

Representative R. Curt Webb proposes the following substitute bill:

POLITICAL SUBDIVISION LIEN AUTHORITY

2018 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: R. Curt Webb

Senate Sponsor: Curtis S. Bramble

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



26 included on the property tax notice;

27 ▶ amends Title 59, Chapter 2, Part 13, Collection of Taxes, to address items listed on
28 the property tax notice; and

29 ▶ makes technical and conforming changes.

30 **Money Appropriated in this Bill:**

31 None

32 **Other Special Clauses:**

33 None

34 **Utah Code Sections Affected:**

35 AMENDS:

36 10-7-30, Utah Code Annotated 1953

37 10-8-17, as last amended by Laws of Utah 2010, Chapter 378

38 10-8-19, Utah Code Annotated 1953

39 10-11-4, as last amended by Laws of Utah 2017, Chapter 460

40 11-42-202, as last amended by Laws of Utah 2017, Chapters 127 and 470

41 11-42-501, as last amended by Laws of Utah 2015, Chapter 349

42 11-42-502, as last amended by Laws of Utah 2016, Chapter 85

43 11-42-502.1, as enacted by Laws of Utah 2016, Chapter 85

44 11-42a-201, as enacted by Laws of Utah 2017, Chapter 470

45 11-42a-301, as enacted by Laws of Utah 2017, Chapter 470

46 11-42a-303, as enacted by Laws of Utah 2017, Chapter 470

47 17B-1-902, as last amended by Laws of Utah 2017, Chapter 460

48 17B-2a-506, as last amended by Laws of Utah 2015, Chapter 349

49 17B-2a-1007, as last amended by Laws of Utah 2015, Chapter 258

50 59-2-1305, as last amended by Laws of Utah 1999, Chapter 207

51 59-2-1317, as last amended by Laws of Utah 2016, Chapter 353

52 59-2-1323, as repealed and reenacted by Laws of Utah 1988, Chapter 3

53 59-2-1324, as repealed and reenacted by Laws of Utah 1988, Chapter 3

54 59-2-1331, as last amended by Laws of Utah 2015, Chapter 201

55 59-2-1332.5, as last amended by Laws of Utah 2016, Chapter 368

56 59-2-1326, as last amended by Laws of Utah 2015, Chapter 258

- 57 [59-2-1327](#), as repealed and reenacted by Laws of Utah 1988, Chapter 3
- 58 [59-2-1332](#), as last amended by Laws of Utah 2015, Chapter 201
- 59 [59-2-1333](#), as last amended by Laws of Utah 1997, Chapter 143
- 60 [59-2-1335](#), as repealed and reenacted by Laws of Utah 1988, Chapter 3
- 61 [59-2-1338](#), as last amended by Laws of Utah 1995, Chapter 181
- 62 [59-2-1339](#), as last amended by Laws of Utah 2000, Chapter 75
- 63 [59-2-1342](#), as last amended by Laws of Utah 1995, Chapter 181
- 64 [59-2-1343](#), as last amended by Laws of Utah 1995, Chapter 181
- 65 [59-2-1345](#), as last amended by Laws of Utah 1995, Chapter 181
- 66 [59-2-1346](#), as last amended by Laws of Utah 2016, Chapter 368
- 67 [59-2-1349](#), as last amended by Laws of Utah 1997, Chapter 143
- 68 [59-2-1351](#), as last amended by Laws of Utah 2009, Chapter 388
- 69 [59-2-1351.1](#), as last amended by Laws of Utah 2000, Chapter 75
- 70 [59-2-1351.5](#), as last amended by Laws of Utah 2001, Chapter 9
- 71 [59-2-1352](#), as repealed and reenacted by Laws of Utah 1988, Chapter 3
- 72 [59-2-1353](#), as last amended by Laws of Utah 1995, Chapter 181
- 73 [59-2-1355](#), as last amended by Laws of Utah 1993, Chapter 227
- 74 [59-2-1358](#), as repealed and reenacted by Laws of Utah 1988, Chapter 3
- 75 [59-2-1359](#), as last amended by Laws of Utah 1992, Chapter 4
- 76 [59-2-1360](#), as repealed and reenacted by Laws of Utah 1988, Chapter 3
- 77 [59-2-1361](#), as last amended by Laws of Utah 2001, Chapter 9
- 78 [59-2-1362](#), as repealed and reenacted by Laws of Utah 1988, Chapter 3
- 79 [59-2-1363](#), as repealed and reenacted by Laws of Utah 1988, Chapter 3
- 80 [59-2-1365](#), as last amended by Laws of Utah 2011, Chapter 342
- 81 [59-2-1366](#), as last amended by Laws of Utah 2001, Chapter 241
- 82 [59-2-1372](#), as enacted by Laws of Utah 1988, Chapter 3

ENACTS:

- 84 [11-58-101](#), Utah Code Annotated 1953
- 85 [11-58-102](#), Utah Code Annotated 1953
- 86 [11-58-103](#), Utah Code Annotated 1953
- 87 [59-2-1301.5](#), Utah Code Annotated 1953

88 REPEALS AND REENACTS:

89 [10-7-31](#), Utah Code Annotated 1953

90

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

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

93 **10-7-30. Failure to pay for repairs -- Lien on company's property.**

94 (1) In the event of the refusal of any [such] company to pave, repave₂ or repair as
95 required [herein] in this section when so directed, upon the paving or repaving of any street
96 upon which [its] the company's track is laid, the municipality [~~shall have power to~~] may:

97 (a) pave, repave₂ or repair the [same,] street; and

98 (b) collect the cost and expense of [such] the paving, repaving₂ or repairing [may be
99 collected] by levy and sale of any property of [such] the company in the same manner as
100 special taxes are [~~now or may be~~] collected. [~~Special]~~

101 (2) The municipality may levy special taxes₂ for the purpose [of paying the cost of any
102 such paving or repaving, macadamizing] described in Subsection (1)(b) or repairing of [any
103 such] the railway [may be levied]₂ upon:

104 (a) all as one property:

105 (i) the track, including the ties, iron, roadbed, right of way, sidetracks₂ and
106 appurtenances[;]; and

107 (ii) buildings and real estate belonging to [any such] the company and used for the
108 purpose of [such] the railway business [all as one property;]₂ or [upon such]

109 (b) the parts of [such] the track, appurtenances₂ and property as may be within the
110 district paved, repaved, macadamized₂ or repaired[; and shall be a lien upon the property levied
111 upon from the time of the levy until satisfied. No].

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

115 (b) Any mortgage, conveyance, pledge, transfer₂ or encumbrance of [any such] the
116 property or of any rolling stock or personal property of [any such] the company[; created or
117 suffered by it after the time when any street or part thereof upon which any railway shall have
118 been laid shall have been ordered paved, repaved, macadamized or repaired shall be made or

119 ~~suffered except~~ that the company creates or suffers is subject to the lien [of such special taxes,
 120 if such levy is in contemplation].

121 (c) If the lien amount is not paid in full in a given year:

122 (i) by September 15, the municipality shall certify any unpaid amount to the treasurer
 123 of the county in which the lien property is located; and

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

126 Section 2. Section 10-7-31 is repealed and reenacted to read:

127 **10-7-31. Sale of property to satisfy claims for special taxes.**

128 (1) (a) The city treasurer may:

129 (i) seize any personal property belonging to any company described in Section 10-7-30
 130 to satisfy a delinquent political subdivision lien described in Section 10-7-30; and

131 (ii) sell the seized personal property upon advertisement and in the same manner as
 132 constables may sell personal property upon execution.

133 (b) Failure to seize and sell personal property in accordance with Subsection (1)(a)
 134 does not affect or impair the lien described in Section 10-7-30 or any proceeding allowed by
 135 law to enforce the lien.

136 (2) The county may sell all or a portion of the railroad track or any other real property
 137 the company described in Section 10-7-30 owns for the payment of the lien through a tax sale
 138 in accordance with Title 59, Chapter 2, Part 13, Collection of Taxes.

139 Section 3. Section 10-8-17 is amended to read:

140 **10-8-17. City may act as distributing agent -- Collection of operating costs from**
 141 **users.**

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

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

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

149 (2) (a) The governing body may collect [~~such~~] the sum described in Subsection (1)

150 from the persons entitled to the use of ~~[such]~~ the water, pro rata according to acreage, whether
151 the acreage is situate within or without the corporate boundary of the city~~[-provided, that the~~
152 ~~funds so derived may not be appropriated or used].~~

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

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

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

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

167 (b) If the lien amount is not paid in full in a given year:

168 (i) by September 15, the governing body shall certify any unpaid amount to the
169 treasurer of the county in which the lien property is located; and

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

172 Section 4. Section **10-8-19** is amended to read:

173 **10-8-19. Water supply -- Special tax for increasing supply when city acting as**
174 **distributing agent.**

175 (1) Whenever a city is acting as distributing agent of water, not the property of the
176 corporation, outside of or within the corporate limits of such city, upon written petition of the
177 owners of [such] the water, [it] the city may increase the supply of water [owned by such
178 persons] that the petitioners own by any means provided in Section [10-8-18](#)~~[-and for that~~
179 purpose].

180 (2) (a) To increase the supply of water under Subsection (1), the city may levy and

181 collect from the owners of ~~[such] the~~ water a tax not exceeding ~~[such] the~~ sum per acre of land
 182 owned ~~[by such persons as may have been]~~ as agreed upon and designated in ~~[said] the~~
 183 petition~~[-, said tax when so collected to be appropriated exclusively to said purposes, except~~
 184 ~~such part thereof].~~

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

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

193 (b) If the lien amount is not paid in full in a given year:

194 (i) by September 15, the city shall certify any unpaid amount to the treasurer of the
 195 county in which the liened property is located; and

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

198 Section 5. Section 10-11-4 is amended to read:

199 **10-11-4. Costs of removal to be included in tax notice.**

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

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

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

210 (4) (a) After entry by the treasurer of the county[-] under Subsection (2):

211 (i) the amount entered[-: (a) shall have the force and effect of a valid judgment of the

212 ~~district court; (b)] is a nonrecurring direct charge that constitutes a political subdivision lien, as~~
213 ~~those terms are defined in Section 11-58-102, upon the property[; and] in accordance with Title~~
214 ~~11, Chapter 58, Political Subdivision Lien Authority; and~~

215 ~~[(c)] (ii) [shall be collected by the] the~~ treasurer of the county in which the property is
216 ~~located shall collect the amount entered at the time of the payment of general taxes.~~

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

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

220 ~~(A) the municipality shall record the lien in the office of the recorder of the county in~~
221 ~~which the lien property is located; and~~

222 ~~(B) the priority date of the lien, for the purpose of the judicial foreclosure, is the date~~
223 ~~on which the municipality records the lien.~~

224 ~~(5) Upon payment of the costs and expenses that the treasurer of the county enters~~
225 ~~under Subsection (2):~~

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

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

228 ~~(b) the municipality shall record a release of the lien in the office of the recorder of the~~
229 ~~county in which the lien property is located; and~~

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

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

235 ~~(b) In providing the notice required in Subsection (6)(a), the treasurer of the county~~
236 ~~shall:~~

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

239 ~~(ii) provide contact information, including a phone number, for the property owner to~~
240 ~~contact the municipality to obtain more information regarding the amount described in~~
241 ~~Subsection (6)(b)(i); and~~

242 ~~(iii) notify the property owner that:~~

243 (A) unless the municipality completes a judicial foreclosure under Subsection (4)(b), if
244 the amount described in Subsection (6)(b)(i) is not paid in full by September 15 of the current
245 year, any unpaid amount will be included on the property tax notice required by Section
246 [59-2-1317](#); and

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

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

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

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

258 ~~[(7)]~~ (8) This section does not apply to any public building, public structure, or public
259 improvement.

260 Section 6. Section **11-42-202** is amended to read:

261 **11-42-202. Requirements applicable to a notice of a proposed assessment area**
262 **designation.**

263 (1) Each notice required under Subsection [11-42-201](#)(2)(a) shall:

264 (a) state that the local entity proposes to:

265 (i) designate one or more areas within the local entity's jurisdictional boundaries as an
266 assessment area;

267 (ii) provide an improvement to property within the proposed assessment area; and

268 (iii) finance some or all of the cost of improvements by an assessment on benefitted
269 property within the assessment area;

270 (b) describe the proposed assessment area by any reasonable method that allows an
271 owner of property in the proposed assessment area to determine that the owner's property is
272 within the proposed assessment area;

273 (c) describe, in a general and reasonably accurate way, the improvements to be

274 provided to the assessment area, including:

275 (i) the nature of the improvements; and

276 (ii) the location of the improvements, by reference to streets or portions or extensions
277 of streets or by any other means that the governing body chooses that reasonably describes the
278 general location of the improvements;

279 (d) state the estimated cost of the improvements as determined by a project engineer;

280 (e) for the version of notice mailed in accordance with Subsection (4)(b), state the
281 estimated total assessment specific to the benefitted property for which the notice is mailed;

282 (f) state that the local entity proposes to levy an assessment on benefitted property
283 within the assessment area to pay some or all of the cost of the improvements according to the
284 estimated benefits to the property from the improvements;

285 (g) if applicable, state that an unassessed benefitted government property will receive
286 improvements for which the cost will be allocated proportionately to the remaining benefitted
287 properties within the proposed assessment area and that a description of each unassessed
288 benefitted government property is available for public review at the location or website
289 described in Subsection (6);

290 (h) state the assessment method by which the governing body proposes to calculate the
291 proposed assessment, including, if the local entity is a municipality or county, whether the
292 assessment will be collected:

293 (i) by directly billing a property owner; or

294 (ii) by inclusion on a property tax notice issued in accordance with Section [59-2-1317](#)
295 and in compliance with Section [11-42-401](#);

296 (i) state:

297 (i) the date described in Section [11-42-203](#) and the location at which protests against
298 designation of the proposed assessment area or of the proposed improvements are required to
299 be filed;

300 (ii) the method by which the governing body will determine the number of protests
301 required to defeat the designation of the proposed assessment area or acquisition or
302 construction of the proposed improvements; and

303 (iii) in large, boldface, and conspicuous type that a property owner must protest the
304 designation of the assessment area in writing if the owner objects to the area designation or

305 being assessed for the proposed improvements, operation and maintenance costs, or economic
306 promotion activities;

307 (j) state the date, time, and place of the public hearing required in Section 11-42-204;

308 (k) if the governing body elects to create and fund a reserve fund under Section

309 11-42-702, include a description of:

310 (i) how the reserve fund will be funded and replenished; and

311 (ii) how remaining money in the reserve fund is to be disbursed upon full payment of
312 the bonds;

313 (l) if the governing body intends to designate a voluntary assessment area, include a
314 property owner consent form that:

315 (i) estimates the total assessment to be levied against the particular parcel of property;

316 (ii) describes any additional benefits that the governing body expects the assessed

317 property to receive from the improvements;

318 (iii) designates the date and time by which the fully executed consent form is required
319 to be submitted to the governing body; and

320 (iv) if the governing body intends to enforce an assessment lien on the property in
321 accordance with Subsection 11-42-502.1(2)(~~e~~)(a)(ii)(C):

322 (A) appoints a trustee that satisfies the requirements described in Section 57-1-21;

323 (B) gives the trustee the power of sale; and

324 (C) explains that if an assessment or an installment of an assessment is not paid when
325 due, the local entity may sell the property owner's property to satisfy the amount due plus
326 interest, penalties, and costs, in the manner described in Title 57, Chapter 1, Conveyances;

327 (m) if the local entity intends to levy an assessment to pay operation and maintenance
328 costs or for economic promotion activities, include:

329 (i) a description of the operation and maintenance costs or economic promotion
330 activities to be paid by assessments and the initial estimated annual assessment to be levied;

331 (ii) a description of how the estimated assessment will be determined;

332 (iii) a description of how and when the governing body will adjust the assessment to
333 reflect the costs of:

334 (A) in accordance with Section 11-42-406, current economic promotion activities; or

335 (B) current operation and maintenance costs;

- 336 (iv) a description of the method of assessment if different from the method of
337 assessment to be used for financing any improvement; and
- 338 (v) a statement of the maximum number of years over which the assessment will be
339 levied for:
- 340 (A) operation and maintenance costs; or
341 (B) economic promotion activities;
- 342 (n) if the governing body intends to divide the proposed assessment area into
343 classifications under Subsection 11-42-201(1)(b), include a description of the proposed
344 classifications;
- 345 (o) if applicable, state the portion and value of the improvement that will be increased
346 in size or capacity to serve property outside of the assessment area and how the increases will
347 be financed; and
- 348 (p) state whether the improvements will be financed with a bond and, if so, the
349 currently estimated interest rate and term of financing, subject to Subsection (2), for which the
350 benefitted properties within the assessment area may be obligated.
- 351 (2) The estimated interest rate and term of financing in Subsection (1)(p) may not be
352 interpreted as a limitation to the actual interest rate incurred or the actual term of financing as
353 subject to the market rate at the time of the issuance of the bond.
- 354 (3) A notice required under Subsection 11-42-201(2)(a) may contain other information
355 that the governing body considers to be appropriate, including:
- 356 (a) the amount or proportion of the cost of the improvement to be paid by the local
357 entity or from sources other than an assessment;
- 358 (b) the estimated total amount of each type of assessment for the various improvements
359 to be financed according to the method of assessment that the governing body chooses; and
- 360 (c) provisions for any improvements described in Subsection 11-42-102(24)(a)(ii).
- 361 (4) Each notice required under Subsection 11-42-201(2)(a) shall:
- 362 (a) (i) (A) be published in a newspaper of general circulation within the local entity's
363 jurisdictional boundaries, once a week for four consecutive weeks, with the last publication at
364 least five but not more than 20 days before the day of the hearing required in Section
365 11-42-204; or
- 366 (B) if there is no newspaper of general circulation within the local entity's jurisdictional

367 boundaries, be posted in at least three public places within the local entity's jurisdictional
368 boundaries at least 20 but not more than 35 days before the day of the hearing required in
369 Section 11-42-204; and

370 (ii) be published on the Utah Public Notice Website described in Section 63F-1-701 for
371 four weeks before the deadline for filing protests specified in the notice under Subsection
372 (1)(i); and

373 (b) be mailed, postage prepaid, within 10 days after the first publication or posting of
374 the notice under Subsection (4)(a) to each owner of property to be assessed within the proposed
375 assessment area at the property owner's mailing address.

376 (5) (a) The local entity may record the version of the notice that is published or posted
377 in accordance with Subsection (4)(a) with the office of the county recorder, by legal description
378 and tax identification number as identified in county records, against the property proposed to
379 be assessed.

380 (b) The notice recorded under Subsection (5)(a) expires and is no longer valid one year
381 after the day on which the local entity records the notice if the local entity has failed to adopt
382 the designation ordinance or resolution under Section 11-42-201 designating the assessment
383 area for which the notice was recorded.

384 (6) A local entity shall make available on the local entity's website, or, if no website is
385 available, at the local entity's place of business, the address and type of use of each unassessed
386 benefitted government property described in Subsection (1)(g).

387 (7) If a governing body fails to provide actual or constructive notice under this section,
388 the local entity may not assess a levy against a benefitted property omitted from the notice
389 unless:

390 (a) the property owner gives written consent;

391 (b) the property owner received notice under Subsection 11-42-401(2)(a)(iii) and did
392 not object to the levy of the assessment before the final hearing of the board of equalization; or

393 (c) the benefitted property is conveyed to a subsequent purchaser and, before the date
394 of conveyance, the requirements of Subsections 11-42-206(3)(a)(i) and (ii), or, if applicable,
395 Subsection 11-42-207(1)(d)(i) are met.

396 Section 7. Section 11-42-501 is amended to read:

397 **11-42-501. Assessment constitutes a lien -- Characteristics of an assessment lien.**

398 (1) [Each] If the governing body of the local entity that adopts an assessment resolution
399 or ordinance records the assessment resolution or ordinance and the notice of proposed
400 assessment, in accordance with Section 11-42-206, in the office of the recorder of the county in
401 which the assessed property is located, each assessment levied under this chapter, including any
402 installment of an assessment, interest, and any penalties and costs of collection, constitutes a
403 political subdivision lien, as that term is defined in Section 11-58-102, against the property
404 assessed, in accordance with Title 11, Chapter 58, Political Subdivision Lien Authority, and
405 subject to the provisions of this chapter, as of the effective date of the assessment resolution or
406 ordinance.

407 (2) A lien under this section:

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

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

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

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

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

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

420 Section 8. Section 11-42-502 is amended to read:

421 **11-42-502. Enforcement of an assessment lien -- Pre-May 10, 2016, procedure.**

422 (1) The provisions of this section apply to any property that is:

423 (a) (i) located within the boundaries of an assessment area; and

424 (ii) the subject of a foreclosure procedure initiated before May 10, 2016, for an
425 assessment or an installment of an assessment that is not paid when due; or

426 (b) located within the boundaries of an assessment area for which the local entity
427 issued an assessment bond or a refunding assessment bond:

428 (i) before May 10, 2016;

429 (ii) that has not reached final maturity; and
430 (iii) that is not refinanced on or after May 10, 2016.

431 (2) (a) If an assessment or an installment of an assessment is not paid when due[;] in a
432 given year:

433 (i) subject to Subsection (2)(b):

434 (A) by September 15, the governing body of the local entity that levies the assessment
435 shall certify any unpaid amount calculated as of the date of certification to the treasurer of the
436 county in which the assessed property is located; and

437 (B) the county treasurer shall include the certified amount on the property tax notice
438 required by Section 59-2-1317 for that year; and

439 (ii) the local entity may sell the property on which the assessment has been levied for
440 the amount due plus interest, penalties, and costs, in the manner provided:

441 ~~[(a)]~~ (A) by resolution or ordinance of the local entity;

442 ~~[(b)]~~ (B) in Title 59, Chapter 2, Part 13, Collection of Taxes, for the sale of property
443 for delinquent general property taxes; or

444 ~~[(c)]~~ (C) in Title 57, Chapter 1, Conveyances, as though the property were the subject
445 of a trust deed in favor of the local entity.

446 (b) (i) The certification of the unpaid amount described in Subsection (2)(a)(i):

447 (A) has no effect on the amount due plus interest, penalties, and costs or other
448 requirements of the assessment as described in the assessment resolution or ordinance; and

449 (B) is required to provide for the ability of the local entity to collect the delinquent
450 assessment by the sale of property in a sale for delinquent general property taxes and tax notice
451 charges, as that term is defined in Section 59-2-1301.5, in accordance with Title 59, Chapter 2,
452 Part 13, Collection of Taxes.

453 (ii) A local entity's failure to certify an amount in accordance with Subsection (2)(a)(i)
454 or a county treasurer's failure to include the certified amount on the property tax notice is not a
455 defense to and does not delay, prohibit, or diminish a local entity's lien rights or authority to
456 pursue any enforcement remedy, other than a delay in the local entity's ability to collect the
457 delinquent assessment as described in Subsection (2)(b)(i)(B).

458 (c) Nothing in Subsection (2)(a)(i) or in Title 11, Chapter 58, Political Subdivision
459 Lien Authority, prohibits or diminishes a local entity's authority to pursue any remedy in

460 Subsection (2)(a)(ii).

461 (3) Except as otherwise provided in this chapter, each tax sale under Subsection
462 (2)~~(b)~~(a)(ii)(B) shall be governed by Title 59, Chapter 2, Part 13, Collection of Taxes, to the
463 same extent as if the sale were for the sale of property for delinquent general property taxes.

464 (4) (a) In a foreclosure under Subsection (2)~~(c)~~(a)(ii)(C):

465 (i) the local entity may bid at the sale;

466 (ii) the local entity's governing body shall designate a trustee satisfying the
467 requirements of Section 57-1-21;

468 (iii) each trustee designated under Subsection (4)(a)(ii) has a power of sale with respect
469 to the property that is the subject of the delinquent assessment lien;

470 (iv) the property that is the subject of the delinquent assessment lien is considered to
471 have been conveyed to the trustee, in trust, for the sole purpose of permitting the trustee to
472 exercise the trustee's power of sale under Subsection (4)(a)(iii);

473 (v) if no one bids at the sale and pays the local entity the amount due on the
474 assessment, plus interest and costs, the property is considered sold to the local entity for those
475 amounts; and

476 (vi) the local entity's chief financial officer may substitute and appoint one or more
477 successor trustees, as provided in Section 57-1-22.

478 (b) The designation of a trustee under Subsection (4)(a)(ii) shall be disclosed in the
479 notice of default that the trustee gives to commence the foreclosure, and need not be stated in a
480 separate instrument.

481 (5) (a) The redemption of property that is the subject of a tax sale under Subsection
482 (2)~~(b)~~(a)(ii)(B) is governed by Title 59, Chapter 2, Part 13, Collection of Taxes.

483 (b) The redemption of property that is the subject of a foreclosure proceeding under
484 Subsection (2)~~(c)~~(a)(ii)(C) is governed by Title 57, Chapter 1, Conveyances.

485 (6) (a) The remedies described in this part for the collection of an assessment and the
486 enforcement of an assessment lien are cumulative.

487 (b) The use of one or more of the remedies described in this part does not deprive the
488 local entity of any other available remedy or means of collecting the assessment or enforcing
489 the assessment lien.

490 Section 9. Section 11-42-502.1 is amended to read:

491 **11-42-502.1. Enforcement of an assessment lien -- Post-May 10, 2016, procedure.**

492 (1) (a) Except as provided in Subsection (1)(b), the provisions of this section apply to
493 any property that is:

494 (i) located within the boundaries of an assessment area; and

495 (ii) the subject of a foreclosure procedure initiated on or after May 10, 2016, for an
496 assessment or an installment of an assessment that is not paid when due.

497 (b) The provisions of this chapter do not apply to property described in Subsection
498 [11-42-502\(1\)\(b\)](#).

499 (2) (a) If an assessment or an installment of an assessment is not paid when due[;] in a
500 given year:

501 (i) subject to Subsection (2)(b):

502 (A) by September 15, the governing body of the local entity that levies the assessment
503 shall certify any unpaid amount calculated as of the date of the certification to the treasurer of
504 the county in which the assessed property is located; and

505 (B) the county treasurer shall include the certified amount on the property tax notice
506 required by Section [59-2-1317](#) for that year; and

507 (ii) the local entity may sell the property on which the assessment has been levied for
508 the amount due plus interest, penalties, and costs:

509 ~~[(a)]~~ (A) in the manner provided in Title 59, Chapter 2, Part 13, Collection of Taxes,
510 for the sale of property for delinquent general property taxes;

511 ~~[(b)]~~ (B) by judicial foreclosure; or

512 ~~[(c)]~~ (C) in the manner described in Title 57, Chapter 1, Conveyances, if[;-(i)] the
513 property is in a voluntary assessment area[;] and [~~(ii)~~] the owner of record of the property at the
514 time the local entity initiates the process to sell the property in accordance with Title 57,
515 Chapter 1, Conveyances, executed a property owner's consent form described in Subsection
516 [11-42-202\(1\)\(l\)](#) that includes a provision described in Subsection [11-42-202\(1\)\(l\)\(iv\)](#).

517 (b) (i) The certification of the unpaid amount described in Subsection (2)(a)(i):

518 (A) has no effect on the amount due plus interest, penalties, and costs or other
519 requirements of the assessment as described in the assessment resolution or ordinance; and

520 (B) is required to provide for the ability of the local entity to collect the delinquent
521 assessment by the sale of property in a sale for delinquent general property taxes and tax notice

522 charges, as that term is defined in Section 59-2-1301.5, in accordance with Title 59, Chapter 2,
523 Part 13, Collection of Taxes.

524 (ii) A local entity's failure to certify an amount in accordance with Subsection (2)(a)(i)
525 or a county treasurer's failure to include the certified amount on the property tax notice is not a
526 defense to and does not delay, prohibit, or diminish a local entity's lien rights or authority to
527 pursue any enforcement remedy, other than a delay in the local entity's ability to collect the
528 delinquent assessment as described in Subsection (2)(b)(i)(B).

529 (c) Nothing in Subsection (2)(a)(i) or in Title 11, Chapter 58, Political Subdivision
530 Lien Authority, prohibits or diminishes a local entity's authority to pursue any remedy in
531 Subsection (2)(a)(ii).

532 (3) Except as otherwise provided in this chapter, each tax sale under Subsection
533 (2)(a)(ii)(A) shall be governed by Title 59, Chapter 2, Part 13, Collection of Taxes, to the same
534 extent as if the sale were for the sale of property for delinquent general property taxes.

535 (4) (a) The redemption of property that is the subject of a tax sale under Subsection
536 (2)(~~(a)~~)(a)(ii)(A) is governed by Title 59, Chapter 2, Part 13, Collection of Taxes.

537 (b) The redemption of property that is the subject of a judicial foreclosure proceeding
538 under Subsection (2)(~~(b)~~)(a)(ii)(B) is governed by Title 78B, Chapter 6, Part 9, Mortgage
539 Foreclosure.

540 (c) The redemption of property that is the subject of a foreclosure proceeding under
541 Subsection (2)(~~(c)~~)(a)(ii)(C) is governed by Title 57, Chapter 1, Conveyances.

542 (5) (a) The remedies described in this part for the collection of an assessment and the
543 enforcement of an assessment lien are cumulative.

544 (b) The use of one or more of the remedies described in this part does not deprive the
545 local entity of any other available remedy or means of collecting the assessment or enforcing
546 the assessment lien.

547 Section 10. Section 11-42a-201 is amended to read:

548 **11-42a-201. Resolution or ordinance designating an energy assessment area,**
549 **levying an assessment, and issuing an energy assessment bond.**

550 (1) (a) Except as otherwise provided in this chapter, and subject to the requirements of
551 this part, at the request of a property owner on whose property or for whose benefit an
552 improvement is being installed or being reimbursed, a governing body of a local entity may

553 adopt an energy assessment resolution or an energy assessment ordinance that:

- 554 (i) designates an energy assessment area;
- 555 (ii) levies an assessment within the energy assessment area; and
- 556 (iii) if applicable, authorizes the issuance of an energy assessment bond.

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

- 558 (i) include property that is not intended to be assessed; and
- 559 (ii) overlap, be coextensive with, or be substantially coterminous with the boundaries

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

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

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

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

570 (ii) if there is no newspaper of general circulation where the energy assessment area is
571 located, posting a copy of the resolution or ordinance in at least three public places within the
572 local entity's jurisdictional boundaries for at least 21 days.

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

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

- 577 (a) on the date of publication or posting of the notice under Subsection (2); or
- 578 (b) at a later date as provided in the resolution or ordinance.

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

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

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

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

588 (c) ~~[A local entity's failure]~~ If a local entity fails to file a notice of assessment interest
589 under this Subsection (4) [has no effect on the validity of an assessment levied under an energy
590 assessment resolution or ordinance adopted under Subsection (1)];

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

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

594 (A) the subsequent purchaser gives written consent;

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

596 (C) the subsequent purchaser purchased the property after a corrected notice was filed
597 under Subsection (4)(d).

598 (d) The local entity may file a corrected notice if the entity fails to comply with the date
599 or other requirements for filing a notice of assessment interest.

600 (e) If a governing body has filed a corrected notice under Subsection (4)(d), the local
601 entity may not retroactively collect or adjust the amount of the levy to recapture lost funds for a
602 levy that the local entity was prohibited from collecting, if applicable, under Subsection (4)(c).

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

604 **11-42a-301. Assessment constitutes a lien -- Characteristics of an energy**
605 **assessment lien.**

606 (1) [Each] If a local entity that adopts an assessment resolution or ordinance records
607 the assessment resolution or ordinance and the notice of proposed assessment, in accordance
608 with Section [11-42a-201](#), in the office of the recorder of the county in which the assessed
609 property is located, each assessment levied under this chapter, including any installment of an
610 assessment, interest, and any penalties and costs of collection, constitutes a political
611 subdivision lien, as that term is defined in Section [11-58-102](#), against the assessed property, in
612 accordance with Title 11, Chapter 58, Political Subdivision Lien Authority, and subject to the
613 provisions of this chapter, beginning on the effective date of the energy assessment resolution
614 or ordinance that the local entity adopts under Subsection [11-42a-201](#)(1)(a).

- 615 (2) An energy assessment lien under this section:
- 616 (a) is superior to the lien of a trust deed, mortgage, mechanic's or materialman's lien, or
- 617 other encumbrances;
- 618 (b) has the same priority as, but is separate and distinct from:
- 619 (i) a lien for general property taxes; or
- 620 (ii) any other energy assessment lien levied under this chapter;
- 621 (c) applies to any reduced payment obligations without interruption, change in priority,
- 622 or alteration in any manner; and
- 623 (d) continues until the assessment and any related reduced payment obligations,
- 624 interest, penalties, and costs are paid, regardless of:
- 625 (i) a sale of the property for or on account of a delinquent general property tax, special
- 626 tax, or other assessment; or
- 627 (ii) the issuance of a tax deed, an assignment of interest by the county, or a sheriff's
- 628 certificate of sale or deed.

629 Section 12. Section **11-42a-303** is amended to read:

630 **11-42a-303. Enforcement of an energy assessment lien.**

631 (1) (a) If an assessment or an installment of an assessment is not paid when due[;] in a

632 given year:

633 (i) subject to Subsection (1)(c):

634 (A) by September 15, the governing body of the local entity that levies the assessment

635 shall certify any unpaid amount calculated as of the date of certification to the treasurer of the

636 county in which the assessed property is located; and

637 (B) the county treasurer shall include the certified amount on the property tax notice

638 required by Section 59-2-1317 for that year; and

639 (ii) the local entity may sell the property on which the assessment has been levied for

640 the amount due plus interest, penalties, and costs:

641 [(a)] (A) in the manner provided in Title 59, Chapter 2, Part 13, Collection of Taxes,

642 for the sale of property for delinquent general property taxes;

643 [(b)] (B) by judicial foreclosure; or

644 [(c)] (C) in the manner provided in Title 57, Chapter 1, Conveyances, as though the

645 property were the subject of a trust deed in favor of the local entity if the owner of record of the

646 property at the time the local entity initiates the process to sell the property in accordance with
647 Title 57, Chapter 1, Conveyances, has executed a property owner's consent form [~~that:~~] in
648 accordance with Subsection (1)(b).

649 (b) The local entity shall ensure that the consent form described in Subsection
650 (1)(a)(ii)(C):

651 (i) estimates the total assessment to be levied against the particular parcel of property;

652 (ii) describes any additional benefits that the local entity expects the assessed property
653 to receive from the improvements;

654 (iii) designates the date and time by which the fully executed consent form is required
655 to be submitted to the local entity; and

656 (iv) (A) appoints a trustee that satisfies the requirements described in Section 57-1-21;

657 (B) gives the trustee the power of sale; and

658 (C) explains that if an assessment or an installment of an assessment is not paid when
659 due, the local entity may sell the property owner's property to satisfy the amount due plus
660 interest, penalties, and costs, in the manner described in Title 57, Chapter 1, Conveyances.

661 (c) (i) The certification of the unpaid amount described in Subsection (1)(a)(i):

662 (A) has no effect on the amount due plus interest, penalties, and costs or other
663 requirements of the energy assessment as described in the energy assessment resolution or
664 ordinance; and

665 (B) is required to provide for the ability of the local entity to collect the delinquent
666 energy assessment by the sale of property in a sale for delinquent general property taxes and tax
667 notice charges, as that term is defined in Section 59-2-1301.5, in accordance with Title 59,
668 Chapter 2, Part 13, Collection of Taxes.

669 (ii) A local entity's failure to certify an amount in accordance with Subsection (1)(a)(i)
670 or a county treasurer's failure to include the certified amount on the property tax notice is not a
671 defense to and does not delay, prohibit, or diminish a local entity's lien rights or authority to
672 pursue any enforcement remedy, other than a delay in the local entity's ability to collect the
673 delinquent energy assessment as described in Subsection (1)(c)(i)(B).

674 (d) Nothing in Subsection (1)(a)(i) or in Title 11, Chapter 58, Political Subdivision
675 Lien Authority, prohibits or diminishes a local entity's authority to pursue any remedy in
676 Subsection (1)(a)(ii).

677 (2) If the local entity has assigned the local entity's rights to a third-party lender under
678 Section 11-42a-302, the local entity shall provide written instructions to the third-party lender
679 as to which method of enforcement the third-party lender shall pursue.

680 (3) Except as otherwise provided in this chapter, each tax sale under Subsection
681 (1)~~(b)~~(a)(ii)(B) is governed by Title 59, Chapter 2, Part 13, Collection of Taxes, to the same
682 extent as if the sale were for the sale of property for delinquent general property taxes.

683 (4) (a) In a foreclosure under Subsection (1)~~(c)~~(a)(ii)(C):

684 (i) the local entity may bid at the sale;

685 (ii) if no one bids at the sale and pays the local entity the amount due on the
686 assessment, plus interest and costs, the property is considered sold to the local entity for those
687 amounts; and

688 (iii) the local entity's chief financial officer may substitute and appoint one or more
689 successor trustees, as provided in Section 57-1-22.

690 (b) (i) The local entity shall disclose the designation of a trustee under Subsection
691 (4)(a)(ii) in the notice of default that the trustee gives to commence the foreclosure.

692 (ii) The local entity is not required to disclose the designation of a trustee under
693 Subsection (4)(a)(ii) in an instrument separate from the notice described in Subsection
694 (4)(b)(i).

695 (5) (a) The redemption of property that is the subject of a tax sale under Subsection
696 (1)(b) is governed by Title 59, Chapter 2, Part 13, Collection of Taxes.

697 (b) The redemption of property that is the subject of a foreclosure proceeding under
698 Subsection (1)~~(c)~~(a)(ii)(C) is governed by Title 57, Chapter 1, Conveyances.

699 (6) The remedies described in this part for the collection of an assessment and the
700 enforcement of an energy assessment lien are cumulative, and the use of one or more of those
701 remedies does not deprive the local entity of any other available remedy, means of collecting
702 the assessment, or means of enforcing the energy assessment lien.

703 Section 13. Section 11-58-101 is enacted to read:

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

705 **11-58-101. Title.**

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

707 Section 14. Section 11-58-102 is enacted to read:

708 11-58-102. Definitions.

709 As used in this chapter:

710 (1) "Direct charge" means a charge, fee, assessment, or amount, other than a property
711 tax, that a political subdivision charges to a property owner.

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

715 (3) "Notice of lien" means a notice that:

716 (a) a political subdivision records in the office of the recorder of the county in which a
717 property that is the subject of a nonrecurring direct charge is located; and

718 (b) describes the nature and amount of the nonrecurring direct charge and whether the
719 political subdivision intends to certify the charge to the county treasurer under statutory
720 authority that allows the treasurer to place the charge on the property tax notice described in
721 Section [59-2-1317](#).

722 (4) "Political subdivision" means:

723 (a) a county, as that term is defined in Section [17-50-101](#);

724 (b) a municipality, as that term is defined in Section [10-1-104](#);

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

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

727 (e) an interlocal entity, as that term is defined in Section [11-13-103](#);

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

730 (g) a local building authority, as that term is defined in Section [17D-2-102](#);

731 (h) a conservation district, as that term is defined in Section [17D-3-102](#); or

732 (i) a local entity, as that term is defined in Sections [11-42-102](#) and [11-42a-102](#).

733 (5) "Political subdivision lien" means a lien that a statute expressly authorizes a
734 political subdivision to hold and record, including a direct charge that constitutes, according to
735 an express statutory provision, a lien.

736 (6) "Property tax" means a tax imposed on real property under Title 59, Chapter 2,
737 Property Tax Act, Title 59, Chapter 3, Tax Equivalent Property Act, or Title 59, Chapter 4,
738 Privilege Tax.

739 (7) "Tax sale" means the tax sale described in Title 59, Chapter 2, Part 13, Collection
740 of Taxes.

741 Section 15. Section **11-58-103** is enacted to read:

742 **11-58-103. Political subdivision liens -- Status -- Limitations.**

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

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

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

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

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

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

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

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

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

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

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

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

760 (i) under Subsection [59-2-1317](#)(3), has the same priority as a property tax and is
761 subject to collection in a tax sale in accordance with Title 59, Chapter 2, Part 13, Collection of
762 Taxes, if:

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

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

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

768 (A) attaches to the property; and

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

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

- 775 (i) does not attach to the property; and
- 776 (ii) is invalid against the subsequent bona fide purchaser.

777 (4) If the holder of a political subdivision lien records the lien or a notice of lien, upon
778 payment of the amount that constitutes the lien:

- 779 (a) the lien is released from the property; and
- 780 (b) the lienholder shall record a release of the lien or the notice of lien in the same
781 recorder's office in which the lienholder recorded the lien or the notice of the lien.

782 (c) Unless otherwise expressly stated in statute, a partial payment of an amount
783 constituting a political subdivision lien, including all costs, charges, interest, and amounts
784 accrued since the unpaid amount was certified to the county treasurer, is not a release of any
785 assessment to be paid in accordance with Title 11, Chapter 42, Assessment Area Act, or Title
786 11, Chapter 42a, Commercial Property Assessed Clean Energy Act.

787 (5) Nothing in this section limits a political subdivision's lien authority, lien rights, or
788 remedies otherwise provided in statute, a contract, a judgment, or another property interest.

789 Section 16. Section 17B-1-902 is amended to read:

790 **17B-1-902. Lien for past due service fees -- Notice -- Partial payment allocation.**

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

796 (b) (i) Upon certification under Subsection (1)(a), the past due fees, and if applicable,
797 interest and administrative costs, become a political subdivision lien, as those terms are defined
798 in Section 11-58-102, on the customer's property to which the commodities, services, or
799 facilities were provided in accordance with Title 11, Chapter 58, Political Subdivision Lien
800 Authority.

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

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

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

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

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

813 (iii) notify the property owner that:

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

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

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

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

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

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

829 (ii) itemize the unpaid fee, administrative cost, or interest separate from any other tax,
830 fee, interest, or penalty that is included on the property tax notice in accordance with Section
831 59-2-1317.

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

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

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

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

840 (c) nullify or terminate a valid lien.

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

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

845 **17B-2a-506. Different use charges for different units -- Use charges based on the**
846 **size of the land served -- Use charge may not be based on property value.**

847 (1) An irrigation district may:

848 (a) divide the district into units and apply different use charges to the different units;
849 and

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

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

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

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

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

859 (i) shall:

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

862 (B) collect, receive, and provide an accounting for all money belonging to the district

863 from use charges; [~~and~~]

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

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

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

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

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

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

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

881 Section 18. Section **17B-2a-1007** is amended to read:

882 **17B-2a-1007. Contract assessments.**

883 (1) As used in this section:

884 (a) "Assessed land" means:

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

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

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

893 (c) "Governing body" means:

- 894 (i) for a county, city, or town, the legislative body of the county, city, or town;
- 895 (ii) for a local district, the board of trustees of the local district;
- 896 (iii) for a special service district:
 - 897 (A) the legislative body of the county, city, or town that established the special service
 - 898 district, if no administrative control board has been appointed under Section 17D-1-301; or
 - 899 (B) the administrative control board of the special service district, if an administrative
 - 900 control board has been appointed under Section 17D-1-301; and
- 901 (iv) for any other political subdivision of the state, the person or body with authority to
- 902 govern the affairs of the political subdivision.
- 903 (d) "Petitioner" means a private petitioner or a public petitioner.
- 904 (e) "Private petitioner" means an owner of land within a water conservancy district
- 905 who submits a petition to a water conservancy district under Subsection (3) to enter into a
- 906 water contract with the district.
- 907 (f) "Private water user" means an owner of land within a water conservancy district
- 908 who enters into a water contract with the district.
- 909 (g) "Public petitioner" means a political subdivision of the state:
 - 910 (i) whose territory is partly or entirely within the boundaries of a water conservancy
 - 911 district; and
 - 912 (ii) that submits a petition to a water conservancy district under Subsection (3) to enter
 - 913 into a water contract with the district.
- 914 (h) "Public water user" means a political subdivision of the state:
 - 915 (i) whose territory is partly or entirely within the boundaries of a water conservancy
 - 916 district; and
 - 917 (ii) that enters into a water contract with the district.
- 918 (i) "Water contract" means a contract between a water conservancy district and a
- 919 private water user or a public water user under which the water user purchases, leases, or
- 920 otherwise acquires the beneficial use of water from the water conservancy district for the
- 921 benefit of:
 - 922 (i) land owned by the private water user; or
 - 923 (ii) land within the public water user's boundaries that is also within the boundaries of
 - 924 the water conservancy district.

- 925 (j) "Water user" means a private water user or a public water user.
- 926 (2) A water conservancy district may levy a contract assessment as provided in this
927 section.
- 928 (3) (a) The governing body of a public petitioner may authorize its chief executive
929 officer to submit a written petition on behalf of the public petitioner to a water conservancy
930 district requesting to enter into a water contract.
- 931 (b) A private petitioner may submit a written petition to a water conservancy district
932 requesting to enter into a water contract.
- 933 (c) Each petition under this Subsection (3) shall include:
- 934 (i) the petitioner's name;
- 935 (ii) the quantity of water the petitioner desires to purchase or otherwise acquire;
- 936 (iii) a description of the land upon which the water will be used;
- 937 (iv) the price to be paid for the water;
- 938 (v) the amount of any service, turnout, connection, distribution system, or other charge
939 to be paid;
- 940 (vi) whether payment will be made in cash or annual installments;
- 941 (vii) a provision requiring the contract assessment to become a lien on the land for
942 which the water is petitioned and is to be allotted; and
- 943 (viii) an agreement that the petitioner is bound by the provisions of this part and the
944 rules and regulations of the water conservancy district board of trustees.
- 945 (4) (a) If the board of a water conservancy district desires to consider a petition
946 submitted by a petitioner under Subsection (3), the board shall:
- 947 (i) publish notice of the petition and of the hearing required under Subsection (4)(a)(ii)
948 at least once a week in two successive weeks in a newspaper of general circulation within the
949 county in which the political subdivision or private petitioner's land, as the case may be, is
950 located; and
- 951 (ii) hold a public hearing on the petition.
- 952 (b) Each notice under Subsection (4)(a)(i) shall:
- 953 (i) state that a petition has been filed and that the district is considering levying a
954 contract assessment; and
- 955 (ii) give the date, time, and place of the hearing required under Subsection (4)(a)(ii).

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

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

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

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

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

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

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

972 (a) deny the petition; or

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

975 (6) The board of a water conservancy district that grants a petition under this section
976 may:

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

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

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

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

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

986 (i) cause a certified copy of the resolution, ordinance, or order levying the assessment

987 to be recorded in the office of the recorder of each county in which assessed land is located;
988 and

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

991 (b) Upon the recording of the resolution [~~or ordinance under~~], ordinance, or order, in
992 accordance with Subsection (7)(a)(i)[;];

993 (i) the contract assessment associated with allotting water to the assessed land under
994 the water contract becomes a [~~perpetual lien~~] political subdivision lien, as that term is defined
995 in Section 11-58-102, on the assessed land[-], in accordance with Title 11, Chapter 58, Political
996 Subdivision Lien Authority, as of the effective date of the resolution, ordinance, or order; and

997 (ii) (A) the board of trustees of the water conservancy district shall certify the amount
998 of the assessment to the county treasurer; and

999 (B) the county treasurer shall include the certified amount on the property tax notice
1000 required by Section 59-2-1317 for that year.

1001 (c) (i) Each county in which assessed land is located shall collect the contract
1002 assessment in the same manner as taxes levied by the county.

1003 (ii) If the amount of a contract assessment levied under this section is not paid in full in
1004 a given year:

1005 (A) by September 15, the governing body of the water conservancy district that levies
1006 the contract assessment shall certify any unpaid amount to the treasurer of the county in which
1007 the property is located; and

1008 (B) the county treasurer shall include the certified amount on the property tax notice
1009 required by Section 59-2-1317 for that year.

1010 (8) (a) The board of trustees of each water conservancy district that levies a contract
1011 assessment under this section shall:

1012 (i) hold a public hearing, before August 8 of each year in which a contract assessment
1013 is levied, to hear and consider objections filed under Subsection (8)(b); and

1014 (ii) twice publish a notice, at least a week apart:

1015 (A) [~~†~~] in a newspaper of general circulation in each county with assessed land
1016 included within the district boundaries[;] or [~~††~~], if there is no newspaper of general
1017 circulation within the county, in a newspaper of general circulation in an adjoining county; and

1018 (B) that contains[~~:(B)~~] a general description of the assessed land[~~:(H)~~], the amount of
1019 the contract assessment[~~;~~], and [~~(H)~~] the time and place of the public hearing under Subsection
1020 (8)(a)(i).

1021 (b) An owner of assessed land within the water conservancy district who believes that
1022 the contract assessment on the owner's land is excessive, erroneous, or illegal may, before the
1023 hearing under Subsection (8)(a)(i), file with the board of trustees a verified, written objection to
1024 the assessment, stating the grounds for the objection.

1025 (c) (i) At each hearing under Subsection (8)(a)(i), the board of trustees shall hear and
1026 consider the evidence and arguments supporting each objection.

1027 (ii) After hearing and considering the evidence and arguments supporting an objection,
1028 the board of trustees:

1029 (A) shall enter a written order, stating its decision; and

1030 (B) may modify the assessment.

1031 (d) (i) An owner of assessed land may file a petition in district court seeking review of
1032 a board of trustees' order under Subsection (8)(c)(ii)(A).

1033 (ii) Each petition under Subsection (8)(d)(i) shall:

1034 (A) be filed within 30 days after the board enters its written order;

1035 (B) state specifically the part of the board's order for which review is sought; and

1036 (C) be accompanied by a bond with good and sufficient security in an amount not
1037 exceeding \$200, as determined by the court clerk.

1038 (iii) If more than one owner of assessed land seeks review, the court may, upon a
1039 showing that the reviews may be consolidated without injury to anyone's interests, consolidate
1040 the reviews and hear them together.

1041 (iv) The court shall act as quickly as possible after a petition is filed.

1042 (v) A court may not disturb a board of trustees' order unless the court finds that the
1043 contract assessment on the petitioner's assessed land is manifestly disproportionate to
1044 assessments imposed upon other land in the district.

1045 (e) If no petition under Subsection (8)(d) is timely filed, the contract assessment is
1046 conclusively considered to have been made in proportion to the benefits conferred on the land
1047 in the district.

1048 (9) Each resolution, ordinance, or order under which a water conservancy district

1049 levied a Class B, Class C, or Class D assessment before April 30, 2007, under the law in effect
1050 at the time of the levy is validated, ratified, and confirmed, and a water conservancy district
1051 may continue to levy the assessment according to the terms of the resolution, ordinance, or
1052 order.

1053 (10) A contract assessment is not a levy of an ad valorem property tax and is not
1054 subject to the limits stated in Section [17B-2a-1006](#).

1055 Section 19. Section **59-2-1301.5** is enacted to read:

1056 **59-2-1301.5. Definitions.**

1057 As used in this part:

1058 (1) "Tax notice charge" means an amount that:

1059 (a) a property owner owes to a tax notice charge entity in relation to real property; and

1060 (b) the county treasurer lists on the property tax notice in accordance with Section
1061 [59-2-1317](#) or another statutory authorization allowing the item's inclusion on the property tax
1062 notice.

1063 (2) "Tax notice charge entity" means the entity that certifies to the county treasurer an
1064 outstanding amount that:

1065 (a) a property owner owes to the entity in relation to the property; and

1066 (b) the county treasurer lists on the property tax notice as a tax notice charge.

1067 Section 20. Section **59-2-1305** is amended to read:

1068 **59-2-1305. Entries of payments made -- Payments to county treasurer.**

1069 (1) The assessor or, if this duty has been reassigned in an ordinance under Section
1070 [17-16-5.5](#), the treasurer shall note on the assessment roll, opposite the names of each person
1071 against whom taxes have been assessed or tax notice charges have been listed, the amount of
1072 the taxes and tax notice charges paid.

1073 (2) (a) The assessor or treasurer, as the case may be, shall require all checks to be made
1074 payable to the office of the county assessor or treasurer, respectively.

1075 (b) If the assessor or treasurer receives checks made payable to a payee other than the
1076 office of the county assessor or treasurer, respectively, the assessor or treasurer, as the case may
1077 be, shall immediately endorse the check with a restrictive endorsement that makes the check
1078 payable to the office of the county treasurer.

1079 (3) The assessor shall deposit all money the assessor collects into an account controlled

1080 by the county treasurer.

1081 Section 21. Section **59-2-1317** is amended to read:

1082 **59-2-1317. Tax notice -- Contents of notice -- Procedures and requirements for**
1083 **providing notice.**

1084 (1) As used in this section, "political subdivision lien" means the same as that term is
1085 defined in Section 11-58-102.

1086 ~~(1)~~ (2) Subject to the other provisions of this section, the county treasurer shall:

1087 (a) collect the taxes and tax notice charges; and

1088 (b) provide a notice to each taxpayer that contains the following:

1089 (i) the kind and value of property assessed to the taxpayer;

1090 (ii) the street address of the property, if available to the county;

1091 (iii) that the property may be subject to a detailed review in the next year under Section
1092 59-2-303.1;

1093 (iv) the amount of taxes levied;

1094 (v) a separate statement of the taxes levied only on a certain kind or class of property
1095 for a special purpose;

1096 (vi) property tax information pertaining to taxpayer relief, options for payment of
1097 taxes, and collection procedures;

1098 (vii) any tax notice charges applicable to the property, including:

1099 (A) if applicable, a political subdivision lien for road damage that a railroad company
1100 causes, as described in Section 10-7-30.

1101 (B) if applicable, a political subdivision lien for municipal water distribution, as
1102 described in Section 10-8-17, or a political subdivision lien for an increase in supply from a
1103 municipal water distribution, as described in Section 10-8-19;

1104 (C) if applicable, a political subdivision lien for unpaid abatement fees as described in
1105 Section 10-11-4;

1106 ~~(vii)~~ (D) if applicable, ~~[the amount]~~ a political subdivision lien for the unpaid portion
1107 of an assessment assessed in accordance with [Section 11-42-401;] Title 11, Chapter 42,
1108 Assessment Area Act, or Title 11, Chapter 42a, Commercial Property Assessed Clean Energy
1109 Act, including unpaid costs, charges, and interest as of the date the local entity certifies the
1110 unpaid amount to the county treasurer;

1111 [~~(viii)~~] (E) if applicable, for a local district in accordance with Section 17B-1-902, a
1112 political subdivision lien for an unpaid fee, administrative cost, or interest [~~for a local district in~~
1113 ~~accordance with Section 17B-1-902~~];

1114 (F) if applicable, a political subdivision lien for an unpaid irrigation district use charge
1115 as described in Section 17B-2a-506; and

1116 (G) if applicable, a political subdivision lien for a contract assessment under a water
1117 contract, as described in Section 17B-2a-1007;

1118 (viii) a statement that, due to potentially ongoing charges, costs, penalties, and interest,
1119 payment of a tax notice charge may not:

1120 (A) pay off the full amount the property owner owes to the tax notice entity; or

1121 (B) cause a release of the lien underlying the tax notice charge;

1122 (ix) the date the taxes and tax notice charges are due;

1123 (x) the street address at which the taxes and tax notice charges may be paid;

1124 (xi) the date on which the taxes and tax notice charges are delinquent;

1125 (xii) the penalty imposed on delinquent taxes and tax notice charges;

1126 (xiii) a statement that explains the taxpayer's right to direct allocation of a partial
1127 payment in accordance with Subsection [~~(7)~~] (9);

1128 (xiv) other information specifically authorized to be included on the notice under this
1129 chapter; and

1130 (xv) other property tax information approved by the commission.

1131 (3) (a) Unless expressly allowed under this section or another statutory provision, the
1132 treasurer may not add an amount to be collected to the property tax notice.

1133 (b) If the county treasurer adds an amount to be collected to the property tax notice
1134 under this section or another statutory provision that expressly authorizes the item's inclusion
1135 on the property tax notice:

1136 (i) the amount constitutes a tax notice charge; and

1137 (ii) (A) the tax notice charge has the same priority as property tax; and

1138 (B) a delinquency of the tax notice charge triggers a tax sale, in accordance with
1139 Section 59-2-1343.

1140 [~~(2)~~] (4) For any property for which property taxes or tax notice charges are delinquent,
1141 the notice described in Subsection [~~(1)~~] (2) shall state, "Prior taxes or tax notice charges are

1142 delinquent on this parcel."

1143 [~~(3)~~] (5) Except as provided in Subsection [~~(4)~~] (6), the county treasurer shall:

1144 (a) mail the notice required by this section, postage prepaid; or

1145 (b) leave the notice required by this section at the taxpayer's residence or usual place of
1146 business, if known.

1147 [~~(4)~~] (6) (a) Subject to the other provisions of this Subsection [~~(4)~~] (6), a county
1148 treasurer may, at the county treasurer's discretion, provide the notice required by this section by
1149 electronic mail if a taxpayer makes an election, according to procedures determined by the
1150 county treasurer, to receive the notice by electronic mail.

1151 (b) A taxpayer may revoke an election to receive the notice required by this section by
1152 electronic mail if the taxpayer provides written notice to the treasurer on or before October 1.

1153 (c) A revocation of an election under this section does not relieve a taxpayer of the
1154 duty to pay a tax or tax notice charge due under this chapter on or before the due date for
1155 paying the tax or tax notice charge.

1156 (d) A county treasurer shall provide the notice required by this section using a method
1157 described in Subsection [~~(3)~~] (5), until a taxpayer makes a new election in accordance with this
1158 Subsection [~~(4)~~] (6), if:

1159 (i) the taxpayer revokes an election in accordance with Subsection [~~(4)~~] (6)(b) to
1160 receive the notice required by this section by electronic mail; or

1161 (ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.

1162 (e) A person is considered to be a taxpayer for purposes of this Subsection [~~(4)~~] (6)
1163 regardless of whether the property that is the subject of the notice required by this section is
1164 exempt from taxation.

1165 [~~(5)~~] (7) (a) The county treasurer shall provide the notice required by this section to a
1166 taxpayer on or before November 1.

1167 (b) The county treasurer shall keep on file in the county treasurer's office the
1168 information set forth in the notice.

1169 (c) The county treasurer is not required to mail a tax receipt acknowledging payment.

1170 [~~(6)~~] (8) This section does not apply to property taxed under Section 59-2-1302 or
1171 59-2-1307.

1172 [~~(7)~~] (9) (a) A taxpayer who pays less than the full amount due on the taxpayer's

1173 property tax notice may, on a form provided by the county treasurer, direct how the county
1174 treasurer allocates the partial payment between:

- 1175 (i) the total amount due for property tax;
1176 (ii) the amount due for assessments~~;~~~~(iii) the amount due for~~₂ past due local district
1177 fees~~;~~₂, and other tax notice charges; and
1178 ~~(iv)~~ (iii) any other amounts due on the property tax notice.

1179 (b) The county treasurer shall comply with a direction submitted to the county treasurer
1180 in accordance with Subsection ~~(7)~~ (9)(a).

1181 (c) The provisions of this Subsection ~~(7)~~ (9) do not:

- 1182 (i) affect the right or ability of a local entity to pursue any available remedy for
1183 non-payment of any item listed on a taxpayer's property tax notice; or
1184 (ii) toll or otherwise change any time period related to a remedy described in
1185 Subsection ~~(7)~~ (9)(c)(i).

1186 Section 22. Section **59-2-1323** is amended to read:

1187 **59-2-1323. Undivided interests in real estate -- Interest of delinquent co-owner**
1188 **only to be sold.**

1189 (1) The county treasurer shall issue a receipt showing the interest on which taxes or tax
1190 notice charges are paid to any person paying taxes on an undivided interest in real estate.

1191 (2) If any portion of the taxes or tax notice charges on the real estate ~~[remains]~~ remain
1192 unpaid, it is the duty of the treasurer to sell only the undivided interest in the real estate which
1193 belongs to the co-owners who have not paid their portion of the tax.

1194 Section 23. Section **59-2-1324** is amended to read:

1195 **59-2-1324. Taxes and tax notice charges to be paid before distribution of estate of**
1196 **a deceased person.**

1197 (1) The district court shall require every administrator or executor to pay out of the
1198 funds of the estate all taxes and tax notice charges due from the estate.

1199 (2) No order or decree for the distribution of any property of any decedent among the
1200 heirs or devisees may be made until all taxes and tax notice charges against the estate are paid.

1201 Section 24. Section **59-2-1326** is amended to read:

1202 **59-2-1326. Illegal tax and tax notice charges -- Injunction to restrain collection.**

1203 (1) No injunction may be granted by any court to restrain the collection of any tax ~~[or]~~₂,

1204 any part of the tax, or any tax notice charge, nor to restrain the sale of any property for the
1205 nonpayment of the tax or tax notice charge, unless the tax or tax notice charge, or some part of
1206 the tax or tax notice charge sought to be enjoined:

1207 (a) is not authorized by law; or

1208 (b) is on property which is exempt from taxation.

1209 (2) If the payment of a part of a tax or tax notice charge is sought to be enjoined, the
1210 other part shall be paid or tendered before any action may be commenced.

1211 Section 25. Section **59-2-1327** is amended to read:

1212 **59-2-1327. Payment of tax or tax notice charge under protest -- Circumstances**
1213 **where authorized -- Action to recover tax or tax notice charge paid.**

1214 (1) Where [~~a tax is demanded or enforced by~~] a taxing entity demands or enforces a tax
1215 or where an entity responsible for a tax notice charge demands or enforces the tax notice
1216 charge, and the person whose property is taxed or charged claims the tax or tax notice charge is
1217 unlawful, that person may pay the tax or tax notice charge under protest to the county treasurer.

1218 (2) The person may then bring an action in the district court against the officer or
1219 taxing entity to recover the tax or tax notice or any portion of the tax or tax notice charge paid
1220 under protest.

1221 Section 26. Section **59-2-1331** is amended to read:

1222 **59-2-1331. Property tax due date -- Date tax is delinquent -- Penalty -- Interest --**
1223 **Payments -- Refund of prepayment.**

1224 (1) (a) Except as provided in Subsection (1)(b) and subject to Subsections (1)(c) and
1225 (d), all property taxes, unless otherwise specifically provided for under Section **59-2-1332**, or
1226 other law, and any tax notice charges, are due on November 30 of each year following the date
1227 of levy.

1228 (b) If November 30 falls on a Saturday, Sunday, or holiday:

1229 (i) the date of the next following day that is not a Saturday, Sunday, or holiday shall be
1230 substituted in Subsection (1)(a) and Subsection **59-2-1332**(1) for November 30; and

1231 (ii) the date of the day occurring 30 days after the date under Subsection (1)(b)(i) shall
1232 be substituted in Subsection **59-2-1332**(1) for December 30.

1233 (c) If a property tax is paid or postmarked after the due date described in this
1234 Subsection (1) the property tax is delinquent.

1235 (d) A county treasurer or other public official, public entity, or public employee may
1236 not require the payment of a property tax before the due date described in this Subsection (1).

1237 (2) (a) Except as provided in ~~[Subsection]~~ Subsections (2)(e) and (f), for each parcel,
1238 all delinquent taxes and tax notice charges on each separately assessed parcel are subject to a
1239 penalty of 2.5% of the amount of the delinquent taxes and tax notice charges or \$10, whichever
1240 is greater.

1241 (b) Unless the delinquent taxes and tax notice charges, together with the penalty, are
1242 paid on or before January 31, the amount of taxes and tax notice charges and penalty shall bear
1243 interest on a per annum basis from the January 1 immediately following the delinquency date.

1244 (c) Except as provided in Subsection (2)(d), for purposes of Subsection (2)(b), the
1245 interest rate is equal to the sum of:

1246 (i) 6%; and

1247 (ii) the federal funds rate target:

1248 (A) established by the Federal Open Markets Committee; and

1249 (B) that exists on the January 1 immediately following the date of delinquency.

1250 (d) The interest rate described in Subsection (2)(c) may not be:

1251 (i) less than 7%; or

1252 (ii) more than 10%.

1253 (e) The penalty described in Subsection (2)(a) is 1% of the amount of the delinquent
1254 taxes and tax notice charges or \$10, whichever is greater, if all delinquent taxes, all tax notice
1255 charges, and the penalty are paid on or before the January 31 immediately following the
1256 delinquency date.

1257 (f) This section does not apply to the costs, charges, and interest rate accruing on any
1258 tax notice charge related to an assessment assessed in accordance with:

1259 (i) Title 11, Chapter 42, Assessment Area Act; or

1260 (ii) Title 11, Chapter 42a, Commercial Property Assessed Clean Energy Act.

1261 (3) (a) If the delinquency exceeds one year, the amount of taxes, tax notice charges,
1262 and penalties for that year and all succeeding years shall bear interest until settled in full
1263 through redemption or tax sale.

1264 (b) The interest rate to be applied shall be calculated for each year as established under
1265 Subsection (2) and shall apply on each individual year's delinquency until paid.

1266 (4) The county treasurer may accept and credit on account against taxes and tax notice
1267 charges becoming due during the current year, at any time before or after the tax rates are
1268 adopted, but not subsequent to the date of delinquency, either:

- 1269 (a) payments in amounts of not less than \$10; or
- 1270 (b) the full amount of the unpaid tax and tax notice charges.

1271 (5) (a) At any time before the county treasurer provides the tax notice described in
1272 Section 59-2-1317, the county treasurer may refund amounts accepted and credited on account
1273 against taxes and tax notice charges becoming due during the current year.

1274 (b) Upon recommendation by the county treasurer, the county legislative body shall
1275 adopt rules or ordinances to implement the provisions of this Subsection (5).

1276 Section 27. Section 59-2-1332 is amended to read:

1277 **59-2-1332. Extension of date of delinquency.**

1278 (1) (a) The county legislative body may, upon a petition of not less than 100 taxpayers
1279 or upon its own motion for good cause, by proclamation, extend the property tax due date from
1280 November 30 to noon on December 30.

1281 (b) If the county legislative body extends the property tax due date under Subsection
1282 (1)(a), the county legislative body shall publish a notice of the proclamation covering this
1283 extension:

1284 (i) in a newspaper of general circulation in the county in at least two issues before
1285 November 1 of the year in which the taxes are to be paid; and

1286 (ii) in accordance with Section 45-1-101 for two weeks before November 1.

1287 (2) In all cases where the county legislative body extends the property tax due date
1288 under Subsection (1), the date for the selling of property to the county for delinquent taxes or
1289 tax notice charges shall be extended 30 days from the dates provided by law.

1290 Section 28. Section 59-2-1332.5 is amended to read:

1291 **59-2-1332.5. Mailing notice of delinquency or publication of delinquent list --**

1292 **Contents -- Notice -- Definitions.**

1293 (1) As used in this section, "business entity" means:

1294 (a) an association;

1295 (b) a corporation;

1296 (c) a limited liability company;

- 1297 (d) a partnership;
 1298 (e) a trust; or
 1299 (f) a business entity similar to Subsections (1)(a) through (e).
- 1300 ~~[(1)]~~ (2) The county treasurer shall provide notice of delinquency in the payment of
 1301 property taxes and tax notice charges:
- 1302 (a) except as provided in Subsection ~~[(4)]~~ (5), on or before December 31 of each
 1303 calendar year; and
- 1304 (b) in a manner described in Subsection ~~[(2)]~~ (3).
- 1305 ~~[(2)-A]~~ (3) The notice ~~[of delinquency in the payment of property taxes]~~ described in
 1306 Subsection (2) shall be provided by:
- 1307 (a) (i) mailing a written notice that includes the information described in Subsection
 1308 ~~[(3)]~~ (4)(a), postage prepaid, to:
- 1309 (A) each delinquent taxpayer; and
 1310 (B) if the delinquent property taxes or tax notice charges are assessed on a base parcel,
 1311 the record owner of each subdivided lot; and
- 1312 (ii) making available to the public a list of delinquencies in the payment of property
 1313 taxes:
- 1314 (A) by electronic means; and
 1315 (B) that includes the information required by Subsection ~~[(3)]~~ (4)(b); or
- 1316 (b) publishing a list of delinquencies in the payment of property taxes and tax notice
 1317 charges:
- 1318 (i) in one issue of a newspaper having general circulation in the county;
 1319 (ii) that lists each delinquency in alphabetical order by:
- 1320 (A) the last name of the delinquent taxpayer; or
 1321 (B) if the delinquent taxpayer is a business entity, the name of the business entity; and
- 1322 (iii) that includes the information described in Subsection ~~[(3)]~~ (4)(b).
- 1323 ~~[(3)]~~ (4) (a) A written notice of delinquency ~~[in the payment of property taxes]~~
 1324 described in Subsection ~~[(2)]~~ (3)(a)(i) shall include:
- 1325 (i) a statement that delinquent taxes and tax notice charges are due;
 1326 (ii) the amount of delinquent taxes and tax notice charges due, not including any
 1327 penalties imposed in accordance with this chapter;

- 1328 (iii) (A) the name of the delinquent taxpayer; or
- 1329 (B) if the delinquent taxpayer is a business entity, the name of the business entity;
- 1330 (iv) (A) a description of the delinquent property; or
- 1331 (B) the property identification number of the delinquent property;
- 1332 (v) a statement that a penalty shall be imposed in accordance with this chapter; and
- 1333 (vi) a statement that interest accrues as of January 1 following the date of the
- 1334 delinquency unless on or before January 31 the following are paid:
 - 1335 (A) the delinquent taxes and tax notice charges; and
 - 1336 (B) the penalty.
- 1337 (b) The list of delinquencies described in Subsection [~~(2)~~] (3)(a)(ii) or [~~(2)~~] (3)(b) shall
- 1338 include:
 - 1339 (i) the amount of delinquent taxes and tax notice charges due, not including any
 - 1340 penalties imposed in accordance with this chapter;
 - 1341 (ii) (A) the name of the delinquent taxpayer; or
 - 1342 (B) if the delinquent taxpayer is a business entity, the name of the business entity;
 - 1343 (iii) (A) a description of the delinquent property; or
 - 1344 (B) the property identification number of the delinquent property;
 - 1345 (iv) a statement that a penalty shall be imposed in accordance with this chapter; and
 - 1346 (v) a statement that interest accrues as of January 1 following the date of the
 - 1347 delinquency unless on or before January 31 the following are paid:
 - 1348 (A) the delinquent taxes and tax notice charges; and
 - 1349 (B) the penalty.
- 1350 [~~(4)~~] (5) Notwithstanding Subsection [~~(1)~~] (2)(a), if the county legislative body extends
- 1351 the property tax due date under Subsection 59-2-1332(1), the notice of delinquency [~~in the~~
- 1352 ~~payment of property taxes~~] described in Subsection (2) shall be provided on or before January
- 1353 10.
- 1354 [~~(5)~~] (6) (a) In addition to the notice of delinquency [~~in the payment of property taxes~~]
- 1355 required by Subsection [~~(1)~~] (2), a county treasurer may in accordance with this Subsection
- 1356 [~~(5)~~] (6) mail a notice that property taxes are delinquent:
 - 1357 (i) to:
 - 1358 (A) a delinquent taxpayer;

- 1359 (B) an owner of record of the delinquent property;
- 1360 (C) any other interested party that requests notice; or
- 1361 (D) a combination of Subsections [~~(5)~~] (6)(a)(i)(A) through (C); and
- 1362 (ii) at any time that the county treasurer considers appropriate.
- 1363 (b) A notice mailed in accordance with this Subsection [~~(5)~~] (6):
- 1364 (i) shall include the information required by Subsection [~~(3)~~] (4)(a); and
- 1365 (ii) may include any information that the county treasurer finds is useful to the owner
- 1366 of record of the delinquent property in determining:

- 1367 (A) the status of taxes and tax notice charges owed on the delinquent property;
- 1368 (B) any penalty that is owed on the delinquent property;
- 1369 (C) any interest charged under Section 59-2-1331 on the delinquent property; or
- 1370 (D) any related matters concerning the delinquent property.

1371 [~~(6)~~ As used in this section, "business entity" means:]

1372 [~~(a)~~ an association;]

1373 [~~(b)~~ a corporation;]

1374 [~~(c)~~ a limited liability company;]

1375 [~~(d)~~ a partnership;]

1376 [~~(e)~~ a trust; or]

1377 [~~(f)~~ a business entity similar to Subsections ~~(6)~~(a) through ~~(e)~~.]

1378 Section 29. Section **59-2-1333** is amended to read:

1379 **59-2-1333. Errors or omissions -- In assessment book -- Authority to correct.**

1380 An omission, error, defect in form in the assessment roll, or clerical error, when it can
1381 be ascertained what was intended, may, with the consent of the county legislative body, be
1382 supplied or corrected by the assessor at any time [~~prior to~~] before the sale for delinquent taxes
1383 or tax notice charges and after the original assessment or tax notice charge listing was made.

1384 Section 30. Section **59-2-1335** is amended to read:

1385 **59-2-1335. Abbreviations permitted in proceedings.**

1386 (1) (a) In all proceedings relating to assessment, levy, or collection of taxes or relating
1387 to the listing or collection of tax notice charges, the subsection of any property to a charge for
1388 taxes of any nature or for tax notice charges, or the advertisement and sale of any property for
1389 taxes or tax notice charges, the following initial letters, abbreviations, symbols, and figures

1390 may be used.

1391 (b) The meaning of the initial letters, abbreviations, symbols, and figures is shown by
1392 the word or words placed opposite the initial letters, abbreviations, symbols, and figures:

1393	a., ac.	.....	acre, acres
1394	add.	.....	addition
1395	ave.	.....	avenue
1396	beg.	.....	beginning
1397	blk.	.....	block
1398	bet.	.....	between
1399	bdy., bdrs.	.....	boundary, boundaries
1400	ch., chs.	.....	chain, chains
1401	com.	.....	commencing
1402	cont.	.....	containing
1403	deg. or degree symbol	.....	degree, degrees
1404	dist.	.....	distance
1405	E.	.....	east
1406	E'ly	.....	easterly
1407	ft.	.....	foot, feet
1408	frac.	.....	fractional
1409	in., ins.	.....	inch, inches
1410	lk., lks.	.....	link, links
1411	lt., lts.	.....	lot, lots
1412	m., min., or '	.....	minute, minutes
1413	m. or l.	.....	more or less
1414	N.	.....	north
1415	NE.	.....	northeast
1416	NE'ly.	.....	northeasterly
1417	N'ly.	.....	northerly
1418	NW.	.....	northwest
1419	NW'ly.	.....	northwesterly
1420	pt.	.....	point

1421	1/4 sec.	.....	quarter section
1422	r., rs.	.....	range, ranges
1423	rd., rds.	.....	rod, rods
1424	R. of W.	.....	right-of-way
1425	s. or "	.....	second, seconds
1426	S.	.....	south
1427	SE.	.....	southeast
1428	SE'ly.	.....	southeasterly
1429	S'ly.	.....	southerly
1430	st.	.....	street
1431	sub.	.....	subdivision
1432	S.L.M.	.....	Salt Lake Meridian
1433	SW.	.....	southwest
1434	t., tp., tps.	.....	township, townships
1435	th.	.....	thence
1436	U.S. sur.	.....	United State Survey
1437	U.S.M.	.....	Utah Special Meridian
1438	W.	.....	west
1439	W'ly.	.....	westerly

1440 (2) Where the name of any railroad or railroad company is commonly referred to by the
 1441 initial letters of the word constituting the name of the railroad, the initial letters may be used as
 1442 an abbreviation for the full name of the railroad or railroad company in all cases where the
 1443 name is used in the description of property.

1444 (3) (a) Commonly accepted initial letters, abbreviations, symbols, and figures having
 1445 local significance may be used.

1446 (b) Any initial letters, abbreviations, symbols, and figures shall first be approved by the
 1447 commission.

1448 (c) A written or printed explanation of initial letters, abbreviations, symbols, and
 1449 figures shall appear in each assessment roll in which they are used and shall be published with
 1450 each separate advertisement and sale for taxes or tax notice charges in which they are used.

1451 Section 31. Section **59-2-1338** is amended to read:

1452 **59-2-1338. Record of delinquent taxes -- Contents of record.**

1453 (1) The treasurer shall prepare the official record of delinquent taxes and tax notice
1454 charges in the same order as property appears on the assessment rolls.

1455 (2) The record shall show:

1456 (a) the name of the person to whom the property is assessed;

1457 (b) the description of the delinquent parcel, and a reference to the parcel, serial, or
1458 account number under which the property was listed in the assessment roll;

1459 (c) the amount of delinquent taxes and tax notice charges, penalties, and administrative
1460 costs; and

1461 (d) the date of redemption and by whom the property is redeemed.

1462 [~~2~~] (3) The record shall also provide space for entering delinquent taxes assessed and
1463 tax notice charges listed in subsequent years against each parcel which remains unredeemed.

1464 [~~3~~] (4) Taxes levied only on a certain kind or class of property for a special purpose
1465 and tax notice charges shall be separately set out.

1466 Section 32. Section **59-2-1339** is amended to read:

1467 **59-2-1339. Form of treasurer's certificate -- Contents of form.**

1468 (1) On or before March 15 the treasurer shall complete the official record of delinquent
1469 taxes and tax notice charges and attach the treasurer's certificate to the record.

1470 (2) The certificate shall be substantially in the following form:

1471 State of Utah)

1472 ss.

1473 County of)

1474 I, _____, county treasurer of the county of _____, state of Utah, do certify that to the best
1475 of my knowledge the attached record is a full, true, and correct record and constitutes the
1476 official record of all properties which became delinquent for the year _____, and shows in the
1477 same order as the property appears on the assessment roll, the name of the person to whom the
1478 property is assessed, the description of the delinquent parcel and a reference to the parcel,
1479 serial, or account number under which the property was listed in the assessment roll, the
1480 amount of taxes, tax notice charges, penalties, administrative costs, the date of redemption, and
1481 by whom the property was redeemed if any redemption has been made.

1482 Signature _____

1483 County Treasurer of _____ County

1484 [~~2~~] (3) The official record shall be maintained in the treasurer's office and shall
1485 include any subsequent delinquent taxes, tax notice charges, penalties, administrative costs,
1486 and redemptions pertaining to the properties listed thereon.

1487 Section 33. Section **59-2-1342** is amended to read:

1488 **59-2-1342. Assessment and sale of property after attachment of county tax lien**
1489 **and tax notice charges.**

1490 (1) Property against which a property tax delinquency exists shall be assessed in
1491 subsequent years for taxes in the same manner as if no delinquency existed.

1492 (2) Property against which a delinquency exists for tax notice charges may still accrue
1493 tax notice charges as if no delinquency existed.

1494 [~~2~~] (3) The rights of any person purchasing the property from the county at tax sale
1495 provided under Section **59-2-1351.1** are subject to the right of the county under any subsequent
1496 assessment and of any tax notice charge entity.

1497 Section 34. Section **59-2-1343** is amended to read:

1498 **59-2-1343. Tax sale listing.**

1499 (1) (a) If any property is not redeemed by March 15 following the lapse of four years
1500 from the date when [~~the property tax~~] any item in Subsection (1)(b) became delinquent, the
1501 county treasurer shall immediately file a listing with the county auditor of all properties whose
1502 redemption period is expiring in the nearest forthcoming tax sale to pay all outstanding
1503 property taxes and tax notice charges.

1504 (b) A delinquency of any of the following triggers the tax sale process described in
1505 Subsection (1)(a):

1506 (i) property tax; or

1507 (ii) a tax notice charge.

1508 (2) The listing is known as the "[~~Tax Sale Listing~~] tax sale listing."

1509 Section 35. Section **59-2-1345** is amended to read:

1510 **59-2-1345. Daily statement of accounts -- Audits.**

1511 (1) Between March 15 and the date of the tax sale, the county treasurer shall transmit
1512 daily to the county auditor a statement of the amount of money received by the treasurer during
1513 the preceding business day on account of redemptions made on property listed for tax sale.

- 1514 (2) The statement described in Section (1) shall set out in separate columns:
- 1515 (a) the number of the redemption certificate or the receipt issued on account for
- 1516 redemption;
- 1517 (b) the amount received for taxes, tax notice charges, penalties, and administrative
- 1518 costs accrued to the date of the making of the tax sale record;
- 1519 (c) the amount received for administrative costs subsequently accruing; and
- 1520 (d) the amount received as interest accrued.
- 1521 ~~[(2)]~~ (3) The county auditor shall audit the treasurer's tax sale records at least once a
- 1522 year and the treasurer shall account to the auditor for all money due the county by reason of any
- 1523 redemptions or payments on account for redemption made, including interest as required by
- 1524 law.
- 1525 ~~[(3)]~~ (4) Before the tax sale listing under Section 59-2-1343 is compiled, the auditor
- 1526 shall credit the treasurer upon the books of the county with the sums charged for delinquent
- 1527 taxes, tax notice charges, penalties, and administrative costs charged against all real estate upon
- 1528 which the period of redemption is expiring in the nearest forthcoming tax sale.
- 1529 Section 36. Section **59-2-1346** is amended to read:
- 1530 **59-2-1346. Redemption -- Time allowed.**
- 1531 (1) Property may be redeemed on behalf of the record owner by any person at any time
- 1532 before the tax sale which shall be held in May or June as provided in Section 59-2-1351
- 1533 following the lapse of four years from the date the property tax or tax notice charges became
- 1534 delinquent.
- 1535 (2) A person may redeem property by paying to the county treasurer all delinquent
- 1536 taxes, tax notice charges, interest, penalties, and administrative costs that have accrued on the
- 1537 property.
- 1538 (3) (a) Subject to Subsection (3)(d), a person may redeem a subdivided lot by paying
- 1539 the county treasurer the subdivided lot's proportional share of the delinquent taxes, tax notice
- 1540 charges, interest, penalties, and administrative costs accrued on the base parcel, calculated in
- 1541 accordance with Subsection (3)(b).
- 1542 (b) The county treasurer shall calculate the amount described in Subsection (3)(a) by
- 1543 comparing:
- 1544 (i) the amount of the value of the base parcel as described in Subsection (3)(b)(ii) that

1545 is attributable to the property that comprises the subdivided lot as the property existed on
1546 January 1 of the year in which the delinquent property taxes on the base parcel were assessed or
1547 tax notice charges on the base parcel were listed; and

1548 (ii) the value of the base parcel as it existed on January 1 of the year in which the
1549 delinquent property taxes on the base parcel were assessed or tax notice charges on the base
1550 parcel were listed.

1551 (c) If the county treasurer does not have sufficient information to calculate the amount
1552 described in Subsection (3)(a)(i), upon request from the county treasurer, the county assessor
1553 shall provide the county treasurer any information necessary to calculate the amount described
1554 in Subsection (3)(a)(i).

1555 (d) A person may redeem a subdivided lot under this Subsection (3) only if the record
1556 owner of the subdivided lot is a bona fide purchaser.

1557 (4) (a) At any time before the expiration of the period of redemption the county
1558 treasurer shall accept and credit on account for the redemption of property, payments in
1559 amounts of not less than \$10, except for the final payment, which may be in any amount.

1560 (b) For the purpose of computing the amount required for redemption and for the
1561 purpose of distributing the payments received on account, all payments shall be applied in the
1562 following order:

1563 ~~[(a)]~~ (i) against the interest and administrative costs accrued on the delinquent tax for
1564 the last year included in the delinquent account at the time of payment;

1565 ~~[(b)]~~ (ii) against the penalty charged on the delinquent tax for the last year included in
1566 the delinquent account at the time of payment;

1567 ~~[(c)]~~ (iii) against the delinquent tax for the last year included in the delinquent account
1568 at the time of payment;

1569 ~~[(d)]~~ (iv) against the interest and administrative costs accrued on the delinquent tax for
1570 the next to last year included in the delinquent account at the time of payment; and

1571 ~~[(e) and]~~ (v) so on until the full amount of the delinquent taxes, tax notice charges,
1572 penalties, administrative costs, and interest on the unpaid balances are paid within the period of
1573 redemption.

1574 Section 37. Section **59-2-1349** is amended to read:

1575 **59-2-1349. Co-owners -- Procedures for redemption.**

1576 If two or more persons own an undivided interest in property on which a tax or tax
1577 notice charge delinquency exists, any owner may redeem the owner's interest in the property
1578 upon payment of that portion of the taxes, tax notice charges, interest, penalties, and
1579 administrative costs which the owner's interest bears to the whole, as determined by the county
1580 legislative body.

1581 Section 38. Section **59-2-1351** is amended to read:

1582 **59-2-1351. Sales by county -- Notice of tax sale -- Entries on record.**

1583 (1) (a) Upon receiving the tax sale listing from the county treasurer, the county auditor
1584 shall select a date for the tax sale for all real property on which a tax or tax notice charge
1585 delinquency exists that was not previously redeemed and upon which the period of redemption
1586 is expiring in the nearest tax sale.

1587 (b) The tax sale shall be conducted in May or June of the current year.

1588 (2) Notice of the tax sale shall be provided as follows:

1589 (a) sent by certified and first class mail to the last-known recorded owner, the occupant
1590 of any improved property, and all other interests of record, as of the preceding March 15, at
1591 their last-known address; and

1592 (b) published:

1593 (i) four times in a newspaper published and having general circulation in the county,
1594 once in each of four successive weeks immediately preceding the date of sale; and

1595 (ii) in accordance with Section **45-1-101** for four weeks immediately preceding the
1596 date of sale; and

1597 (c) if no newspaper is published in the county, posted in five public places in the
1598 county, as determined by the auditor, at least 25 but no more than 30 days prior to the date of
1599 sale.

1600 (3) The notice shall be in substantially the following form:

1601 NOTICE OF TAX SALE

1602 Notice is hereby given that on _____(month\day\year), at ___ o'clock __. m., at
1603 the front door of the county courthouse in ____ County, Utah, I will offer for sale at public
1604 auction and sell to the highest bidder for cash, under the provisions of Section **59-2-1351.1**, the
1605 following described real property located in the county and now delinquent and subject to tax
1606 sale. A bid for less than the total amount of taxes, tax notice charges, interest, penalty, and

1607 administrative costs which are a charge upon the real estate will not be accepted.

1608 (Here describe the real estate)

1609 IN WITNESS WHEREOF I have hereunto set my hand and official seal on

1610 _____(month\day\year).

1611 _____
1612 County Auditor
1613 _____
1614 County

1615 (4) (a) The notice sent by certified mail in accordance with Subsection (2)(a) shall
1616 include:

1617 (i) the name and last-known address of the last-known recorded owner of the property
1618 to be sold;

1619 (ii) the parcel, serial, or account number of the delinquent property; and

1620 (iii) the legal description of the delinquent property.

1621 (b) The notice published in a newspaper in accordance with Subsection (2)(b) shall
1622 include:

1623 (i) the name and last-known address of the last-known recorded owner of each parcel
1624 of property to be sold; and

1625 (ii) the street address or the parcel, serial, or account number of the delinquent parcels.

1626 Section 39. Section **59-2-1351.1** is amended to read:

1627 **59-2-1351.1. Tax sale -- Combining certain parcels -- Acceptable bids -- Deeds.**

1628 (1) (a) At the time specified in the notice the auditor shall:

1629 (i) attend at the place appointed, offer for sale, and sell all real property for which an
1630 acceptable bid is made; and

1631 (ii) refuse to offer a parcel of real property for sale if the description of the real
1632 property is so defective as to convey no title.

1633 (b) The auditor may post at the place of sale a copy of the published list of real
1634 property to be offered and cry the sale by reference to the list rather than crying each parcel
1635 separately.

1636 (2) (a) The tax commission shall establish, by rule, minimum procedural standards
1637 applicable to tax sales.

1638 (b) For matters not addressed by commission rules, the county legislative body, upon
1639 recommendation by the county auditor, shall establish procedures, by ordinance, for the sale of
1640 the delinquent property that best protect the financial interest of the delinquent property owner
1641 and meet the needs of local governments to collect delinquent property taxes and tax notice
1642 charges due.

1643 (3) The county governing body may authorize the auditor to combine for sale two or
1644 more contiguous parcels owned by the same party when:

1645 (a) the parcels are a single economic or functional unit;

1646 (b) the combined sale will best protect the financial interests of the delinquent property
1647 owner; and

1648 (c) separate sales will reduce the economic value of the unit.

1649 (4) The governing body may accept any of the following bids:

1650 (a) the highest bid amount for the entire parcel of property, however, a bid may not be
1651 accepted for an amount which is insufficient to pay the taxes, tax notice charges, penalties,
1652 interest, and administrative costs; or

1653 (b) a bid in an amount sufficient to pay the taxes, tax notice charges, penalties, interest,
1654 and administrative costs, for less than the entire parcel.

1655 (i) The bid which shall be accepted shall be the bid of the bidder who will pay in cash
1656 the full amount of the taxes, tax notice charges, penalties, interest, and administrative costs for
1657 the smallest portion of the entire parcel.

1658 (ii) The county auditor at the tax sale or the county legislative body following the tax
1659 sale shall reject a bid to purchase a strip of property around the entire perimeter of the parcel,
1660 or a bid to purchase a strip of the parcel which would prevent access to the remainder of the
1661 parcel by the redemptive owner or otherwise unreasonably diminish the value of that
1662 remainder.

1663 (iii) If the bid accepted is for less than the entire parcel, the auditor shall note the fact,
1664 with a description of the property covered by the bid, upon the tax sale record and the balance
1665 of the parcel not affected by the bid shall be considered to have been redeemed by the owner.

1666 (5) The county legislative body may decide that none of the bids are acceptable.

1667 (6) (a) Once the county auditor has closed the sale of a particular parcel of property as a
1668 result of accepting a bid on the parcel, the successful bidder or purchaser of the property may

1669 not unilaterally rescind the bid.

1670 (b) The county legislative body, after acceptance of a bid, may enforce the terms of the
1671 bid by obtaining a legal judgment against the purchaser in the amount of the bid, plus interest
1672 and attorney's fees.

1673 (7) Any sale funds which are in excess of the amount required to satisfy the delinquent
1674 taxes, tax notice charges, penalties, interest, and administrative costs of the delinquent property
1675 shall be treated as unclaimed property under Title 67, Chapter 4a, Unclaimed Property Act.

1676 (8) All money received upon the sale of property made under this section shall be paid
1677 into the county treasury, and the treasurer shall settle with the taxing entities and tax notice
1678 charge entities as provided in Section [59-2-1366](#).

1679 (9) (a) The county auditor shall, after acceptance by the county governing body, and in
1680 the name of the county, execute deeds conveying in fee simple all property sold at the public
1681 sale to the purchaser and attest this with the auditor's seal.

1682 (b) Deeds issued by the county auditor under this section shall recite the following:

1683 (i) the total amount of all the delinquent taxes, tax notice charges, penalties, interest,
1684 and administrative costs which were paid in for the execution and delivery of the deed;

1685 (ii) the year for which the property was assessed or a tax notice charge was listed, the
1686 year the property became delinquent, and the year the property was subject to tax sale;

1687 (iii) a full description of the property; and

1688 (iv) the name of the grantee.

1689 ~~(b)~~ (c) When the deed is executed and delivered by the auditor, it shall be prima facie
1690 evidence of the regularity of all proceedings subsequent to the date the taxes or tax notice
1691 charges initially became delinquent and of the conveyance of the property to the grantee in fee
1692 simple.

1693 ~~(c)~~ (d) The deed issued by the county auditor under this section shall be recorded by
1694 the county recorder.

1695 ~~(d)~~ (e) The fee for the recording shall ~~be~~ included in the administrative costs of the
1696 sale.

1697 ~~(e)~~ (f) The deed shall be substantially in the following form:

1698 TAX DEED
1699 ____ County, a body corporate and politic of the state of Utah, grantor, hereby conveys to

1700 ____, grantee, of ____ the following described real estate in ____ County, Utah:

1701 (Here describe the property conveyed)

1702 This conveyance is made in consideration of payment by the grantee of \$____,
1703 representing the total amount owing for delinquent taxes, delinquent tax notice charges,
1704 penalties, interest, and administrative costs constituting a charge against the real property for
1705 nonpayment of general taxes assessed against it for the years ____ through ____ in the sum of
1706 \$_____.

1707 Dated _____(month\day\year).

1708 (Auditor's Seal)

1709 County _____

1710 By _____

1711 County Auditor

1712 Section 40. Section **59-2-1351.5** is amended to read:

1713 **59-2-1351.5. Disposition of property struck off to county.**

1714 (1) (a) All property acquired by the county under this part may be disposed of for a
1715 price and upon terms determined by the county legislative body.

1716 (b) If property is sold under a contract of sale and title remains in the county, the equity
1717 of the purchaser shall be subject to taxation as other taxable property.

1718 (c) The county clerk may execute deeds for all property sold under this subsection in
1719 the name of the county and attest the same by seal, vesting in the purchaser all of the title of all
1720 taxing entities in the real estate so sold.

1721 (d) (i) Money received from the sale of property under this section shall first be applied
1722 to the cost of administering and supervising the property.

1723 (ii) Any remaining money shall be apportioned to:

1724 (A) state and other taxing entities with an interest in the taxes last levied upon the
1725 property in proportion to their respective interests in the taxes[-]; and

1726 (B) tax notice charge entities in proportion to the entities' respective tax notice charges.

1727 (iii) The treasurer shall settle with the taxing entities and tax notice charge entities on
1728 funds remaining as provided in Section **59-2-1366**.

1729 (iv) Money in excess of claims under this subsection shall be paid to the state treasurer
1730 and treated as unclaimed property under Title 67, Chapter 4a, Unclaimed Property Act.

1731 (2) (a) The county legislative body may rent or lease any property held in the name of
1732 the county any time after the tax sale for a price and upon terms determined by the governing
1733 body.

1734 (b) Lands leased may be sold at the discretion of the county executive, with the
1735 approval of the county legislative body, during the term of the lease, but any sale shall be made
1736 subject to the lease.

1737 (c) The county executive, with the approval of the county legislative body, may enter
1738 into leasehold terms for asphalt, oil, or gas that the county considers to be in the best interest of
1739 the county as long as:

1740 (i) the mineral, asphalt, oil, or gas is produced from, or attributable to, the property
1741 leased; and

1742 (ii) each lease for oil and gas reserves a royalty of not less than 12-1/2%.

1743 (d) If considered to be in the best interests of the county, the county executive may:

1744 (i) enter into agreements for the pooling or unitizing of acreage with others for unit
1745 operations for the production of oil or gas, or both, and for the apportionment of oil or gas
1746 royalties, or both, on an acreage or other equitable basis; and

1747 (ii) with the consent of its lessee, change any and all terms of leases issued by it to
1748 facilitate the efficient and economic production of oil and gas from the property under its
1749 jurisdiction.

1750 (e) All leases for mineral, asphalt, or oil and gas already entered into by county
1751 governing bodies are ratified.

1752 (3) (a) Money received as rents from the rental or leasing of property held in the name
1753 of the county shall first be applied to the cost of administering and supervising the property.

1754 (b) Any remaining money shall be apportioned to:

1755 (i) state and other taxing entities with an interest in the taxes last levied upon the
1756 property in proportion to their respective interests in the taxes[-]; and

1757 (ii) tax notice charge entities in proportion to the entities' respective tax notice charges.

1758 (c) The treasurer shall settle with the taxing entities and tax notice charge entities on
1759 funds remaining as provided in Section [59-2-1366](#).

1760 (d) Money in excess of these claims shall be paid to the state treasurer and treated as
1761 unclaimed property under Title 67, Chapter 4a, Unclaimed Property Act.

1762 Section 41. Section **59-2-1352** is amended to read:

1763 **59-2-1352. Purchaser of invalid tax title -- Purchaser's lien -- Extent of lien --**
1764 **Priority of lien -- Foreclosure of lien.**

1765 (1) Every person who has purchased or purchases any invalid tax title to any real
1766 property in this state shall, from the effective date of this part, have a lien against the property
1767 for the recovery of the amount of the purchase price paid to the county to the extent that the
1768 county would have a lien prior to the sale by the county, but in no event may the lien be greater
1769 than the amount of taxes, tax notice charges, interest, and penalties, or the amount actually
1770 paid, whichever is smaller.

1771 (2) Taxes and tax notice charges paid by the purchaser for subsequent years after the
1772 purchase from the county shall be included in the amount secured by the lien which has not
1773 already been recovered.

1774 (3) The lien shall have the same priority against the property as the lien for the
1775 delinquent taxes and tax notice charges which were liquidated by the purchase except that it
1776 may not have preference over any right, title, interest in, or lien against, the property acquired
1777 since the purchase of the tax title for value and without notice, and the lien shall bear interest at
1778 the legal rate for a period of not to exceed four years.

1779 (4) The lien shall be foreclosed in any action in which the invalidity of the tax title is
1780 determined.

1781 (5) If the lien is not foreclosed at the time of the determination of the invalidity of the
1782 tax title, any later action to foreclose the lien shall be barred.

1783 Section 42. Section **59-2-1353** is amended to read:

1784 **59-2-1353. Foreclosure of lien claimed by county -- Time -- Venue -- Parties --**
1785 **Pleading.**

1786 (1) In all cases where any county claims a lien on real estate for delinquent general
1787 taxes or tax notice charges which have not been paid for a period of four years, the county may
1788 foreclose the lien by an action in the district court of the county in which the real estate is
1789 located.

1790 (2) In this action all persons owning, having, or claiming an interest in or lien upon the
1791 real estate or any part of the real estate may be joined as defendants, and the complaint shall
1792 contain a description of the property, together with the amount claimed to be due on the

1793 property, including interest, penalties, and administrative costs.

1794 (3) If the name of the owner of any real estate cannot be ascertained from the records of
1795 the county, the complaint shall state that the owner is unknown to the plaintiff.

1796 (4) It is sufficient to allege in the complaint that a general tax has been duly levied
1797 upon or a tax notice charge has been listed for the described real estate, without stating any of
1798 the proceedings or steps leading up to the levy of the tax or the listing of the tax notice charge.

1799 Section 43. Section **59-2-1355** is amended to read:

1800 **59-2-1355. Trial -- Findings -- Decree.**

1801 (1) The action described in Section 59-2-1353 shall be tried and determined as actions
1802 to foreclose mortgage liens, and the court shall determine and adjudge the amount of taxes, tax
1803 notice charges, interest, penalties, and costs on each parcel of property which has been
1804 separately assessed, and shall enter its decree determining the rights, and priorities of liens, of
1805 all parties to the action.

1806 (2) The court shall also in its decree direct the sheriff to advertise and sell, as in the
1807 case of sales on execution, each parcel of property, or so much as may be necessary for the
1808 payment of the total amount of the general taxes and tax notice charges due, with interest,
1809 penalties, and costs, unless the amount is paid within a time named in the decree, but not to
1810 exceed 30 days from the entry of the decree.

1811 (3) The decree shall provide that any of the parties to the action may become
1812 purchasers at any sale, that if less than an entire parcel of property is sold, it shall be sold at
1813 foreclosure sale in such a manner as not to convey to the purchaser a strip of property around
1814 the entire perimeter of the parcel, or a strip of the parcel which, if conveyed, would prevent
1815 access to the remainder of the parcel by the redemptive owner or otherwise unreasonably
1816 diminish the value of that remainder, as determined by the county executive.

1817 (4) The decree shall also provide that if all delinquent taxes and tax notice charges,
1818 together with interest, respectively levied on or listed for the parcel of property, and all
1819 penalties and costs, are paid within the time fixed in the decree for payment, then no sale may
1820 be made.

1821 (5) After the time for redemption has expired, if no redemption has been made, the
1822 sheriff shall execute and deliver to the purchaser a deed conveying to the purchaser all the
1823 right, title, and interest of each and all the parties, but subject to the lien of any general or

1824 special taxes or tax notice charges which may have been respectively levied on or listed for the
1825 property conveyed, other than those for the payment of which the sale has been made.

1826 Section 44. Section **59-2-1358** is amended to read:

1827 **59-2-1358. Foreclosure deemed a cumulative remedy.**

1828 The foreclosure may not deprive any county of any other method or means provided for
1829 the collection or enforcement of any taxes or tax notice charges, but is construed as providing
1830 an additional or cumulative remedy for the collection of general taxes levied and assessed and
1831 tax notice charges listed against the real estate in the county.

1832 Section 45. Section **59-2-1359** is amended to read:

1833 **59-2-1359. Collection of taxes and tax notice charges -- Removal or destruction of**
1834 **property.**

1835 The tax commission may, under the conditions existing in this section, declare the taxes
1836 and tax notice charges to be immediately due and payable if it finds:

1837 (1) that the owner or lessee of any real property, including improvements, subject to
1838 taxation within the state is removing, destroying, or is about to remove or destroy the property
1839 to such an extent as to render doubtful the payment of delinquent taxes, tax notice charges,
1840 penalty, and interest, if any, and the payment of current taxes and tax notice charges; or

1841 (2) that the continued operation and extraction of ores and minerals from mine or
1842 mining claims, or the method employed by the owner or lessee, contractor, or other person
1843 working upon or operating any mine or mining claim will render doubtful the payment of
1844 delinquent taxes, tax notice charges, penalty, and interest, if any, for past years or the current
1845 year.

1846 Section 46. Section **59-2-1360** is amended to read:

1847 **59-2-1360. Proceedings before commission.**

1848 Proceedings to make findings under Section **59-2-1359** may be commenced before the
1849 commission upon its own initiative, the request of any taxing entity, the request of any tax
1850 notice charge entities, or the request of any taxpayer.

1851 Section 47. Section **59-2-1361** is amended to read:

1852 **59-2-1361. Notice of findings -- Proceedings in district court -- Injunction --**
1853 **Determining taxes and tax notice charges due -- Security during proceedings.**

1854 (1) (a) Notice that the commission has made a finding and declaration under Section

1855 59-2-1359 shall be given to the owner of the property in the same manner as is provided by law
1856 for the giving of the notice of assessment by the commission.

1857 (b) The notice required by this section shall include a notice of the location and time of
1858 the hearing in which the findings of the commission may be protested.

1859 (c) (i) The hearing must be scheduled at least 10 days after the mailing of the notice.

1860 (ii) The owner, lessee, contractor, or operator of the property shall be afforded the
1861 opportunity to protest the commission's findings at the hearing.

1862 (2) After the scheduled hearing, the taxes shall become immediately due and payable if
1863 any of the following occur:

1864 (a) the owner, contractor, lessee, or operator of the property fails to appear at the
1865 hearing; or

1866 (b) the commission sustains the findings.

1867 (3) If the taxes and tax notice charges are not paid within 10 days from the date due,
1868 the commission may commence a proceeding in court in its name, but for the benefit of the
1869 state [~~and~~], the taxing entities interested in the taxes, and the tax notice charge entities for the
1870 property, in the district court of the county in which the property is located to determine the
1871 [~~lien~~] liens of the taxes and tax notice charges and to foreclose the [~~lien~~] liens.

1872 (4) In any proceeding the court may order any of the following:

1873 (a) enjoin and restrain the destruction or removal of the property or any part of the
1874 property;

1875 (b) appoint a receiver to operate the property; and

1876 (c) order and direct that the proceeds from the property, or so much of it as may be
1877 necessary to pay the amount of the taxes and tax notice charges, be withheld and impounded or
1878 paid on account of the taxes and tax notice charges from time to time as the court may direct.

1879 (5) In determining the amount of taxes due for any year for which the levy has not been
1880 fixed and for the purposes of the proceeding in court, the commission shall use the levy
1881 prevailing within the taxing entity where the property is located for the last preceding year.

1882 (6) In any court proceeding brought to enforce the payment of taxes and tax notice
1883 charges made due and payable under this section, the findings of the commission shall be for
1884 all purposes presumptive evidence of the necessity for the action for the protection of the
1885 public revenues and of the amount of taxes and tax notice charges to be paid.

1886 (7) (a) Payment of taxes and tax notice charges due under this section will not be
1887 enforced through the proceedings authorized by this section prior to the expiration of the time
1888 otherwise allowed for payment of taxes if the owner, lessee, contractor, or other person
1889 operating the property furnishes security approved by the commission that the person will
1890 timely submit all required returns and tax and tax notice charges payments.

1891 (b) The commission may, from time to time, require additional security for the
1892 payment of taxes and tax notice charges.

1893 (8) The commission may promulgate rules to implement this section.

1894 Section 48. Section **59-2-1362** is amended to read:

1895 **59-2-1362. Certified copy of tax sale record prima facie evidence of regularity.**

1896 (1) A copy of the record of any tax sale duly certified by the official custodian of the
1897 record at the time of the certificate under the seal of office as a true copy of the entry in the
1898 official record showing the sale is prima facie evidence of the facts shown in the record.

1899 (2) The regularity of all proceedings connected with the assessment, valuation, notice,
1900 equalization, levies, tax notices, advertisement, and sale of property described in the record is
1901 presumed, and the burden of showing any irregularity in any of the proceedings resulting in the
1902 sale of property for the nonpayment of delinquent taxes and tax notice charges shall be on the
1903 person who asserts it.

1904 Section 49. Section **59-2-1363** is amended to read:

1905 **59-2-1363. Misnomer or mistake as to ownership does not affect sale.**

1906 If property is sold for correctly imposed taxes and tax notice charges as the property of
1907 a particular person, no misnomer of the owner or supposed owner, or other mistake relating to
1908 ownership, affects the sale or renders it void or voidable.

1909 Section 50. Section **59-2-1365** is amended to read:

1910 **59-2-1365. Payment to taxing entities by county treasurer -- Investment of**
1911 **proceeds -- Transfer and receipt of money between taxing entities.**

1912 (1) Except as provided in Subsections (3) and (4), the county treasurer shall pay to the
1913 treasurer of each taxing entity and each tax notice charge entity in the county on or before the
1914 tenth day of each month:

1915 (a) all money that the county treasurer received during the preceding month that is due
1916 to the [taxing] entity; and

1917 (b) each [~~taxing~~] entity's proportionate share of money the county treasurer received
 1918 during the preceding month for:

1919 (i) delinquent taxes and tax notice charges;

1920 (ii) interest;

1921 (iii) penalties; and

1922 (iv) costs on all tax sales and redemptions.

1923 (2) Except as provided in Subsections (3) and (4), the county treasurer shall:

1924 (a) adopt an appropriate procedure to account for the transfer and receipt of money
 1925 between taxing entities and tax notice charge entities;

1926 (b) make a final annual settlement on March 31 with each taxing entity and tax notice
 1927 charge entity, including providing the [~~taxing~~] entity a written statement for the most recent
 1928 calendar year of the amount of:

1929 (i) total taxes and tax notice charges charged;

1930 (ii) current taxes and tax notice collected;

1931 (iii) treasurer's relief;

1932 (iv) redemptions;

1933 (v) penalties;

1934 (vi) interest;

1935 (vii) in lieu fee collections on motor vehicles; and

1936 (viii) miscellaneous collections;

1937 (c) invest the money it receives under Subsection (1); and

1938 (d) pay annually to each taxing entity and tax notice charge entity in the county the
 1939 interest earned on the invested money under Subsection (2)(c):

1940 (i) on or before March 31; and

1941 (ii) apportioned according to the proportion that the:

1942 (A) taxing entity's tax receipts bear to the total tax receipts received by the county
 1943 treasurer[-]; and

1944 (B) tax notice charge entity's tax notice charge receipts bear to the total tax notice
 1945 charge receipts that the county treasurer receives.

1946 (3) Notwithstanding Subsections (1) and (2), a county may:

1947 (a) negotiate with a taxing entity or tax notice charge entity a procedure other than the

1948 procedure provided in Subsection (2)(a) to account for the transfer and receipt of money
1949 between the county and the taxing entity or tax notice charge entity; and

1950 (b) establish a date other than the tenth day of each month for the county treasurer to
1951 make payments required under Subsection (1).

1952 (4) This section does not invalidate an existing contract between a county and a taxing
1953 entity or tax notice charge entity relating to the apportionment and payment of money or
1954 interest.

1955 Section 51. Section **59-2-1366** is amended to read:

1956 **59-2-1366. Apportionment of redemption or assignment money.**

1957 (1) If property sold to the county under this title is redeemed, or the certificate of sale is
1958 assigned, the money received on account of the redemption or assignment shall be distributed
1959 as follows:

1960 (a) the original and subsequent taxes, and 40% of interest, penalty, and costs of sale
1961 received shall be apportioned to the taxing entities interested, in proportion to their respective
1962 taxes~~[, and]~~;

1963 (b) the original and subsequent tax notice charges, and 40% of interest, penalty, and
1964 costs of sale received shall be apportioned to the tax notice charge entities interested, in
1965 proportion to their respective tax notice charges; and

1966 (c) the balance shall be paid to the county.

1967 (2) If a sum less than the taxes, tax notice charges, interest, penalty, and costs is
1968 accepted in settlement, the proceeds of the settlement shall be applied, first to the payment of
1969 the original and subsequent taxes and tax notice charges, and the remainder, if any, to the
1970 payment of interest, penalty, and costs.

1971 Section 52. Section **59-2-1372** is amended to read:

1972 **59-2-1372. Auditor duties -- Final settlement with treasurer -- Delinquent Tax**
1973 **Control Account.**

1974 (1) The auditor shall audit the books and records of the treasurer and make a final
1975 settlement with the treasurer.

1976 (2) In making the settlement the auditor shall credit the treasurer with the amount of
1977 taxes and tax notice charges for the previous year which are found to be still unpaid and shall
1978 then charge the treasurer upon the books of the county in an account which shall be called the

1979 Delinquent Tax Control Account with the full amount of delinquent taxes, tax notice charges,
1980 penalty, and costs found due the county for the previous year.