

**Representative Timothy D. Hawkes** proposes the following substitute bill:

**PROPERTY TAX AMENDMENTS**

2019 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Timothy D. Hawkes**

Senate Sponsor: Daniel Hemmert

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**LONG TITLE**

**General Description:**

This bill modifies the property tax valuation and appeals processes for county assessed real property.

**Highlighted Provisions:**

This bill:

- ▶ defines terms;
- ▶ codifies how a party meets the party's burden of proof when appealing a valuation to the county board of equalization or the commission;
- ▶ modifies the burdens of proof for appeals involving certain real property for which there was a reduction in value as a result of an appeal during the previous taxable year;
- ▶ creates an automatic county review process for certain real property valuations or equalizations that exceed a threshold; and
- ▶ makes technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.



26 This bill provides retrospective operation.

27 **Utah Code Sections Affected:**

28 AMENDS:

29 **59-2-109**, as enacted by Laws of Utah 2016, Chapter 392

30 **59-2-303**, as last amended by Laws of Utah 1993, Chapter 245

31 **59-2-311**, as last amended by Laws of Utah 2005, Chapter 182

32 **59-2-919.1**, as last amended by Laws of Utah 2016, Chapter 98

33 **59-2-1004**, as last amended by Laws of Utah 2018, Chapter 277

34 **59-2-1004.5**, as last amended by Laws of Utah 2008, Chapter 382

35 ENACTS:

36 **59-2-303.2**, Utah Code Annotated 1953



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

39 Section 1. Section **59-2-109** is amended to read:

40 **59-2-109. Burden of proof.**

41 (1) As used in this section[, "assessing authority" means]:

42 [~~(a) the commission for property assessed under Part 2, Assessment of Property; and]~~

43 [~~(b) a county assessor for property assessed under Part 3, County Assessment.]~~

44 (a) "Final assessed value" means:

45 (i) for real property for which the taxpayer appealed the valuation or equalization to the  
46 county board of equalization in accordance with Section 59-2-1004, the value given to the real  
47 property by a county board of equalization after the appeal;

48 (ii) for real property for which the taxpayer or a county assessor appealed the valuation  
49 or equalization to the commission in accordance with Section 59-2-1006, the value given to the  
50 real property by:

51 (A) the commission, if the commission has issued a decision in the appeal; or

52 (B) a county board of equalization, if the commission has not yet issued a decision in  
53 the appeal; or

54 (iii) for real property for which the taxpayer or a county assessor sought judicial review  
55 of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4,  
56 Part 4, Judicial Review, the value given the real property by the commission.

57 (b) "Inflation adjusted value" means the value of the real property that is the subject of  
58 the appeal as calculated by the county assessor in accordance with Subsection [59-2-1004\(2\)\(c\)](#).

59 (c) "Qualified real property" means real property:

60 (i) that is assessed by a county assessor in accordance with Part 3, County Assessment;

61 (ii) for which:

62 (A) the taxpayer or a county assessor appealed the valuation or equalization for the  
63 previous taxable year to the county board of equalization in accordance with Section [59-2-1004](#)  
64 or the commission in accordance with Section [59-2-1006](#);

65 (B) as a result of the appeal described in Subsection (1)(c)(ii)(A), a county board of  
66 equalization or the commission gave a final assessed value that was lower than the assessed  
67 value; and

68 (C) the assessed value for the current taxable year is higher than the inflation adjusted  
69 value; and

70 (iii) that, between January 1 of the previous taxable year and January 1 of the current  
71 taxable year, has not been improved or changed beyond the improvements in place on January  
72 1 of the previous taxable year.

73 (2) For an appeal involving the valuation of real property to the county board of  
74 equalization or the commission, the party carrying the burden of proof shall demonstrate:

75 (a) substantial error in:

76 (i) for an appeal not involving qualified real property:

77 (A) if Subsection (3) does not apply and the appeal is to the county board of  
78 equalization, the original assessed value;

79 (B) if Subsection (3) does not apply and the appeal is to the commission, the value  
80 given to the property by the county board of equalization; or

81 (C) if Subsection (3) applies, the original assessed value; or

82 (ii) for an appeal involving qualified real property, the inflation adjusted value; and

83 (b) a sound evidentiary basis upon which the county board of equalization or the  
84 commission could adopt a different valuation.

85 ~~[(2) Notwithstanding Section [59-1-604](#), in an action appealing the value of property~~  
86 ~~assessed by an assessing authority, the assessing authority has the burden of proof before a~~  
87 ~~board of equalization, the commission, or a court of competent jurisdiction, if the assessing~~

88 ~~authority presents evidence or otherwise asserts that the fair market value of the assessed~~  
89 ~~property is greater than the value originally assessed by the assessing authority for that calendar~~  
90 ~~year.]~~

91 (3) (a) Notwithstanding Section 59-1-604, the party described in Subsection (3)(b)  
92 shall carry the burden of proof before a county board of equalization, the commission, or a  
93 court of competent jurisdiction in an action appealing or seeking judicial review of the value of  
94 property:

95 (i) that is not qualified real property; and

96 (ii) for which a county assessor, a county board of equalization, or the commission  
97 presents evidence or otherwise asserts that the fair market value of the assessed property is  
98 greater than the original assessed value for that calendar year.

99 (b) For purposes of Subsection (3)(a), the following have the burden of proof:

100 (i) for property assessed under Part 3, County Assessment:

101 (A) the county assessor, if the county assessor is a party to the appeal that presents  
102 evidence or otherwise asserts that the fair market value of the assessed property is greater than  
103 the original assessed value for that calendar year; or

104 (B) the county board of equalization, if the county board of equalization is a party to  
105 the appeal that presents evidence or otherwise asserts that the fair market value of the assessed  
106 property is greater than the original assessed value for that calendar year; or

107 (ii) for property assessed under Part 2, Assessment of Property, the commission, if the  
108 commission is a party to the appeal that presents evidence or otherwise asserts that the fair  
109 market value of the assessed property is greater than the original assessed value for that  
110 calendar year.

111 (4) (a) The party described in Subsection (4)(b) shall carry the burden of proof before a  
112 county board of equalization or the commission in an action appealing the value of qualified  
113 real property if at least one party presents evidence of or otherwise asserts a value other than  
114 inflation adjusted value.

115 (b) For purposes of Subsection (4)(a):

116 (i) the county assessor or the county board of equalization that is a party to the appeal  
117 has the burden of proof if the county assessor or county board of equalization presents evidence  
118 of or otherwise asserts a value that is greater than or equal to the inflation adjusted value; or

119 (ii) the taxpayer that is a party to the appeal has the burden of proof if the taxpayer  
 120 presents evidence of or otherwise asserts a value that is less than the inflation adjusted value.

121 (c) The burdens of proof described in Subsection (4)(b) apply before a county board of  
 122 equalization or the commission even if the previous year's valuation is:

123 (i) pending an appeal requested in accordance with Section 59-2-1006 or judicial  
 124 review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial  
 125 Review; or

126 (ii) overturned by the commission as a result of an appeal requested in accordance with  
 127 Section 59-2-1006 or by a court of competent jurisdiction as a result of judicial review  
 128 requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial  
 129 Review.

130 Section 2. Section **59-2-303** is amended to read:

131 **59-2-303. General duties of county assessor.**

132 (1) [~~Prior to~~] (a) Before May 22 each year, the county assessor shall:

133 (i) ascertain the names of the owners of all property [~~which~~] that is subject to taxation  
 134 by the county[~~, and shall~~];

135 (ii) except as provided in Subsection (2), assess the property to the owner, claimant of  
 136 record, or occupant in possession or control at [~~12 o'clock midnight of January 1 in the tax~~  
 137 year, unless a subsequent conveyance of ownership of the real property was recorded in the  
 138 office of the county recorder more than 14 calendar days before the date of mailing of the tax  
 139 notice. In that case, any tax notice may be mailed, and the tax assessed, to the new owner. No  
 140 mistake in the name or address of the owner or supposed owner of property renders the  
 141 assessment invalid.] midnight on January 1 of the taxable year; and

142 (iii) conduct the review process described in Section 59-2-303.2.

143 (b) No mistake in the name or address of the owner or supposed owner of property  
 144 renders the assessment invalid.

145 (2) If a conveyance of ownership of the real property was recorded in the office of a  
 146 county recorder after January 1 but more than 14 calendar days before the day on which the  
 147 county treasurer mails the tax notice, the county assessor shall assess the property to the new  
 148 owner.

149 ~~[(2)]~~ (3) A county assessor shall become fully acquainted with all property in [~~his~~] the

150 county assessor's county, as provided in Section [59-2-301](#).

151 Section 3. Section **59-2-303.2** is enacted to read:

152 **59-2-303.2. Automatic review of assessed value of review property.**

153 (1) As used in this section:

154 (a) "Final assessed value" means:

155 (i) for a review property for which the taxpayer did not appeal the valuation or  
156 equalization in accordance with Section [59-2-1004](#), the assessed value as stated on the  
157 valuation notice described in Section [59-2-919.1](#);

158 (ii) for a review property for which the taxpayer appealed the valuation or equalization  
159 in accordance with Section [59-2-1004](#), the assessed value given to the review property by a  
160 county board of equalization after the appeal;

161 (iii) for real property for which the taxpayer or a county assessor appealed the valuation  
162 or equalization to the commission in accordance with Section [59-2-1006](#), the value given to the  
163 real property by:

164 (A) the commission, if the commission has issued a decision in the appeal; or

165 (B) a county board of equalization, if the commission has not yet issued a decision in  
166 the appeal; or

167 (iv) for real property for which the taxpayer or a county assessor sought judicial review  
168 of the valuation or equalization in accordance with Section [59-1-602](#) or Title 63G, Chapter 4,  
169 Part 4, Judicial Review, the value given the real property by the commission.

170 (b) "Median property value change" means the midpoint of the property value changes  
171 for all real property that is:

172 (i) of the same class of real property as the review property; and

173 (ii) located within the same county and within the same market area as the review  
174 property.

175 (c) "Property value change" means the percentage change in the fair market value of  
176 real property between January 1 of the previous year and January 1 of the current year.

177 (d) "Review property" means real property located in the county:

178 (i) that between January 1 of the previous year and January 1 of the current year has not  
179 been improved or changed beyond improvements in place on January 1 of the previous taxable  
180 year; and

181 (ii) for which the county assessor did not conduct a detailed review of property  
182 characteristics during the current taxable year.

183 (e) "Threshold increase" means an increase in a review property's assessed value for the  
184 current taxable year compared to the final assessed value of the review property for the  
185 previous taxable year that is:

186 (i) the median property value change plus 15%; and

187 (ii) at least \$10,000.

188 (2) (a) Before completing and delivering the assessment book to the county auditor in  
189 accordance with Section 59-2-311, the county assessor shall review the assessment of a review  
190 property for which the assessed value for the current taxable year is equal to or exceeds the  
191 threshold increase.

192 (b) The county assessor shall retain a record of the properties for which the county  
193 assessor conducts a review in accordance with this section and the results of that review.

194 (3) (a) If the county assessor determines that the assessed value of the review property  
195 reflects the review property's fair market value, the county assessor shall not adjust the review  
196 property's assessed value.

197 (b) If the county assessor determines that the assessed value of the review property  
198 does not reflect the review property's fair market value, the county assessor shall adjust the  
199 assessed value of the review property to reflect the fair market value.

200 (4) The review process described in this section does not supersede or otherwise affect  
201 a taxpayer's right to appeal or to seek judicial review of the valuation or equalization of a  
202 review property in accordance with:

203 (a) this part;

204 (b) Title 59, Chapter 1, Part 6, Judicial Review; or

205 (c) Title 63G, Chapter 4, Part 4, Judicial Review.

206 Section 4. Section 59-2-311 is amended to read:

207 **59-2-311. Completion and delivery of assessment book -- Signed statement**  
208 **required -- Contents of signed statement -- Adjustment of assessment in assessment book.**

209 (1) [~~Prior to~~] Before May 22 each year, the county assessor shall complete and deliver  
210 the assessment book to the county auditor.

211 (2) The county assessor shall subscribe and sign a statement in the assessment book

212 substantially as follows:

213 I, \_\_\_\_\_, the assessor of \_\_\_\_\_ County, do swear that before May 22, \_\_\_\_\_ (year), I  
 214 made diligent inquiry and examination, and either personally or by deputy, established the  
 215 value of all of the property within the county subject to assessment by me; that the property has  
 216 been assessed on the assessment book equally and uniformly according to the best of my  
 217 judgment, information, and belief at its fair market value; that I have faithfully complied with  
 218 all the duties imposed on the assessor under the revenue laws including the requirements of  
 219 Section [59-2-303.1](#); and that I have not imposed any unjust or double assessments through  
 220 malice or ill will or otherwise, or allowed anyone to escape a just and equal assessment through  
 221 favor or reward, or otherwise.

222 (3) Before completing and delivering the assessment book under Subsection (1), the  
 223 county assessor shall adjust the assessment of property in the assessment book to reflect an  
 224 adjustment in the taxable value of any property if the adjustment in taxable value is made:

225 (a) by the county board of equalization [~~under~~] in accordance with Section  
 226 [59-2-1004.5](#) [~~; and~~] on or before May 15; or

227 [~~(b) on or before May 15.~~]

228 (b) by the county assessor in accordance with Section [59-2-303.2](#).

229 Section 5. Section [59-2-919.1](#) is amended to read:

230 **[59-2-919.1. Notice of property valuation and tax changes.](#)**

231 (1) In addition to the notice requirements of Section [59-2-919](#), the county auditor, on or  
 232 before July 22 of each year, shall notify each owner of real estate who is listed on the  
 233 assessment roll.

234 (2) The notice described in Subsection (1) shall:

235 (a) except as provided in Subsection (4), be sent to all owners of real property by mail  
 236 10 or more days before the day on which:

237 (i) the county board of equalization meets; and

238 (ii) the taxing entity holds a public hearing on the proposed increase in the certified tax  
 239 rate;

240 (b) be on a form that is:

241 (i) approved by the commission; and

242 (ii) uniform in content in all counties in the state; and

243 (c) contain for each property:  
244 (i) the assessor's determination of the value of the property;  
245 (ii) the date the county board of equalization will meet to hear complaints on the  
246 valuation;  
247 (iii) itemized tax information for all applicable taxing entities, including:  
248 (A) the dollar amount of the taxpayer's tax liability for the property in the prior year;  
249 and  
250 (B) the dollar amount of the taxpayer's tax liability under the current rate;  
251 (iv) the tax impact on the property;  
252 (v) the time and place of the required public hearing for each entity;  
253 (vi) property tax information pertaining to:  
254 (A) taxpayer relief;  
255 (B) options for payment of taxes; and  
256 (C) collection procedures;  
257 (vii) information specifically authorized to be included on the notice under this  
258 chapter;  
259 (viii) the last property review date of the property as described in Subsection  
260 [59-2-303.1\(1\)\(c\)](#); and  
261 (ix) other property tax information approved by the commission.  
262 (3) If a taxing entity that is subject to the notice and hearing requirements of  
263 Subsection [59-2-919\(4\)](#) proposes a tax increase, the notice described in Subsection (1) shall  
264 state, in addition to the information required by Subsection (2):  
265 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;  
266 (b) the difference between the dollar amount of the taxpayer's tax liability if the  
267 proposed increase is approved and the dollar amount of the taxpayer's tax liability under the  
268 current rate, placed in close proximity to the information described in Subsection (2)(c)(v); and  
269 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under  
270 the proposed tax rate represents as compared to the dollar amount of the taxpayer's tax liability  
271 under the current tax rate.  
272 (4) (a) Subject to the other provisions of this Subsection (4), a county auditor may, at  
273 the county auditor's discretion, provide the notice required by this section to a taxpayer by

274 electronic means if a taxpayer makes an election, according to procedures determined by the  
275 county auditor, to receive the notice by electronic means.

276 (b) (i) If a notice required by this section is sent by electronic means, a county auditor  
277 shall attempt to verify whether a taxpayer receives the notice.

278 (ii) If receipt of the notice sent by electronic means cannot be verified 14 days or more  
279 before the county board of equalization meets and the taxing entity holds a public hearing on a  
280 proposed increase in the certified tax rate, the notice required by this section shall also be sent  
281 by mail as provided in Subsection (2).

282 (c) A taxpayer may revoke an election to receive the notice required by this section by  
283 electronic means if the taxpayer provides written notice to the county auditor on or before April  
284 30.

285 (d) An election or a revocation of an election under this Subsection (4):

286 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or  
287 before the due date for paying the tax; or

288 (ii) does not alter the requirement that a taxpayer appealing the valuation or the  
289 equalization of the taxpayer's real property submit the application for appeal within the time  
290 period provided in Subsection 59-2-1004~~(2)~~(3).

291 (e) A county auditor shall provide the notice required by this section as provided in  
292 Subsection (2), until a taxpayer makes a new election in accordance with this Subsection (4), if:

293 (i) the taxpayer revokes an election in accordance with Subsection (4)(c) to receive the  
294 notice required by this section by electronic means; or

295 (ii) the county auditor finds that the taxpayer's electronic contact information is invalid.

296 (f) A person is considered to be a taxpayer for purposes of this Subsection (4)  
297 regardless of whether the property that is the subject of the notice required by this section is  
298 exempt from taxation.

299 Section 6. Section 59-2-1004 is amended to read:

300 **59-2-1004. Appeal to county board of equalization -- Real property -- Time**  
301 **period for appeal -- Public hearing requirements -- Decision of board -- Extensions**  
302 **approved by commission -- Appeal to commission.**

303 (1) As used in this section:

304 (a) "Final assessed value" means:

305 (i) for real property for which the taxpayer appealed the valuation or equalization to the  
306 county board of equalization in accordance with Section 59-2-1004, the value given to the real  
307 property by a county board of equalization after the appeal;

308 (ii) for real property for which the taxpayer or a county assessor appealed the valuation  
309 or equalization to the commission in accordance with Section 59-2-1006, the value given to the  
310 real property by:

311 (A) the commission, if the commission has issued a decision in the appeal; or

312 (B) a county board of equalization, if the commission has not yet issued a decision in  
313 the appeal; or

314 (iii) for real property for which the taxpayer or a county assessor sought judicial review  
315 of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4,  
316 Part 4, Judicial Review, the value given the real property by the commission.

317 (b) "Inflation adjusted value" means the value of the real property that is the subject of  
318 the appeal as calculated by the county assessor in accordance with Subsection (2)(c).

319 (c) "Median property value change" means the midpoint of the property value changes  
320 for all real property that is:

321 (i) of the same class of real property as the qualified real property; and

322 (ii) located within the same county and within the same market area as the qualified  
323 real property.

324 (d) "Property value change" means the percentage change in the fair market value of  
325 real property between January 1 of the previous year and January 1 of the current year.

326 (e) "Qualified real property" means real property:

327 (i) for which:

328 (A) the taxpayer or a county assessor appealed the valuation or equalization for the  
329 previous taxable year to the county board of equalization in accordance with Section 59-2-1004  
330 or the commission in accordance with Section 59-2-1006;

331 (B) as a result of the appeal described in Subsection (1)(e)(i)(A), a county board of  
332 equalization or the commission gave a final assessed value that was lower than the assessed  
333 value; and

334 (C) the assessed value for the current taxable year is higher than the inflation adjusted  
335 value; and

336 (ii) that, between January 1 of the previous taxable year and January 1 of the current  
337 taxable year, has not been improved or changed beyond the improvements in place on January  
338 1 of the previous taxable year.

339 ~~[(1)]~~ (2) (a) A taxpayer dissatisfied with the valuation or the equalization of the  
340 taxpayer's real property may make an application to appeal by:

341 (i) filing the application with the county board of equalization within the time period  
342 described in Subsection ~~[(2)]~~ (3); or

343 (ii) making an application by telephone or other electronic means within the time  
344 period described in Subsection ~~[(2)]~~ (3) if the county legislative body passes a resolution under  
345 Subsection ~~[(7)]~~ (8) authorizing a taxpayer to make an application by telephone or other  
346 electronic means.

347 (b) (i) The county board of equalization shall make a rule describing the contents of the  
348 application.

349 (ii) In addition to any information the county board of equalization requires, the  
350 application shall include information about:

351 (A) the burden of proof in an appeal involving qualified real property; and

352 (B) the process for the taxpayer to learn the inflation adjusted value of the qualified  
353 real property.

354 (c) (i) The county assessor shall calculate inflation adjusted value by changing the final  
355 assessed value for the previous taxable year of the real property that is the subject of the appeal  
356 by the median property value change.

357 (ii) (A) The county assessor shall notify the county board of equalization of a qualified  
358 real property's inflation adjusted value within 15 business days after the date on which the  
359 county assessor receives notice that a taxpayer filed an appeal with the county board of  
360 equalization.

361 (B) The county assessor shall notify the commission of a qualified real property's  
362 inflation adjusted value within 15 business days after the date on which the county assessor  
363 receives notice that a person dissatisfied with the decision of a county board of equalization  
364 files an appeal with the commission.

365 (iii) A person may not appeal a county assessor's calculation of inflation adjusted  
366 value.

367           ~~[(2)]~~ (3) (a) Except as provided in Subsection ~~[(2)]~~ (3)(b) and for purposes of  
368 Subsection ~~[(+)]~~ (2), a taxpayer shall make an application to appeal the valuation or the  
369 equalization of the taxpayer's real property on or before the later of:

370           (i) September 15 of the current calendar year; or

371           (ii) the last day of a 45-day period beginning on the day on which the county auditor  
372 provides the notice under Section [59-2-919.1](#).

373           (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
374 commission shall make rules providing for circumstances under which the county board of  
375 equalization is required to accept an application to appeal that is filed after the time period  
376 prescribed in Subsection ~~[(2)]~~ (3)(a).

377           ~~[(3)]~~ (4) (a) ~~[The owner]~~ Except as provided in Subsection (4)(b), the taxpayer shall  
378 include in the application under Subsection [(+)] (2)(a)(i) the [owner's] taxpayer's estimate of  
379 the fair market value of the property and any evidence that may indicate that the assessed  
380 valuation of the [owner's] taxpayer's property is improperly equalized with the assessed  
381 valuation of comparable properties.

382           (b) (i) For an appeal involving qualified real property:

383           (A) the county board of equalization shall presume that the fair market value of the  
384 qualified real property is equal to the inflation adjusted value; and

385           (B) except as provided in Subsection (4)(b)(ii), the taxpayer may provide the  
386 information described in Subsection (4)(a).

387           (ii) If the taxpayer seeks to prove that the fair market value of the qualified real  
388 property is below the inflation adjusted value, the taxpayer shall provide the information  
389 described in Subsection (4)(a).

390           ~~[(4)]~~ (5) In reviewing evidence submitted to a county board of equalization by or on  
391 behalf of an owner or a county assessor, the county board of equalization shall consider and  
392 weigh:

393           (a) the accuracy, reliability, and comparability of the evidence presented by the owner  
394 or the county assessor;

395           (b) if submitted, the sales price of relevant property that was under contract for sale as  
396 of the lien date but sold after the lien date;

397           (c) if submitted, the sales offering price of property that was offered for sale as of the

398 lien date but did not sell, including considering and weighing the amount of time for which,  
399 and manner in which, the property was offered for sale; and

400 (d) if submitted, other evidence that is relevant to determining the fair market value of  
401 the property.

402 [~~(5)~~] (6) (a) The county board of equalization shall meet and hold public hearings as  
403 described in Section 59-2-1001.

404 (b) (i) For purposes of this Subsection [~~(5)~~] (6)(b), "significant adjustment" means a  
405 proposed adjustment to the valuation of real property that:

406 (A) is to be made by a county board of equalization; and

407 (B) would result in a valuation that differs from the original assessed value by at least  
408 20% and \$1,000,000.

409 (ii) When a county board of equalization is going to consider a significant adjustment,  
410 the county board of equalization shall:

411 (A) list the significant adjustment as a separate item on the agenda of the public  
412 hearing at which the county board of equalization is going to consider the significant  
413 adjustment; and

414 (B) for purposes of the agenda described in Subsection [~~(5)~~] (6)(b)(ii)(A), provide a  
415 description of the property for which the county board of equalization is considering a  
416 significant adjustment.

417 (c) The county board of equalization shall make a decision on each appeal filed in  
418 accordance with this section within 60 days after the day on which the taxpayer makes an  
419 application.

420 (d) The commission may approve the extension of a time period provided for in  
421 Subsection [~~(5)~~] (6)(b) for a county board of equalization to make a decision on an appeal.

422 (e) Unless the commission approves the extension of a time period under Subsection  
423 [~~(5)~~] (6)(d), if a county board of equalization fails to make a decision on an appeal within the  
424 time period described in Subsection [~~(5)~~] (6)(c), the county legislative body shall:

425 (i) list the appeal, by property owner and parcel number, on the agenda for the next  
426 meeting the county legislative body holds after the expiration of the time period described in  
427 Subsection [~~(5)~~] (6)(c); and

428 (ii) hear the appeal at the meeting described in Subsection [~~(5)~~] (6)(e)(i).

429 (f) The decision of the county board of equalization shall contain:  
430 (i) a determination of the valuation of the property based on fair market value; and  
431 (ii) a conclusion that the fair market value is properly equalized with the assessed value  
432 of comparable properties.

433 (g) If no evidence is presented before the county board of equalization, the county  
434 board of equalization shall presume that the equalization issue has been met.

435 (h) (i) If the fair market value of the property that is the subject of the appeal deviates  
436 plus or minus 5% from the assessed value of comparable properties, the county board of  
437 equalization shall adjust the valuation of the appealed property to reflect a value equalized with  
438 the assessed value of comparable properties.

439 (ii) Subject to Sections 59-2-301.1, 59-2-301.2, 59-2-301.3, and 59-2-301.4, equalized  
440 value established under Subsection ~~[(5)]~~ (6)(h)(i) shall be the assessed value for property tax  
441 purposes until the county assessor is able to evaluate and equalize the assessed value of all  
442 comparable properties to bring all comparable properties into conformity with full fair market  
443 value.

444 ~~[(6)]~~ (7) If any taxpayer is dissatisfied with the decision of the county board of  
445 equalization, the taxpayer may file an appeal with the commission as described in Section  
446 59-2-1006.

447 ~~[(7)]~~ (8) A county legislative body may pass a resolution authorizing taxpayers owing  
448 taxes on property assessed by that county to file property tax appeals applications under this  
449 section by telephone or other electronic means.

450 Section 7. Section 59-2-1004.5 is amended to read:

451 **59-2-1004.5. Valuation adjustment for decrease in taxable value caused by a**  
452 **natural disaster.**

453 (1) For purposes of this section:

454 (a) ~~["natural"]~~ "Natural disaster" means:

455 (i) an explosion;

456 (ii) fire;

457 (iii) a flood;

458 (iv) a storm;

459 (v) a tornado;

460 (vi) winds;  
461 (vii) an earthquake;  
462 (viii) lightning;  
463 (ix) any adverse weather event; or  
464 (x) any event similar to an event described in this Subsection (1), as determined by the  
465 commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative  
466 Rulemaking Act~~[-and]~~.

467 (b) "~~[natural]~~ Natural disaster damage" means any physical harm to property caused by  
468 a natural disaster.

469 (2) Except as provided in Subsection (3), if, during a calendar year, property sustains a  
470 decrease in taxable value that is caused by natural disaster damage, the owner of the property  
471 may apply to the county board of equalization for an adjustment in the taxable value of the  
472 owner's property as provided in Subsection (4).

473 (3) ~~[Notwithstanding Subsection (2), an]~~ An owner may not receive the valuation  
474 adjustment described in this section if the decrease in taxable value described in Subsection (2)  
475 is:

476 (a) due to the intentional action or inaction of the owner; or

477 (b) less than 30% of the taxable value of the property described in Subsection (2)  
478 before the decrease in taxable value described in Subsection (2).

479 (4) (a) To receive the valuation adjustment described in Subsection (2), the owner of  
480 the property shall file an application for the valuation adjustment with the county board of  
481 equalization on or before the later of:

482 (i) the deadline described in Subsection 59-2-1004~~[(2)]~~(3); or

483 (ii) 45 days after the day on which the natural disaster damage described in Subsection  
484 (2) occurs.

485 (b) The county board of equalization shall hold a hearing:

486 (i) within 30 days ~~[of]~~ after the day on which the county board of equalization receives  
487 the application described in Subsection (4)(a) [is received by the board of equalization]; and

488 (ii) following the procedures and requirements of Section 59-2-1001.

489 (c) At the hearing described in Subsection (4)(b), the applicant shall have the burden of  
490 proving, by a preponderance of the evidence:

491 (i) that the property sustained a decrease in taxable value, that:  
492 (A) was caused by natural disaster damage; and  
493 (B) is at least 30% of the taxable value of the property described in this Subsection  
494 (4)(c)(i) before the decrease in taxable value described in this Subsection (4)(c)(i);  
495 (ii) the amount of the decrease in taxable value described in Subsection (4)(c)(i); and  
496 (iii) that the decrease in taxable value described in Subsection (4)(c)(i) is not due to the  
497 action or inaction of the applicant.

498 (d) If the county board of equalization determines that the applicant has met the burden  
499 of proof described in Subsection (4)(c), the county board of equalization shall reduce the  
500 valuation of the property described in Subsection (4)(c)(i) by an amount equal to the decrease  
501 in taxable value of the property multiplied by the percentage of the calendar year remaining  
502 after the natural disaster damage occurred.

503 (e) The decision of the board of equalization shall be provided to the applicant, in  
504 writing, within 30 days ~~[of]~~ after the day on which the county board of equalization concludes  
505 the hearing described in Subsection (4)(b) [is concluded].

506 (5) An applicant that is dissatisfied with a decision of the county board of equalization  
507 under this section may appeal that decision under Section [59-2-1006](#).

508 **Section 8. Effective date.**

509 If approved by two-thirds of all the members elected to each house, this bill takes effect  
510 upon approval by the governor, or the day following the constitutional time limit of Utah  
511 Constitution, Article VII, Section 8, without the governor's signature, or in the case of a veto,  
512 the date of veto override.

513 **Section 9. Retrospective operation.**

514 This bill has retrospective operation to January 1, 2019.