

SB0134S01 compared with SB0134

~~{deleted text}~~ shows text that was in SB0134 but was deleted in SB0134S01.

inserted text shows text that was not in SB0134 but was inserted into SB0134S01.

DISCLAIMER: This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

Senator Daniel Hemmert proposes the following substitute bill:

PROPERTY TAX ~~{EXEMPTION}~~ABATEMENT FOR WILDFIRE

PREVENTION

2020 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Daniel Hemmert

House Sponsor: _____

LONG TITLE

General Description:

This bill provides a property tax ~~{exemption for}~~abatement related to wildfire prevention~~{efforts}~~ on certain property.

Highlighted Provisions:

This bill:

- ▶ ~~{enacts a}~~provides for an abatement of property ~~{tax exemption that reduces a property owner's property tax liability for expenses paid or incurred for}~~taxes owed on certain property if the property owner pays an expense related to wildfire prevention; and
- ▶ gives rulemaking authority to the Division of Forestry, Fire, and State ~~{Land}~~Lands

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to:

- ~~{clarify}~~ identify which property and which ~~{activities}~~ expenses qualify for the ~~{property tax exemption; and~~
- ~~certify the amount of a property tax exemption for wildfire prevention}~~ abatement; and
- establish a process for issuing property tax abatement documents.

Money Appropriated in this Bill:

This bill appropriates in fiscal year 2021:

- ▶ ~~{To}~~ to the Department of Natural Resources -- Forestry, Fire, and State Lands, as ~~{a one-time}~~ an ongoing appropriation:
 - ~~{From}~~ from the Sovereign Lands Management Account, \$10,000.
- ▶ to the Department of Natural Resources -- Forestry, Fire, and State Lands, as a one-time appropriation:
 - from the Sovereign Lands Management Account, One-time, ~~{50}~~ \$40,000.

Other Special Clauses:

This bill provides a contingent effective date.

Utah Code Sections Affected:

ENACTS:

~~{59-2-1118}~~ 59-2-2001, Utah Code Annotated 1953

59-2-2002, Utah Code Annotated 1953

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

Section 1. Section ~~{59-2-1118}~~ 59-2-2001 is enacted to read:

~~{59-2-1118. Exemption for wildfire prevention effort.~~

~~(1)}~~ Part 20. Tax Abatement for Wildfire Preparedness

59-2-2001. Definitions.

As used in this ~~{section}~~ part:

~~(a)}~~ 1 "Claimant" means an owner of qualifying ~~{land}~~ property.

~~(b)}~~ 2 "Division" means the Division of Forestry, Fire, and State Lands created in

Section 65A-1-4.

~~(c)}~~ 3 "Property tax abatement document" means a document

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issued by the division under Subsection 59-2-1902(4).

(4) "Qualifying property" means real property that the division determines is at high risk for wildfire.

(5) "Wildfire preparedness action" means one or more ~~monetary~~ expenses paid ~~for incurred~~ by a claimant during a calendar year to ~~prevent a~~ reduce the risk of wildfire on the claimant's qualifying ~~land that would pose a risk to adjoining land.~~

~~— (d) "Property tax exemption certificate" means a certificate issued by the division under Subsection (4).~~

~~— (e) "Qualifying land" means a parcel of land that the division determines is at risk for spreading wildfire to adjoining land.~~

~~— (2) Subject to the provisions of~~ property.

Section 2. Section 59-2-2002 is enacted to read:

59-2-2002. Tax abatement for wildfire preparedness and mitigation.

(1) In accordance with this section, a ~~claimant who submits a property tax exemption certificate to the county assessor of the county in which the~~ county shall abate the property taxes owed on a claimant's qualifying ~~land is located may claim a property tax exemption for a fire prevention effort.~~

~~— (3) The property tax exemption described in Subsection (2) reduces the claimant's property tax liability on the qualifying land~~ property:

(a) for the calendar year immediately following the calendar year in which ~~the fire prevention effort~~ a wildfire preparedness action occurs; and

(b) in an amount equal to the lesser of:

(i) the amount of the ~~fire prevention effort~~ wildfire preparedness action; or

(ii) 80% of the claimant's property tax liability on the qualifying ~~land~~ property for the calendar year in which the claimant ~~claims the reduction.~~

~~—~~ (~~r~~) receives the abatement.

(2) To receive the abatement described in Subsection (1)(a), no later than September 1 of the calendar year immediately following the calendar year in which the wildfire preparedness action occurs, the claimant shall submit to the county:

(a) an application on a form prescribed by the commission; and

(b) a copy of the property tax abatement document.

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(3) (a) After receipt of the items described in Subsection (2), the county shall abate the claimant's property tax liability in accordance with Subsection (1).

(b) (i) Except as provided in Subsection (3)(b)(ii), the county shall apply the abatement proportionately to each taxing entity.

(ii) The abatement does not apply to a property tax levied by any of the following that is authorized to provide fire protection services, paramedic services, emergency services, or law enforcement services, including extended police protection services:

(A) a local district as defined in Section 17B-1-102; or

(B) a special service district as defined in Section 17D-1-102.

(4) (a) To obtain a property tax ~~exemption certificate, a claimant shall, using a form prescribed by the division,~~ abatement document, a property owner shall submit to the division~~:~~

~~— (i) an application for the property tax exemption; and~~

~~— (ii) } proof of a {fire prevention effort} wildfire preparedness action.~~

(b) If the division determines that the ~~claimant} property owner~~ qualifies for a property tax ~~exemption} abatement~~ under this section, the division shall~~:~~

~~— (i) determine the amount of the property tax exemption that the claimant is allowed} provide the property owner a written property tax abatement document that states:~~

(i) that the property owner qualifies for a property tax abatement under this section;
and

~~— (ii) {provide }the {claimant a written property tax exemption certificate:~~

~~— (c) The claimant shall submit a copy of the property tax exemption certificate to the county assessor} amount of the wildfire preparedness action as provided in the proof submitted to the division in accordance with Subsection (2) on or before May 1 after the calendar year in which the claimant makes the fire prevention effort.~~

~~— (5) (a) After receipt of a property tax exemption certificate, the county assessor shall reduce the claimant's property tax liability for the current year by the amount certified on the property tax exemption certificate.~~

~~— (b) The county assessor shall apply the reduction proportionately to each taxing entity.~~

~~— (6) A county may not allow a claimant to carry forward a property tax exemption under this section.~~

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~~(7)4(a).~~

(5) The division shall make rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to establish:

(a) a process and standards for determining whether a ~~{parcel of land is qualifying land;~~

~~(b) which activities prevent the spread of wildfire from a parcel of land to adjoining land for purposes of determining what constitutes a fire prevention effort; and~~

~~(c) a procedure for processing and;~~ property owner qualifies for a property tax abatement under this section; and

(b) procedures for issuing a property tax ~~{exemption certificate}~~ abatement document.

Section ~~{2}~~3. **Appropriation.**

The following sums of money are appropriated for the fiscal year beginning July 1, 2020, and ending June 30, 2021. These are additions to amounts previously appropriated for fiscal year 2021. Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the Legislature appropriates the following sums of money from the funds or accounts indicated for the use and support of the government of the state of Utah.

ITEM 1

To Department of Natural ~~{Resource}~~ Resources - Forestry, Fire, and State Lands

From Sovereign Lands Management Account \$10,000

From Sovereign Lands Management Account, One-time ~~{50}~~ \$40,000

Schedule of Programs:

Fire Management \$50,000

The Legislature intends that the appropriation under this section be used by the Division of Forestry, Fire, and State ~~{Land for technology-related expenses related to identifying land eligible for a property tax exemption under Section 59-2-1118.~~

~~Section 3}~~ Lands to carry out the requirements of Section 59-2-2002.

Section 4. Contingent effective date.

This bill takes effect on January 1, 2022, if the amendment to the Utah Constitution proposed by S.J.R. 10, Proposal to Amend Utah Constitution -- Property Tax Exemption for Wildfire Prevention, 2020 General Session, passes the Legislature and is approved by a majority of those voting on it at the next regular general election.

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