

Senator Daniel Hemmert proposes the following substitute bill:

MULTICOUNTY ASSESSING AND COLLECTING LEVY

AMENDMENTS

2020 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Daniel Hemmert

House Sponsor: Robert M. Spendlove

LONG TITLE

General Description:

This bill modifies provisions related to the multicounty assessing and collecting levy.

Highlighted Provisions:

This bill:

- ▶ defines terms;
- ▶ modifies the tax rate of the multicounty assessing and collecting levy;
- ▶ amends the allocation of revenue collected from the multicounty assessing and collecting levy; 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:

59-2-1601, as last amended by Laws of Utah 2014, Chapter 270

59-2-1602, as last amended by Laws of Utah 2014, Chapter 270



26 [59-2-1606](#), as last amended by Laws of Utah 2016, Chapter 307

27

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

29 Section 1. Section **59-2-1601** is amended to read:

30 **59-2-1601. Definitions.**

31 As used in this part:

32 (1) "County additional property tax" means the property tax levy described in
33 Subsection [59-2-1602](#)(4).

34 (2) "Fund" means the Property Tax Valuation Agency Fund created in Section
35 [59-2-1602](#).

36 (3) "Multicounty Appraisal Trust" means the Multicounty Appraisal Trust created by
37 an agreement:

38 (a) entered into by all of the counties in the state; and

39 (b) authorized by Title 11, Chapter 13, Interlocal Cooperation Act.

40 (4) "Multicounty assessing and collecting levy" means a property tax levied in
41 accordance with Subsection [59-2-1602](#)(2).

42 (5) "Statewide property tax system" means a computer assisted system for mass
43 appraisal, equalization, collection, distribution, and administration related to property tax,
44 created in accordance with Section [59-2-1606](#).

45 Section 2. Section **59-2-1602** is amended to read:

46 **59-2-1602. Property Tax Valuation Agency Fund -- Creation -- Statewide levy --**
47 **Additional county levy.**

48 (1) (a) There is created an agency fund known as the "Property Tax Valuation Agency
49 Fund."

50 (b) The fund consists of:

51 (i) deposits made and penalties received under Subsection (3); and

52 (ii) interest on money deposited into the fund.

53 (c) Deposits, penalties, and interest described in Subsection (1)(b) shall be disbursed
54 and used as provided in Section [59-2-1603](#).

55 (2) (a) Each county shall annually impose a multicounty assessing and collecting levy
56 as provided in this Subsection (2).

57 (b) The tax rate of the multicounty assessing and collecting levy is:
58 [~~(i) for the calendar year beginning on January 1, 2014, .000013; and]~~
59 (i) for a calendar year beginning on or after January 1, 2020, and before January 1,
60 2025, .000012; and
61 (ii) for a calendar year beginning on or after January 1, ~~[2015]~~ 2025, the certified
62 revenue levy.
63 [~~(c) The multicounty assessing and collecting levy may not exceed the certified~~
64 ~~revenue levy as defined in Section 59-2-102, unless:~~]
65 [~~(i) the Legislature authorizes a multicounty assessing and collecting levy that exceeds~~
66 ~~the certified revenue levy; and]~~
67 [~~(ii) the state complies with the notice requirements of Section 59-2-926.]~~
68 ~~[(d)]~~ (c) [Revenue] The state treasurer shall allocate revenue collected from the
69 multicounty assessing and collecting levy ~~[shall be allocated]~~ as follows:
70 [~~(i) 82% of the revenue collected shall be deposited into the Multicounty Appraisal~~
71 ~~Trust; and]~~
72 [~~(ii)~~] (i) 18% of the revenue collected from the base rate shall be deposited into the
73 Property Tax Valuation Agency Fund[-], up to \$500,000 annually; and
74 (ii) after the deposit described in Subsection (2)(c)(i), all remaining revenue collected
75 from the multicounty assessing and collecting levy shall be deposited into the Multicounty
76 Appraisal Trust.
77 (3) (a) The multicounty assessing and collecting levy imposed under Subsection (2)
78 shall be separately stated on the tax notice as a multicounty assessing and collecting levy.
79 (b) The multicounty assessing and collecting levy is:
80 (i) exempt from Sections 17C-1-403 through 17C-1-406;
81 (ii) in addition to and exempt from the maximum levies allowable under Section
82 59-2-908; and
83 (iii) exempt from the notice and public hearing requirements of Section 59-2-919.
84 (c) (i) Each county shall transmit quarterly to the state treasurer the revenue collected
85 from the multicounty assessing and collecting levy.
86 (ii) The revenue transmitted under Subsection (3)(c)(i) shall be transmitted no later
87 than the tenth day of the month following the end of the quarter in which the revenue is

88 collected.

89 (iii) If revenue transmitted under Subsection (3)(c)(i) is transmitted after the tenth day
90 of the month following the end of the quarter in which the revenue is collected, the county shall
91 pay an interest penalty at the rate of 10% each year until the revenue is transmitted.

92 (d) The state treasurer shall allocate the penalties received under this Subsection (3) in
93 the same manner as revenue is allocated under Subsection (2)(d).

94 (4) (a) A county may levy a county additional property tax in accordance with this
95 Subsection (4).

96 (b) The county additional property tax:

97 (i) shall be separately stated on the tax notice as a county assessing and collecting levy;

98 (ii) may not be incorporated into the rate of any other levy;

99 (iii) is exempt from Sections 17C-1-403 through 17C-1-406; and

100 (iv) is in addition to and exempt from the maximum levies allowable under Section
101 59-2-908.

102 (c) Revenue collected from the county additional property tax shall be used to:

103 (i) promote the accurate valuation and uniform assessment levels of property as
104 required by Section 59-2-103;

105 (ii) promote the efficient administration of the property tax system, including the costs
106 of assessment, collection, and distribution of property taxes;

107 (iii) fund state mandated actions to meet legislative mandates or judicial or
108 administrative orders that relate to promoting:

109 (A) the accurate valuation of property; and

110 (B) the establishment and maintenance of uniform assessment levels within and among
111 counties; and

112 (iv) establish reappraisal programs that:

113 (A) are adopted by a resolution or ordinance of the county legislative body; and

114 (B) conform to rules the commission makes in accordance with Title 63G, Chapter 3,
115 Utah Administrative Rulemaking Act.

116 Section 3. Section 59-2-1606 is amended to read:

117 **59-2-1606. Statewide property tax system funding for counties -- Disbursements**
118 **to the Multicounty Appraisal Trust -- Use of funds.**

119 ~~[(1) As used in this section, "CAMA" means computer assisted mass appraisal.]~~
120 ~~[(2)(a)]~~ (1) The funds deposited into the Multicounty Appraisal Trust in accordance
121 with Section 59-2-1602 shall be used to provide funding for a statewide ~~[CAMA]~~ property tax
122 system that will promote:
123 ~~[(i)]~~ (a) the accurate valuation of property;
124 ~~[(ii)]~~ (b) the establishment and maintenance of uniform assessment levels among
125 counties within the state;
126 ~~[(iii)]~~ (c) efficient administration of the property tax system, including the costs of
127 assessment, collection, and distribution of property taxes; and
128 ~~[(iv)]~~ (d) the uniform filing of a signed statement a county assessor requests under
129 Section 59-2-306, including implementation of a statewide electronic filing system.
130 ~~[(b)]~~ (2) The trustee of the Multicounty Appraisal Trust shall:
131 ~~[(i)]~~ (a) determine which projects to fund; and
132 ~~[(ii)]~~ (b) oversee the administration of a statewide ~~[CAMA]~~ property tax system.
133 Section 4. **Retrospective operation.**
134 This bill has retrospective operation to January 1, 2020.