

**COUNTY PROPERTY TAX STATEMENT AMENDMENTS**

2022 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Stewart E. Barlow**

Senate Sponsor: Daniel McCay

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**LONG TITLE**

**General Description:**

This bill addresses the annual property tax statement each county auditor prepares for the State Tax Commission and the State Auditor.

**Highlighted Provisions:**

This bill:

- ▶ repeals the requirement that the county auditor annually provide the State Auditor a property tax statement; and
- ▶ makes technical changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**59-2-325**, as last amended by Laws of Utah 2000, Chapter 86

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

Section 1. Section **59-2-325** is amended to read:

**59-2-325. Statement transmitted to commission.**

(1) The county auditor shall, before November 1 of each year<sup>[7]</sup>:

(a) prepare from the assessment rolls of that year a statement showing:

(i) the amount and value of all property in the county, as classified by the county

30 assessment rolls, and the value of each class;

31       (ii) the total amount of taxes remitted by the county board of equalization;

32       (iii) the state's share of the taxes remitted;

33       (iv) the county's share of the taxes remitted;

34       (v) the rate of county taxes; and

35       (vi) any other information requested by the [~~state auditor. The statement shall be made~~

36 ~~in duplicate, upon forms provided by the state auditor, and as soon as prepared shall be~~

37 ~~transmitted, one copy to the state auditor and one copy to the commission.] commission; and~~

38       (b) provide a copy of the statement to the commission.

39       (2) The county auditor shall prepare the statement in the manner prescribed by the

40 commission.