

PROPERTY TAX NOTIFICATIONS AMENDMENTS

2020 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jefferson Moss

Senate Sponsor: Daniel Hemmert

LONG TITLE

General Description:

This bill modifies provisions related to property tax notices.

Highlighted Provisions:

This bill:

▸ requires a property tax notice to include additional information, including the taxable value of the property, the deadline to appeal the valuation or equalization of the property, information related to the residential exemption, and information related to a rate increase resulting from a change to state law; and

▸ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides retrospective operation.

Utah Code Sections Affected:

AMENDS:

59-2-919.1, as last amended by Laws of Utah 2019, Chapter 16

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

Section 1. Section **59-2-919.1** is amended to read:

59-2-919.1. Notice of property valuation and tax changes.



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

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

32 (a) except as provided in Subsection [~~(4)~~] (5), be sent to all owners of real property by
33 mail 10 or more days before the day on which:

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

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

37 (b) be on a form that is:

38 (i) approved by the commission; and

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

40 (c) contain for each property:

41 (i) the assessor's determination of the value of the property;

42 (ii) the taxable value of the property;

43 ~~[(ii) the date the county board of equalization will meet to hear complaints on the~~
44 ~~valuation;]~~

45 (iii) the deadline for the taxpayer to make an application to appeal the valuation or
46 equalization of the property under Section 59-2-1004;

47 (iv) for a property assessed by the commission:

48 (A) a statement that the taxpayer may not appeal the valuation or equalization of the
49 property to the county board of equalization; and

50 (B) the deadline for the taxpayer to apply to the commission for a hearing on an
51 objection to the valuation or equalization of the property under Section 59-2-1007;

52 ~~[(iii)]~~ (v) itemized tax information for all applicable taxing entities, including:

53 (A) the dollar amount of the taxpayer's tax liability for the property in the prior year;

54 and

55 (B) the dollar amount of the taxpayer's tax liability under the current rate;

56 (vi) the following, stated separately:

57 (A) the charter school levy described in Section 53F-2-703;

58 (B) the multicounty assessing and collecting levy described in Subsection

59 [59-2-1602\(2\)](#);

60 (C) the county assessing and collecting levy described in Subsection [59-2-1602\(4\)](#);

61 (D) for a fiscal year that begins before July 1, 2023, the combined basic rate as defined
62 in Section [53F-2-301.5](#); and

63 (E) for a fiscal year that begins on or after July 1, 2023, the combined basic rate as
64 defined in Section [53F-2-301](#);

65 [~~(iv)~~] (vii) the tax impact on the property;

66 [~~(v)~~] (viii) the time and place of the required public hearing for each entity;

67 [~~(vi)~~] (ix) property tax information pertaining to:

68 (A) taxpayer relief;

69 (B) options for payment of taxes; [~~and~~]

70 (C) collection procedures; and

71 (D) the residential exemption described in Section [59-2-103](#);

72 [~~(vii)~~] (x) information specifically authorized to be included on the notice under this
73 chapter;

74 [~~(viii)~~] (xi) the last property review date of the property as described in Subsection
75 [59-2-303.1\(1\)\(c\)](#); and

76 [~~(ix)~~] (xii) other property tax information approved by the commission.

77 (3) If a taxing entity that is subject to the notice and hearing requirements of
78 Subsection [59-2-919\(4\)](#) proposes a tax increase, the notice described in Subsection (1) shall
79 state, in addition to the information required by Subsection (2):

80 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;

81 (b) the difference between the dollar amount of the taxpayer's tax liability if the
82 proposed increase is approved and the dollar amount of the taxpayer's tax liability under the
83 current rate, placed in close proximity to the information described in Subsection

84 (2)(c)[~~(v)~~](viii); and

85 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under
86 the proposed tax rate represents as compared to the dollar amount of the taxpayer's tax liability
87 under the current tax rate.

88 (4) If a change to state law increases a tax rate stated on a notice described in
89 Subsection (1), the notice described in Subsection (1) shall state in addition to the information

90 required by Subsections (2) and (3):

91 (a) the difference between the dollar amount of the taxpayer's tax liability under the
92 current tax rate and the dollar amount of the taxpayer's tax liability before the change to state
93 law became effective; and

94 (b) the percentage increase that the dollar amount of the taxpayer's tax liability under
95 the current tax rate represents as compared to the dollar amount of the taxpayer's tax liability
96 under the tax rate before the change to state law becomes effective.

97 ~~[(4)]~~ (5) (a) Subject to the other provisions of this Subsection ~~[(4)]~~ (5), a county auditor
98 may, at the county auditor's discretion, provide the notice required by this section to a taxpayer
99 by electronic means if a taxpayer makes an election, according to procedures determined by the
100 county auditor, to receive the notice by electronic means.

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

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

107 (c) A taxpayer may revoke an election to receive the notice required by this section by
108 electronic means if the taxpayer provides written notice to the county auditor on or before April
109 30.

110 (d) An election or a revocation of an election under this Subsection ~~[(4)]~~ (5):

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

113 (ii) does not alter the requirement that a taxpayer appealing the valuation or the
114 equalization of the taxpayer's real property submit the application for appeal within the time
115 period provided in Subsection [59-2-1004\(3\)](#).

116 (e) A county auditor shall provide the notice required by this section as provided in
117 Subsection (2), until a taxpayer makes a new election in accordance with this Subsection ~~[(4)]~~
118 (5), if:

119 (i) the taxpayer revokes an election in accordance with Subsection ~~[(4)]~~(5)(c) to receive
120 the notice required by this section by electronic means; or

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

122 (f) A person is considered to be a taxpayer for purposes of this Subsection [~~(4)~~] (5)

123 regardless of whether the property that is the subject of the notice required by this section is

124 exempt from taxation.

125 Section 2. **Retrospective operation.**

126 This bill has retrospective operation to January 1, 2020.