that certain political subdivision liens are invalid against a subsequent bona fide purchaser if the lien is not recorded before the purchase;
- ▶ prohibits a county treasurer from including an item on the property tax notice unless the item's inclusion is expressly authorized in statute;
- ▶ amends the items that a county treasurer is required to include on a property tax notice;
- ▶ addresses the priority status of a political subdivision lien listed on the property tax notice;
- ▶ allows a tax sale for delinquencies of any item that is statutorily authorized to be included on the property tax notice; and
- ▶ makes technical and conforming changes.



28 **Money Appropriated in this Bill:**

29 None

30 **Other Special Clauses:**

31 None

32 **Utah Code Sections Affected:**

33 AMENDS:

- 34 **10-7-30**, Utah Code Annotated 1953
- 35 **10-8-17**, as last amended by Laws of Utah 2010, Chapter 378
- 36 **10-8-19**, Utah Code Annotated 1953
- 37 **10-11-4**, as last amended by Laws of Utah 2017, Chapter 460
- 38 **11-42-501**, as last amended by Laws of Utah 2015, Chapter 349
- 39 **11-42a-201**, as enacted by Laws of Utah 2017, Chapter 470
- 40 **11-42a-301**, as enacted by Laws of Utah 2017, Chapter 470
- 41 **17B-1-902**, as last amended by Laws of Utah 2017, Chapter 460
- 42 **17B-2a-506**, as last amended by Laws of Utah 2015, Chapter 349
- 43 **17B-2a-1007**, as last amended by Laws of Utah 2015, Chapter 258
- 44 **59-2-1317**, as last amended by Laws of Utah 2016, Chapter 353
- 45 **59-2-1332.5**, as last amended by Laws of Utah 2016, Chapter 368
- 46 **59-2-1343**, as last amended by Laws of Utah 1995, Chapter 181

47 ENACTS:

- 48 **11-58-101**, Utah Code Annotated 1953
- 49 **11-58-102**, Utah Code Annotated 1953
- 50 **11-58-103**, Utah Code Annotated 1953



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

53 Section 1. Section **10-7-30** is amended to read:

54 **10-7-30. Failure to pay for repairs -- Lien on company's property.**

55 (1) In the event of the refusal of any [~~such~~] company to pave, repave, or repair as
56 required [~~herein~~] in this section when so directed, upon the paving or repaving of any street
57 upon which [~~its~~] the company's track is laid, the municipality [~~shall have power to~~] may:

58 (a) pave, repave, or repair the [~~same,~~] street; and

59 (b) collect the cost and expense of [~~such~~] the paving, repaving, or repairing [~~may be~~
60 ~~collected~~] by levy and sale of any property of [~~such~~] the company in the same manner as
61 special taxes are [~~now or may be~~] collected. [~~Special~~]

62 (2) The municipality may levy special taxes, for the purpose [~~of paying the cost of any~~
63 ~~such paving or repaving, macadamizing~~] described in Subsection (1)(b) or repairing of [~~any~~
64 ~~such~~] the railway [~~may be levied~~], upon:

65 (a) all as one property:

66 (i) the track, including the ties, iron, roadbed, right of way, sidetracks, and
67 appurtenances[-]; and

68 (ii) buildings and real estate belonging to [~~any such~~] the company and used for the
69 purpose of [~~such~~] the railway business [~~all as one property~~]; or [~~upon such~~]

70 (b) the parts of [~~such~~] the track, appurtenances, and property as may be within the
71 district paved, repaved, macadamized, or repaired[-, and shall be a lien upon the property levied
72 upon from the time of the levy until satisfied. No].

73 (3) (a) The municipality may record the levied special taxes described in Subsection (2)
74 as a political subdivision lien, as that term is defined in Section 11-58-102, upon the levied
75 property, in accordance with Title 11, Chapter 58, Political Subdivision Lien Authority.

76 (b) Any mortgage, conveyance, pledge, transfer, or encumbrance of [~~any such~~] the
77 property or of any rolling stock or personal property of [~~any such~~] the company[-, created or
78 suffered by it after the time when any street or part thereof upon which any railway shall have
79 been laid shall have been ordered paved, repaved, macadamized or repaired shall be made or
80 suffered except] that the company creates or suffers is subject to the lien [~~of such special taxes,~~
81 ~~if such levy is in contemplation~~].

82 Section 2. Section **10-8-17** is amended to read:

83 **10-8-17. City may act as distributing agent -- Collection of operating costs from**
84 **users.**

85 (1) When the governing body of a city is acting as distributing agent of water, not the
86 property of the corporation, outside of or within its corporate limits, the governing body may
87 annually [~~prior to~~], before the commencement of the irrigation season, determine and fix the
88 sum [~~deemed~~] considered necessary to meet the expense of the current year for the purpose of:

89 (a) controlling, regulating, and distributing [~~such~~] the water; and

90 (b) constructing and keeping in repair the necessary means for diverting, conveying,
91 and distributing the ~~[same, and they]~~ water.

92 (2) (a) The governing body may collect [such] the sum described in Subsection (1)
93 from the persons entitled to the use of [such] the water, pro rata according to acreage, whether
94 the acreage is situate within or without the corporate boundary of the city[; ~~provided, that the~~
95 funds so derived may not be appropriated or used].

96 (b) The governing body may not appropriate or use the derived funds for any other
97 purpose[~~, and in~~] than the purposes described in Subsection (1).

98 (c) In the event that the governing body collects a greater sum [is collected] in any one
99 year than is necessary [for said purpose, the excess thereof shall be carried] under Subsection
100 (1), the governing body shall carry the excess to the account of the year next following and
101 [applied to the purpose for which it was collected. Such sum shall be fixed and collected as
102 provided by ordinance, and until collected the same shall be] apply the excess to the purposes
103 described in Subsection (1).

104 (d) The governing body shall enact an ordinance fixing and providing for the collection
105 of the sum described in Subsection (1).

106 (3) (a) Until the governing body collects the sum described in Subsection (1), the sum
107 is a political subdivision lien, as that term is defined in Section [11-58-102](#), on [such] the
108 subject water rights and the land irrigated [thereby] by the water, in accordance with Title 11,
109 Chapter 58, Political Subdivision Lien Authority.

110 (b) If the lien amount is not paid in full by September 15 of a given year:

111 (i) the governing body shall certify any unpaid amount to the treasurer of the county in
112 which the lien property is located; and

113 (ii) the county treasurer shall include the certified amount on the property tax notice
114 required by Section [59-2-1317](#) for that year.

115 Section 3. Section **10-8-19** is amended to read:

116 **10-8-19. Water supply -- Special tax for increasing supply when city acting as**
117 **distributing agent.**

118 (1) Whenever a city is acting as distributing agent of water, not the property of the
119 corporation, outside of or within the corporate limits of such city, upon written petition of the
120 owners of [such] the water, [it] the city may increase the supply of water [owned by such

121 ~~persons] that the petitioners own by any means provided in Section 10-8-18[, and for that~~
 122 ~~purpose].~~

123 (2) (a) To increase the supply of water under Subsection (1), the city may levy and
 124 collect from the owners of [such] the water a tax not exceeding [such] the sum per acre of land
 125 owned [by such persons as may have been] as agreed upon and designated in [said] the
 126 petition[; said tax when so collected to be appropriated exclusively to said purposes, except
 127 such part thereof].

128 (b) The city shall appropriate the tax collected under Subsection (2)(a) exclusively to
 129 increase the supply of water under Subsection (1), except as is necessary to pay the expense of
 130 levying and collecting the [same. Said tax shall constitute] tax.

131 (3) (a) Until the city collects the tax described in Subsection (2), the unpaid tax is a
 132 political subdivision lien, as that term is defined in Section 11-58-102, upon the owner's water
 133 rights [of the persons] and the land [irrigated thereby, and shall be levied and collected as
 134 provided in Section 10-8-17] that the water irrigates, in accordance with Title 11, Chapter 58,
 135 Political Subdivision Lien Authority.

136 (b) If the lien amount is not paid in full by September 15 of a given year:

137 (i) the city shall certify any unpaid amount to the treasurer of the county in which the
 138 liened property is located; and

139 (ii) the county treasurer shall include the certified amount on the property tax notice
 140 required by Section 59-2-1317 for that year.

141 Section 4. Section 10-11-4 is amended to read:

142 **10-11-4. Costs of removal to be included in tax notice.**

143 (1) A municipality may certify to the treasurer of the county in which a property
 144 described in Section 10-11-3 is located, the unpaid costs and expenses that the municipality has
 145 incurred under Section 10-11-3 with regard to the property.

146 (2) If the municipality certifies with the treasurer of the county any costs or expenses
 147 incurred for a property under Section 10-11-3, the treasurer shall enter the amount of the costs
 148 and expenses on the assessment and tax rolls of the county in the column prepared for that
 149 purpose.

150 (3) If current tax notices have been mailed, the treasurer of the county may carry the
 151 costs and expenses described in Subsection (2) on the assessment and tax rolls to the following

152 year.

153 (4) (a) After entry by the treasurer of the county~~;~~ under Subsection (2):

154 (i) the amount entered~~;~~ (a) shall have the force and effect of a valid judgment of the
155 district court; (b) is a nonrecurring direct charge that constitutes a political subdivision lien, as
156 those terms are defined in Section 11-58-102, upon the property~~;~~ and in accordance with Title
157 11, Chapter 58, Political Subdivision Lien Authority; and

158 ~~[(c)]~~ (ii) the treasurer of the county in which the property is
159 located shall collect the amount entered at the time of the payment of general taxes.

160 (b) (i) Notwithstanding Subsection (7), the municipality may pursue judicial
161 foreclosure to enforce the lien rather than relying on a tax sale.

162 (ii) If the municipality pursues judicial foreclosure under this Subsection (4)(b):

163 (A) the municipality shall record the lien in the office of the recorder of the county in
164 which the liened property is located; and

165 (B) the priority date of the lien, for the purpose of the judicial foreclosure, is the date
166 on which the municipality records the lien.

167 (5) Upon payment of the costs and expenses that the treasurer of the county enters
168 under Subsection (2):

169 ~~[(a) the judgement is satisfied;]~~

170 ~~[(b)]~~ (a) the lien described in Subsection (4) is released from the property; [and]

171 (b) the municipality shall record a release of the lien in the office of the recorder of the
172 county in which the liened property is located; and

173 ~~[(c)]~~ (c) [receipt shall be acknowledged] the treasurer shall acknowledge receipt upon
174 the general tax receipt [issued by] that the treasurer issues.

175 (6) (a) If a municipality certifies unpaid costs and expenses under this section, the
176 treasurer of the county shall provide a notice, in accordance with this Subsection (6), to the
177 owner of the property for which the municipality has incurred the unpaid costs and expenses.

178 (b) In providing the notice required in Subsection (6)(a), the treasurer of the county
179 shall:

180 (i) include the amount of unpaid costs and expenses that a municipality has certified on
181 or before July 15 of the current year;

182 (ii) provide contact information, including a phone number, for the property owner to

183 contact the municipality to obtain more information regarding the amount described in
184 Subsection (6)(b)(i); and

185 (iii) notify the property owner that:

186 (A) unless the municipality completes a judicial foreclosure under Subsection (4)(b), if
187 the amount described in Subsection (6)(b)(i) is not paid in full by September 15 of the current
188 year, any unpaid amount will be included on the property tax notice required by Section
189 [59-2-1317](#); and

190 (B) the failure to pay the amount described in Subsection (6)(b)(i) has resulted in a lien
191 on the property in accordance with ~~[this section]~~ Subsection (4).

192 (c) The treasurer of the county shall provide the notice required by this Subsection (6)
193 to a property owner on or before August 1.

194 (d) If the municipality pursues judicial foreclosure under Subsection (4)(b) and
195 completes the judicial foreclosure, before any tax sale proceedings on a property described in
196 Subsection (1), the treasurer of the county shall remove from the assessment roll any costs or
197 expenses that the treasurer added to the assessment roll under Subsection (2).

198 (7) If the amount described in Subsection (6)(b)(i) is not paid in full by September 15
199 of a given year, the county treasurer shall include any unpaid amount on the property tax notice
200 required by Section [59-2-1317](#) for that year.

201 ~~[(7)]~~ (8) This section does not apply to any public building, public structure, or public
202 improvement.

203 Section 5. Section **11-42-501** is amended to read:

204 **11-42-501. Assessment constitutes a lien -- Characteristics of an assessment lien.**

205 (1) (a) [Each] If the governing body of the local entity that adopts an assessment
206 resolution or ordinance records the assessment resolution or ordinance and the notice of
207 proposed assessment, in accordance with Section [11-42-206](#), in the office of the recorder of the
208 county in which the assessed property is located, each assessment levied under this chapter,
209 including any installment of an assessment, interest, and any penalties and costs of collection,
210 constitutes a political subdivision lien, as that term is defined in Section [11-58-102](#), against the
211 property assessed, in accordance with Title 11, Chapter 58, Political Subdivision Lien
212 Authority, as of the effective date of the assessment resolution or ordinance.

213 (b) If an assessment levied under a recorded assessment resolution or ordinance is not

214 paid in full by September 15 of a given year:

215 (i) the governing body of the local entity that levies the assessment shall certify any
216 unpaid amount to the treasurer of the county in which the assessed property is located; and

217 (ii) the county treasurer shall include the certified amount on the property tax notice
218 required by Section 59-2-1317 for that year.

219 (2) A lien under this section:

220 (a) is superior to the lien of a trust deed, mortgage, mechanic's or materialman's lien, or
221 other encumbrances;

222 (b) has the same priority as, but is separate and distinct from, a lien for general property
223 taxes;

224 (c) applies without interruption, change in priority, or alteration in any manner to any
225 reduced payment obligations; and

226 (d) continues until the assessments, reduced payment obligations, and any interest,
227 penalties, and costs are paid, despite:

228 (i) a sale of the property for or on account of a delinquent general property tax, special
229 tax, or other assessment; or

230 (ii) the issuance of a tax deed, an assignment of interest by the county, or a sheriff's
231 certificate of sale or deed.

232 Section 6. Section 11-42a-201 is amended to read:

233 **11-42a-201. Resolution or ordinance designating an energy assessment area,**
234 **levying an assessment, and issuing an energy assessment bond.**

235 (1) (a) Except as otherwise provided in this chapter, and subject to the requirements of
236 this part, at the request of a property owner on whose property or for whose benefit an
237 improvement is being installed or being reimbursed, a governing body of a local entity may
238 adopt an energy assessment resolution or an energy assessment ordinance that:

239 (i) designates an energy assessment area;

240 (ii) levies an assessment within the energy assessment area; and

241 (iii) if applicable, authorizes the issuance of an energy assessment bond.

242 (b) The boundaries of a proposed energy assessment area may:

243 (i) include property that is not intended to be assessed; and

244 (ii) overlap, be coextensive with, or be substantially coterminous with the boundaries

245 of any other energy assessment area or an assessment area created under Title 11, Chapter 42,
246 Assessment Area Act.

247 (c) The energy assessment resolution or ordinance described in Subsection (1)(a) is
248 adequate for purposes of identifying the property to be assessed within the energy assessment
249 area if the resolution or ordinance describes the property to be assessed by legal description and
250 tax identification number.

251 (2) (a) A local entity that adopts an energy assessment resolution or ordinance under
252 Subsection (1)(a) shall give notice of the adoption by:

253 (i) (A) publishing a copy or a summary of the resolution or ordinance once in a
254 newspaper of general circulation where the energy assessment area is located; or

255 ~~[(ii)]~~ (B) if there is no newspaper of general circulation where the energy assessment
256 area is located, posting a copy of the resolution or ordinance in at least three public places
257 within the local entity's jurisdictional boundaries for at least 21 days~~[-];~~;

258 (ii) recording the original or certified copy of the energy assessment resolution or
259 ordinance in the office of the recorder of the county in which the property to be assessed is
260 located; and

261 (iii) filing with the recorder of the county in which the property to be assessed is
262 located a notice of proposed assessment that:

263 (A) states that the local entity has designated an energy assessment area; and

264 (B) lists, by legal description and tax identification number as identified on county
265 records, the property proposed to be assessed.

266 (b) Except as provided in Subsection (2)(a), a local entity is not required to make any
267 other publication or posting of the resolution or ordinance.

268 (c) If a local entity fails to comply with the requirements of Subsection (2)(a):

269 (i) the failure does not invalidate the designation of an energy assessment area; and

270 (ii) the local entity may not assess a levy against a subsequent purchaser of a benefitted
271 property that lacked recorded notice unless:

272 (A) the subsequent purchaser gives written consent;

273 (B) the subsequent purchaser has actual notice of the assessment levy; or

274 (C) the subsequent purchaser purchased the property after a corrected notice was filed
275 under Subsection (2)(d).

276 (d) The local entity may file a corrected notice under Subsection (2)(a)(ii) or (iii) if the
277 entity fails to comply with the date or other requirements for recording notice of the energy
278 assessment resolution or ordinance.

279 (e) If a governing body has filed a corrected notice under Subsection (2)(d), the local
280 entity may not retroactively collect or adjust the amount of the levy to recapture lost funds for a
281 levy that the local entity was prohibited from collecting, if applicable, under Subsection (2)(c).

282 (3) Notwithstanding any other statutory provision regarding the effective date of a
283 resolution or ordinance, each energy assessment resolution or ordinance takes effect:

284 (a) on the date of publication or posting of the notice under Subsection (2); or

285 (b) at a later date as provided in the resolution or ordinance.

286 (4) (a) The governing body of each local entity that has adopted an energy assessment
287 resolution or ordinance under Subsection (1) shall, within five days after the effective date of
288 the resolution or ordinance, file a notice of assessment interest with the recorder of the county
289 in which the property to be assessed is located.

290 (b) Each notice of assessment interest under Subsection (4)(a) shall:

291 (i) state that the local entity has an assessment interest in the property to be assessed;

292 and

293 (ii) describe the property to be assessed by legal description and tax identification
294 number.

295 (c) A local entity's failure to file a notice of assessment interest under this Subsection
296 (4) has no effect on the validity of an assessment levied under an energy assessment resolution
297 or ordinance adopted under Subsection (1).

298 Section 7. Section **11-42a-301** is amended to read:

299 **11-42a-301. Assessment constitutes a lien -- Characteristics of an energy**
300 **assessment lien.**

301 (1) (a) [Each] If a local entity that adopts an assessment resolution or ordinance records
302 the assessment resolution or ordinance and the notice of proposed assessment, in accordance
303 with Section [11-42a-201](#), in the office of the recorder of the county in which the assessed
304 property is located, each assessment levied under this chapter, including any installment of an
305 assessment, interest, and any penalties and costs of collection, constitutes a political
306 subdivision lien, as that term is defined in Section [11-58-102](#), against the assessed property, in

307 accordance with Title 11, Chapter 58, Political Subdivision Lien Authority, beginning on the
308 effective date of the energy assessment resolution or ordinance that the local entity adopts
309 under Subsection 11-42a-201(1)(a).

310 (b) If an energy assessment levied under a recorded energy assessment resolution or
311 ordinance is not paid in full by September 15 of a given year:

312 (i) the local entity that levies the energy assessment shall certify any unpaid amount to
313 the treasurer of the county in which the assessed property is located; and

314 (ii) the county treasurer shall include the certified amount on the property tax notice
315 required by Section 59-2-1317 for that year.

316 (2) An energy assessment lien under this section:

317 (a) is superior to the lien of a trust deed, mortgage, mechanic's or materialman's lien, or
318 other encumbrances;

319 (b) has the same priority as, but is separate and distinct from:

320 (i) a lien for general property taxes; or

321 (ii) any other energy assessment lien levied under this chapter;

322 (c) applies to any reduced payment obligations without interruption, change in priority,
323 or alteration in any manner; and

324 (d) continues until the assessment and any related reduced payment obligations,
325 interest, penalties, and costs are paid, regardless of:

326 (i) a sale of the property for or on account of a delinquent general property tax, special
327 tax, or other assessment; or

328 (ii) the issuance of a tax deed, an assignment of interest by the county, or a sheriff's
329 certificate of sale or deed.

330 Section 8. Section 11-58-101 is enacted to read:

331 **CHAPTER 58. POLITICAL SUBDIVISION LIEN AUTHORITY**

332 **11-58-101. Title.**

333 This chapter is known as "Political Subdivision Lien Authority."

334 Section 9. Section 11-58-102 is enacted to read:

335 **11-58-102. Definitions.**

336 As used in this chapter:

337 (1) "Direct charge" means a charge, fee, assessment, or amount, other than a property

338 tax, that a political subdivision charges to a property owner.

339 (2) "Nonrecurring direct charge" means a direct charge that a political subdivision
 340 assesses or imposes on a one-time or case-by-case basis rather than a regular assessment over
 341 multiple calendar years.

342 (3) "Political subdivision" means:

343 (a) a county, as that term is defined in Section 17-50-101;

344 (b) a municipality, as that term is defined in Section 10-1-104;

345 (c) a local district, as that term is defined in Section 17B-1-102;

346 (d) a special service district, as that term is defined in Section 17D-1-102;

347 (e) an interlocal entity, as that term is defined in Section 11-13-103;

348 (f) a community reinvestment agency created under Title 17C, Limited Purpose Local
 349 Government Entities - Community Reinvestment Agency Act;

350 (g) a local building authority, as that term is defined in Section 17D-2-102; or

351 (h) a conservation district, as that term is defined in Section 17D-3-102.

352 (4) "Political subdivision lien" means a lien that a statute expressly authorizes a
 353 political subdivision to hold and record, including a direct charge that constitutes, according to
 354 an express statutory provision, a lien.

355 (5) "Property tax" means a tax imposed on real property under Title 59, Chapter 2,
 356 Property Tax Act, Title 59, Chapter 3, Tax Equivalent Property Act, or Title 59, Chapter 4,
 357 Privilege Tax.

358 (6) "Tax sale" means the tax sale described in Title 59, Chapter 2, Part 13, Collection
 359 of Taxes.

360 Section 10. Section **11-58-103** is enacted to read:

361 **11-58-103. Political subdivision liens -- Status -- Limitations.**

362 (1) Unless expressly granted in statute, a political subdivision has no lien authority or
 363 lien rights when a property owner fails to pay a direct charge for:

364 (a) a service that the political subdivision renders; or

365 (b) a product, an item, or goods that the political subdivision delivers.

366 (2) A political subdivision lien other than a lien described in Subsection (3):

367 (a) (i) is not equivalent to and does not have the same priority as property tax; and

368 (ii) is not subject to the same collection and tax sale procedures as a property tax;

369 (b) is effective as of the date on which the lienholder records the lien in the office of
370 the recorder of the county in which the property is located;

371 (c) is subordinate in priority to all encumbrances on the property existing on the date
372 on which the municipality records the lien; and

373 (d) is invalid and does not attach to the property if:

374 (i) the lienholder does not record the lien; or

375 (ii) a subsequent bona fide purchaser purchases the lien property for value before the
376 lienholder records the lien.

377 (3) (a) A political subdivision lien that is included on the property tax notice in
378 accordance with Section 59-2-1317 or another express statutory provision:

379 (i) under Subsection 59-2-1317(3), has the same priority as tax and is collected in a tax
380 sale in accordance with Title 59, Chapter 2, Part 13, Collection of Taxes, if:

381 (A) in order to hold the lien, statute requires the lienholder to record the lien or a
382 resolution, ordinance, or order, and the lienholder makes the required recording; or

383 (B) statute does not require the lienholder to record the lien or a resolution, ordinance,
384 or order; and

385 (ii) except as provided in Subsection (3)(b):

386 (A) attaches to the property; and

387 (B) is valid against a subsequent bona fide purchaser of the property.

388 (b) Notwithstanding Subsection (3)(a)(ii), regardless of inclusion on the property tax
389 notice in accordance with Section 59-2-1317, if a political subdivision fails to record a lien for
390 a nonrecurring direct charge in the office of the recorder of the county in which the lien
391 property is located before a subsequent bona fide purchaser purchases the property, the lien:

392 (i) does not attach to the property; and

393 (ii) is invalid against the subsequent bona fide purchaser.

394 (4) If the holder of a political subdivision lien records the lien, upon payment of the
395 amount that constitutes the lien:

396 (a) the lien is released from the property; and

397 (b) the lienholder shall record a release of the lien in the same recorder's office in
398 which the lienholder recorded the lien.

399 Section 11. Section 17B-1-902 is amended to read:

400 **17B-1-902. Lien for past due service fees -- Notice -- Partial payment allocation.**

401 (1) (a) A local district may [~~file~~] hold a lien on a customer's property for past due fees
402 for commodities, services, or facilities that the district has provided to the customer's property
403 by certifying, subject to Subsection (3), to the treasurer of the county in which the customer's
404 property is located the amount of past due fees, including, subject to Section [17B-1-902.1](#),
405 applicable interest and administrative costs.

406 (b) (i) Upon certification under Subsection (1)(a), the past due fees, and if applicable,
407 interest and administrative costs, become a nonrecurring direct charge that constitutes a
408 political subdivision lien, as those terms are defined in Section [11-58-102](#), on the customer's
409 property to which the commodities, services, or facilities were provided in accordance with
410 Title 11, Chapter 58, Political Subdivision Lien Authority.

411 [~~(c)~~] (ii) A lien [~~filed in accordance with this section~~] described in this Subsection (1)
412 has the same priority as, but is separate and distinct from, a property tax lien.

413 (2) (a) If a local district certifies past due fees under Subsection (1)(a), the treasurer of
414 the county shall provide a notice, in accordance with this Subsection (2), to the owner of the
415 property for which the local district has incurred the past due fees.

416 (b) In providing the notice required in Subsection (2)(a), the treasurer of the county
417 shall:

418 (i) include the amount of past due fees that a local district has certified on or before
419 July 15 of the current year;

420 (ii) provide contact information, including a phone number, for the property owner to
421 contact the local district to obtain more information regarding the amount described in
422 Subsection (2)(b)(i); and

423 (iii) notify the property owner that:

424 (A) if the amount described in Subsection (2)(b)(i) is not paid in full by September 15
425 of the current year, any unpaid amount will be included on the property tax notice required by
426 Section [59-2-1317](#); and

427 (B) the failure to pay the amount described in Subsection (2)(b)(i) has resulted in a lien
428 on the property in accordance with [~~this section~~] Subsection (1)(b).

429 (c) The treasurer of the county shall provide the notice required by this Subsection (2)
430 to a property owner on or before August 1.

431 (3) (a) If a local district certifies [~~past due fees under~~] an unpaid amount in accordance
 432 with Subsection (1)(a), the county treasurer shall include the unpaid amount on a property tax
 433 notice issued in accordance with Section **59-2-1317** [~~an unpaid fee, administrative cost, or~~
 434 ~~interest described in Subsection (1)(a)~~].

435 (b) If an unpaid fee, administrative cost, or interest is included on a property tax notice
 436 in accordance with Subsection (3)(a), the county treasurer shall on the property tax notice:

437 (i) clearly state that the unpaid fee, administrative cost, or interest is for a service
 438 provided by the local district; and

439 (ii) itemize the unpaid fee, administrative cost, or interest separate from any other tax,
 440 fee, interest, or penalty that is included on the property tax notice in accordance with Section
 441 **59-2-1317**.

442 (4) A lien under Subsection (1) is not valid if the local district makes certification
 443 under Subsection [~~(1) is made~~] (1)(a) after the filing for record of a document conveying title of
 444 the customer's property to a new owner.

445 (5) Nothing in this section may be construed to:

446 (a) waive or release the customer's obligation to pay fees that the district has imposed;

447 (b) preclude the certification of a lien under Subsection (1) with respect to past due
 448 fees for commodities, services, or facilities provided after the date that title to the property is
 449 transferred to a new owner; or

450 (c) nullify or terminate a valid lien.

451 (6) After all amounts owing under a lien established as provided in this section have
 452 been paid, the local district shall file for record in the county recorder's office a release of the
 453 lien.

454 Section 12. Section **17B-2a-506** is amended to read:

455 **17B-2a-506. Different use charges for different units -- Use charges based on the**
 456 **size of the land served -- Use charge may not be based on property value.**

457 (1) An irrigation district may:

458 (a) divide the district into units and apply different use charges to the different units;
 459 and

460 (b) base use charges upon the amount of water or electricity the district provides, the
 461 area of the land served, or any other reasonable basis, as determined by the board of trustees.

462 (2) If an irrigation district imposes a use charge based on the size of the land served or
463 the amount of water allotted to the land:

464 (a) the assessor of the county in which the land is located shall assist the irrigation
465 district in ascertaining the identity of a parcel served by the district;

466 (b) the district shall notify the treasurer of the county in which the land is located of the
467 charge to be imposed for each parcel of land served by the district; and

468 (c) the treasurer of the county in which the land is located:

469 (i) shall:

470 (A) provide each landowner a notice of use charges as part of the annual tax notice
471 required in Section 59-2-1317 as an additional charge separate from ad valorem taxes;

472 (B) collect, receive, and provide an accounting for all money belonging to the district
473 from use charges; [~~and~~]

474 (C) remit to the irrigation district, by the tenth day of each month, the funds previously
475 collected by the county as use charges on the district's behalf; and

476 (D) collect any unpaid use charges in accordance with Title 59, Chapter 2, Part 13,
477 Collection of Taxes; and

478 (ii) may receive and account for use charges separately from taxes upon real estate for
479 county purposes.

480 (3) (a) A use charge described in Subsection (2)(b) [~~shall become a lien~~] is a political
481 subdivision lien, as that term is defined in Section 11-58-102, on the land served, as provided
482 in [~~Section 17B-1-902~~] Subsection 17B-1-902(1), except that the certification described in
483 Subsection 17B-1-902(1)(a) is not required if the district makes the notification to the county
484 treasurer required in Subsection (2)(b).

485 (b) A lien described in Subsection (3)(a) shall remain in force until the use charge is
486 paid.

487 (c) The county treasurer shall release a lien described in Subsection (3)(a) upon receipt
488 of full payment of the use charge.

489 (4) A use charge may not be calculated on the basis of property value and does not
490 constitute an ad valorem property tax or other tax.

491 Section 13. Section **17B-2a-1007** is amended to read:

492 **17B-2a-1007. Contract assessments.**

493 (1) As used in this section:

494 (a) "Assessed land" means:

495 (i) for a contract assessment under a water contract with a private water user, the land
496 owned by the private water user that receives the beneficial use of water under the water
497 contract; or

498 (ii) for a contract assessment under a water contract with a public water user, the land
499 within the boundaries of the public water user that is within the boundaries of the water
500 conservancy district and that receives the beneficial use of water under the water contract.

501 (b) "Contract assessment" means an assessment levied as provided in this section by a
502 water conservancy district on assessed land.

503 (c) "Governing body" means:

504 (i) for a county, city, or town, the legislative body of the county, city, or town;

505 (ii) for a local district, the board of trustees of the local district;

506 (iii) for a special service district:

507 (A) the legislative body of the county, city, or town that established the special service
508 district, if no administrative control board has been appointed under Section 17D-1-301; or

509 (B) the administrative control board of the special service district, if an administrative
510 control board has been appointed under Section 17D-1-301; and

511 (iv) for any other political subdivision of the state, the person or body with authority to
512 govern the affairs of the political subdivision.

513 (d) "Petitioner" means a private petitioner or a public petitioner.

514 (e) "Private petitioner" means an owner of land within a water conservancy district
515 who submits a petition to a water conservancy district under Subsection (3) to enter into a
516 water contract with the district.

517 (f) "Private water user" means an owner of land within a water conservancy district
518 who enters into a water contract with the district.

519 (g) "Public petitioner" means a political subdivision of the state:

520 (i) whose territory is partly or entirely within the boundaries of a water conservancy
521 district; and

522 (ii) that submits a petition to a water conservancy district under Subsection (3) to enter
523 into a water contract with the district.

524 (h) "Public water user" means a political subdivision of the state:
525 (i) whose territory is partly or entirely within the boundaries of a water conservancy
526 district; and
527 (ii) that enters into a water contract with the district.

528 (i) "Water contract" means a contract between a water conservancy district and a
529 private water user or a public water user under which the water user purchases, leases, or
530 otherwise acquires the beneficial use of water from the water conservancy district for the
531 benefit of:
532 (i) land owned by the private water user; or
533 (ii) land within the public water user's boundaries that is also within the boundaries of
534 the water conservancy district.

535 (j) "Water user" means a private water user or a public water user.

536 (2) A water conservancy district may levy a contract assessment as provided in this
537 section.

538 (3) (a) The governing body of a public petitioner may authorize its chief executive
539 officer to submit a written petition on behalf of the public petitioner to a water conservancy
540 district requesting to enter into a water contract.

541 (b) A private petitioner may submit a written petition to a water conservancy district
542 requesting to enter into a water contract.

543 (c) Each petition under this Subsection (3) shall include:
544 (i) the petitioner's name;
545 (ii) the quantity of water the petitioner desires to purchase or otherwise acquire;
546 (iii) a description of the land upon which the water will be used;
547 (iv) the price to be paid for the water;
548 (v) the amount of any service, turnout, connection, distribution system, or other charge
549 to be paid;
550 (vi) whether payment will be made in cash or annual installments;
551 (vii) a provision requiring the contract assessment to become a lien on the land for
552 which the water is petitioned and is to be allotted; and
553 (viii) an agreement that the petitioner is bound by the provisions of this part and the
554 rules and regulations of the water conservancy district board of trustees.

555 (4) (a) If the board of a water conservancy district desires to consider a petition
556 submitted by a petitioner under Subsection (3), the board shall:

557 (i) publish notice of the petition and of the hearing required under Subsection (4)(a)(ii)
558 at least once a week in two successive weeks in a newspaper of general circulation within the
559 county in which the political subdivision or private petitioner's land, as the case may be, is
560 located; and

561 (ii) hold a public hearing on the petition.

562 (b) Each notice under Subsection (4)(a)(i) shall:

563 (i) state that a petition has been filed and that the district is considering levying a
564 contract assessment; and

565 (ii) give the date, time, and place of the hearing required under Subsection (4)(a)(ii).

566 (c) (i) At each hearing required under Subsection (4)(a)(ii), the board of trustees of the
567 water conservancy district shall:

568 (A) allow any interested person to appear and explain why the petition should not be
569 granted; and

570 (B) consider each written objection to the granting of the petition that the board
571 receives before or at the hearing.

572 (ii) The board of trustees may adjourn and reconvene the hearing as the board
573 considers appropriate.

574 (d) (i) Any interested person may file with the board of the water conservancy district,
575 at or before the hearing under Subsection (4)(a)(ii), a written objection to the district's granting
576 a petition.

577 (ii) Each person who fails to submit a written objection within the time provided under
578 Subsection (4)(d)(i) is considered to have consented to the district's granting the petition and
579 levying a contract assessment.

580 (5) After holding a public hearing as required under Subsection (4)(a)(ii), the board of
581 trustees of a water conservancy district may:

582 (a) deny the petition; or

583 (b) grant the petition, if the board considers granting the petition to be in the best
584 interests of the district.

585 (6) The board of a water conservancy district that grants a petition under this section

586 may:

587 (a) make an allotment of water for the benefit of assessed land;

588 (b) authorize any necessary construction to provide for the use of water upon the terms
589 and conditions stated in the water contract;

590 (c) divide the district into units and fix a different rate for water purchased or otherwise
591 acquired and for other charges within each unit, if the rates and charges are equitable, although
592 not equal and uniform, for similar classes of services throughout the district; and

593 (d) levy a contract assessment on assessed land.

594 (7) (a) The board of trustees of each water conservancy district that levies a contract
595 assessment under this section shall:

596 (i) cause a certified copy of the resolution, ordinance, or order levying the assessment
597 to be recorded in the office of the recorder of each county in which assessed land is located;
598 and

599 (ii) on or before July 1 of each year after levying the contract assessment, certify to the
600 auditor of each county in which assessed land is located the amount of the contract assessment.

601 (b) Upon the recording of the resolution [~~or ordinance under~~], ordinance, or order, in
602 accordance with Subsection (7)(a)(i), the contract assessment associated with allotting water to
603 the assessed land under the water contract becomes a [~~perpetual lien~~] political subdivision lien,
604 as that term is defined in Section 11-58-102, on the assessed land, in accordance with Title 11,
605 Chapter 58, Political Subdivision Lien Authority, as of the effective date of the resolution,
606 ordinance, or order.

607 (c) (i) Each county in which assessed land is located shall collect the contract
608 assessment in the same manner as taxes levied by the county.

609 (ii) If the amount of a contract assessment levied under this section is not paid in full
610 by September 15 of a given year:

611 (A) the governing body of the water conservancy district that levies the contract
612 assessment shall certify any unpaid amount to the treasurer of the county in which the property
613 is located; and

614 (B) the county treasurer shall include the certified amount on the property tax notice
615 required by Section 59-2-1317 for that year.

616 (8) (a) The board of trustees of each water conservancy district that levies a contract

617 assessment under this section shall:

618 (i) hold a public hearing, before August 8 of each year in which a contract assessment
619 is levied, to hear and consider objections filed under Subsection (8)(b); and

620 (ii) twice publish a notice, at least a week apart:

621 (A) (I) in a newspaper of general circulation in each county with assessed land included
622 within the district boundaries; or

623 (II) if there is no newspaper of general circulation within the county, in a newspaper of
624 general circulation in an adjoining county;

625 (B) that contains:

626 (I) a general description of the assessed land;

627 (II) the amount of the contract assessment; and

628 (III) the time and place of the public hearing under Subsection (8)(a)(i).

629 (b) An owner of assessed land within the water conservancy district who believes that
630 the contract assessment on the owner's land is excessive, erroneous, or illegal may, before the
631 hearing under Subsection (8)(a)(i), file with the board of trustees a verified, written objection to
632 the assessment, stating the grounds for the objection.

633 (c) (i) At each hearing under Subsection (8)(a)(i), the board of trustees shall hear and
634 consider the evidence and arguments supporting each objection.

635 (ii) After hearing and considering the evidence and arguments supporting an objection,
636 the board of trustees:

637 (A) shall enter a written order, stating its decision; and

638 (B) may modify the assessment.

639 (d) (i) An owner of assessed land may file a petition in district court seeking review of
640 a board of trustees' order under Subsection (8)(c)(ii)(A).

641 (ii) Each petition under Subsection (8)(d)(i) shall:

642 (A) be filed within 30 days after the board enters its written order;

643 (B) state specifically the part of the board's order for which review is sought; and

644 (C) be accompanied by a bond with good and sufficient security in an amount not
645 exceeding \$200, as determined by the court clerk.

646 (iii) If more than one owner of assessed land seeks review, the court may, upon a
647 showing that the reviews may be consolidated without injury to anyone's interests, consolidate

648 the reviews and hear them together.

649 (iv) The court shall act as quickly as possible after a petition is filed.

650 (v) A court may not disturb a board of trustees' order unless the court finds that the
651 contract assessment on the petitioner's assessed land is manifestly disproportionate to
652 assessments imposed upon other land in the district.

653 (e) If no petition under Subsection (8)(d) is timely filed, the contract assessment is
654 conclusively considered to have been made in proportion to the benefits conferred on the land
655 in the district.

656 (9) Each resolution, ordinance, or order under which a water conservancy district
657 levied a Class B, Class C, or Class D assessment before April 30, 2007, under the law in effect
658 at the time of the levy is validated, ratified, and confirmed, and a water conservancy district
659 may continue to levy the assessment according to the terms of the resolution, ordinance, or
660 order.

661 (10) A contract assessment is not a levy of an ad valorem property tax and is not
662 subject to the limits stated in Section [17B-2a-1006](#).

663 Section 14. Section **59-2-1317** is amended to read:

664 **59-2-1317. Tax notice -- Contents of notice -- Procedures and requirements for**
665 **providing notice.**

666 (1) As used in this section, "political subdivision lien" means the same as that term is
667 defined in Section [11-58-102](#).

668 ~~(1)~~ (2) Subject to the other provisions of this section, the county treasurer shall:

669 (a) collect the taxes; and

670 (b) provide a notice to each taxpayer that contains the following:

671 (i) the kind and value of property assessed to the taxpayer;

672 (ii) the street address of the property, if available to the county;

673 (iii) that the property may be subject to a detailed review in the next year under Section
674 [59-2-303.1](#);

675 (iv) the amount of taxes levied;

676 (v) a separate statement of the taxes levied only on a certain kind or class of property
677 for a special purpose;

678 (vi) property tax information pertaining to taxpayer relief, options for payment of

679 taxes, and collection procedures;

680 (vii) if applicable, a political subdivision lien for municipal water distribution, as
 681 described in Section 10-8-17, or a political subdivision lien for an increase in supply from a
 682 municipal water distribution, as described in Section 10-8-19;

683 (viii) if applicable, a political subdivision lien for unpaid abatement fees as described
 684 in Section 10-11-4;

685 ~~[(vii)]~~ (ix) if applicable, a political subdivision lien for the amount of an assessment
 686 assessed in accordance with Section 11-42-401 or 11-42a-203;

687 ~~[(viii)]~~ (x) if applicable, for a local district in accordance with Section 17B-1-902, a
 688 political subdivision lien for an unpaid fee, administrative cost, or interest [for a local district in
 689 accordance with Section 17B-1-902];

690 (xi) if applicable, a political subdivision lien for an unpaid irrigation district use charge
 691 as described in Section 17B-2a-506;

692 (xii) if applicable, a political subdivision lien for a contract assessment under a water
 693 contract, as described in Section 17B-2a-1007;

694 ~~[(ix)]~~ (xiii) the date the taxes are due;

695 ~~[(x)]~~ (xiv) the street address at which the taxes may be paid;

696 ~~[(xi)]~~ (xv) the date on which the taxes are delinquent;

697 ~~[(xii)]~~ (xvi) the penalty imposed on delinquent taxes;

698 ~~[(xiii)]~~ (xvii) a statement that explains the taxpayer's right to direct allocation of a
 699 partial payment in accordance with Subsection ~~[(7)]~~ (9);

700 ~~[(xiv)]~~ (xviii) other information specifically authorized to be included on the notice
 701 under this chapter; and

702 ~~[(xv)]~~ (xix) other property tax information approved by the commission.

703 (3) (a) Unless expressly allowed under this section or another statutory provision, the
 704 treasurer may not add an amount to be collected to the property tax notice.

705 (b) If the county treasurer adds an amount to be collected to the property tax notice
 706 under this section or another statutory provision that expressly authorizes the item's inclusion
 707 on the property tax notice:

708 (i) the amount has the same priority as property tax; and

709 (ii) a delinquency of the amount triggers a tax sale, in accordance with Section

710 [59-2-1343](#).

711 ~~[(2)]~~ (4) For any property for which property taxes are delinquent, the notice described
712 in Subsection ~~[(1)]~~ (2) shall state, "Prior taxes are delinquent on this parcel."

713 ~~[(3)]~~ (5) Except as provided in Subsection ~~[(4)]~~ (6), the county treasurer shall:

714 (a) mail the notice required by this section, postage prepaid; or

715 (b) leave the notice required by this section at the taxpayer's residence or usual place of
716 business, if known.

717 ~~[(4)]~~ (6) (a) Subject to the other provisions of this Subsection ~~[(4)]~~ (6), a county
718 treasurer may, at the county treasurer's discretion, provide the notice required by this section by
719 electronic mail if a taxpayer makes an election, according to procedures determined by the
720 county treasurer, to receive the notice by electronic mail.

721 (b) A taxpayer may revoke an election to receive the notice required by this section by
722 electronic mail if the taxpayer provides written notice to the treasurer on or before October 1.

723 (c) A revocation of an election under this section does not relieve a taxpayer of the
724 duty to pay a tax due under this chapter on or before the due date for paying the tax.

725 (d) A county treasurer shall provide the notice required by this section using a method
726 described in Subsection ~~[(3)]~~ (5), until a taxpayer makes a new election in accordance with this
727 Subsection ~~[(4)]~~ (6), if:

728 (i) the taxpayer revokes an election in accordance with Subsection ~~[(4)]~~ (6)(b) to
729 receive the notice required by this section by electronic mail; or

730 (ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.

731 (e) A person is considered to be a taxpayer for purposes of this Subsection ~~[(4)]~~ (6)
732 regardless of whether the property that is the subject of the notice required by this section is
733 exempt from taxation.

734 ~~[(5)]~~ (7) (a) The county treasurer shall provide the notice required by this section to a
735 taxpayer on or before November 1.

736 (b) The county treasurer shall keep on file in the county treasurer's office the
737 information set forth in the notice.

738 (c) The county treasurer is not required to mail a tax receipt acknowledging payment.

739 ~~[(6)]~~ (8) This section does not apply to property taxed under Section [59-2-1302](#) or
740 [59-2-1307](#).

741 ~~(7)~~ (9) (a) A taxpayer who pays less than the full amount due on the taxpayer's
 742 property tax notice may, on a form provided by the county treasurer, direct how the county
 743 treasurer allocates the partial payment between:

- 744 (i) the total amount due for property tax;
- 745 (ii) the amount due for assessments;
- 746 (iii) the amount due for past due local district fees; and
- 747 (iv) any other amounts due on the property tax notice.

748 (b) The county treasurer shall comply with a direction submitted to the county treasurer
 749 in accordance with Subsection ~~(7)~~ (9)(a).

750 (c) The provisions of this Subsection ~~(7)~~ (9) do not:

751 (i) affect the right or ability of a local entity to pursue any available remedy for
 752 non-payment of any item listed on a taxpayer's property tax notice; or

753 (ii) toll or otherwise change any time period related to a remedy described in
 754 Subsection ~~(7)~~ (9)(c)(i).

755 Section 15. Section **59-2-1332.5** is amended to read:

756 **59-2-1332.5. Mailing notice of delinquency or publication of delinquent list --**

757 **Contents -- Notice -- Definitions.**

758 (1) As used in this section, "business entity" means:

759 (a) an association;

760 (b) a corporation;

761 (c) a limited liability company;

762 (d) a partnership;

763 (e) a trust; or

764 (f) a business entity similar to Subsections (1)(a) through (e).

765 ~~(1)~~ (2) The county treasurer shall provide notice of delinquency in the payment of
 766 property taxes and any other item allowed on the property tax notice under Section [59-2-1317](#)
 767 or another express statutory authorization:

768 (a) except as provided in Subsection ~~(4)~~ (5), on or before December 31 of each
 769 calendar year; and

770 (b) in a manner described in Subsection ~~(2)~~ (3).

771 ~~(2)-A~~ (3) The notice [of delinquency in the payment of property taxes] described in

772 Subsection (2) shall be provided by:

773 (a) (i) mailing a written notice that includes the information described in Subsection

774 [~~(3)~~] (4)(a), postage prepaid, to:

775 (A) each delinquent taxpayer; and

776 (B) if the delinquent property taxes or other items described in Subsection (2) are

777 assessed on a base parcel, the record owner of each subdivided lot; and

778 (ii) making available to the public a list of delinquencies in the payment of property

779 taxes:

780 (A) by electronic means; and

781 (B) that includes the information required by Subsection [~~(3)~~] (4)(b); or

782 (b) publishing a list of delinquencies in the payment of property taxes and other items

783 described in Subsection (2):

784 (i) in one issue of a newspaper having general circulation in the county;

785 (ii) that lists each delinquency in alphabetical order by:

786 (A) the last name of the delinquent taxpayer; or

787 (B) if the delinquent taxpayer is a business entity, the name of the business entity; and

788 (iii) that includes the information described in Subsection [~~(3)~~] (4)(b).

789 [~~(3)~~] (4) (a) A written notice of delinquency [~~in the payment of property taxes~~]

790 described in Subsection [~~(2)~~] (3)(a)(i) shall include:

791 (i) a statement that delinquent taxes and other items described in Subsection (2) are

792 due;

793 (ii) the amount of delinquent taxes and other items described in Subsection (2) due, not

794 including any penalties imposed in accordance with this chapter;

795 (iii) (A) the name of the delinquent taxpayer; or

796 (B) if the delinquent taxpayer is a business entity, the name of the business entity;

797 (iv) (A) a description of the delinquent property; or

798 (B) the property identification number of the delinquent property;

799 (v) a statement that a penalty shall be imposed in accordance with this chapter; and

800 (vi) a statement that interest accrues as of January 1 following the date of the

801 delinquency unless on or before January 31 the following are paid:

802 (A) the delinquent taxes and other items described in Subsection (2); and

803 (B) the penalty.

804 (b) The list of delinquencies described in Subsection ~~[(2)]~~ (3)(a)(ii) or ~~[(2)]~~ (3)(b) shall
805 include:

806 (i) the amount of delinquent taxes and other items described in Subsection (2) due, not
807 including any penalties imposed in accordance with this chapter;

808 (ii) (A) the name of the delinquent taxpayer; or

809 (B) if the delinquent taxpayer is a business entity, the name of the business entity;

810 (iii) (A) a description of the delinquent property; or

811 (B) the property identification number of the delinquent property;

812 (iv) a statement that a penalty shall be imposed in accordance with this chapter; and

813 (v) a statement that interest accrues as of January 1 following the date of the
814 delinquency unless on or before January 31 the following are paid:

815 (A) the delinquent taxes and other items described in Subsection (2); and

816 (B) the penalty.

817 ~~[(4)]~~ (5) Notwithstanding Subsection ~~[(1)]~~ (2)(a), if the county legislative body extends
818 the property tax due date under Subsection 59-2-1332(1), the notice of delinquency [~~in the~~
819 ~~payment of property taxes~~] described in Subsection (2) shall be provided on or before January
820 10.

821 ~~[(5)]~~ (6) (a) In addition to the notice of delinquency [~~in the payment of property taxes~~]
822 required by Subsection ~~[(1)]~~ (2), a county treasurer may in accordance with this Subsection
823 ~~[(5)]~~ (6) mail a notice that property taxes are delinquent:

824 (i) to:

825 (A) a delinquent taxpayer;

826 (B) an owner of record of the delinquent property;

827 (C) any other interested party that requests notice; or

828 (D) a combination of Subsections ~~[(5)]~~ (6)(a)(i)(A) through (C); and

829 (ii) at any time that the county treasurer considers appropriate.

830 (b) A notice mailed in accordance with this Subsection ~~[(5)]~~ (6):

831 (i) shall include the information required by Subsection ~~[(3)]~~ (4)(a); and

832 (ii) may include any information that the county treasurer finds is useful to the owner
833 of record of the delinquent property in determining:

834 (A) the status of taxes and other items described in Subsection (2) owed on the
835 delinquent property;

836 (B) any penalty that is owed on the delinquent property;

837 (C) any interest charged under Section [59-2-1331](#) on the delinquent property; or

838 (D) any related matters concerning the delinquent property.

839 [~~(6) As used in this section, "business entity" means:~~]

840 [~~(a) an association;~~]

841 [~~(b) a corporation;~~]

842 [~~(c) a limited liability company;~~]

843 [~~(d) a partnership;~~]

844 [~~(e) a trust; or~~]

845 [~~(f) a business entity similar to Subsections (6)(a) through (e).]~~

846 Section 16. Section **59-2-1343** is amended to read:

847 **59-2-1343. Tax sale listing.**

848 (1) (a) If any property is not redeemed by March 15 following the lapse of four years
849 from the date when [~~the property tax~~] any item in Subsection (1)(b) became delinquent, the
850 county treasurer shall immediately file a listing with the county auditor of all properties whose
851 redemption period is expiring in the nearest forthcoming tax sale to pay all outstanding charges
852 statutorily allowed on the property tax notice.

853 (b) A delinquency of any of the following triggers the tax sale process described in
854 Subsection (1)(a):

855 (i) property tax; or

856 (ii) an item other than property tax that the county treasurer lists on the property tax
857 notice in accordance with Section [59-2-1317](#) or another express statutory provision that
858 authorizes the item's inclusion on the property tax notice.

859 (2) The listing is known as the "~~[Tax Sale Listing]~~ tax sale listing."