

COUNTY PROPERTY TAX STATEMENT AMENDMENTS

2022 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Stewart E. Barlow

Senate Sponsor: Daniel McCay

LONG TITLE

Committee Note:

The Revenue and Taxation Interim Committee recommended this bill.

Legislative Vote: 14 voting for 0 voting against 5 absent

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

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



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

29 **59-2-325. Statement transmitted to commission.**

30 (1) The county auditor shall, before November 1 of each year~~;~~:

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

32 (i) the amount and value of all property in the county, as classified by the county
33 assessment rolls, and the value of each class;

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

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

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

37 (v) the rate of county taxes; and

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

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

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

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

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

43 commission.