

Senator Curtis S. Bramble proposes the following substitute bill:

PROPERTY TAX AMENDMENTS

2022 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Curtis S. Bramble

House Sponsor: Adam Robertson

LONG TITLE

General Description:

This bill modifies property tax and fee in lieu of property tax provisions.

Highlighted Provisions:

This bill:

- ▶ clarifies the formula for calculating an energy supplier's fee in lieu of property tax;
- ▶ requires an interlocal entity that owns an electric generation and transmission facility to report to the State Tax Commission information about sales of electricity to energy suppliers and public agencies;
- ▶ modifies the circumstances under which a county has to require a written declaration to qualify for the primary residential property tax exemption;
- ▶ modifies a property owner's right to appeal a determination about the owner's eligibility for the primary residential property tax exemption;
- ▶ defines "public utility" and "telecommunications service provider";
- ▶ provides that the State Tax Commission may not assess property owned by a telecommunications service provider;
- ▶ creates a process for the Multicounty Appraisal Trust to value personal property of a telecommunications service provider before forwarding the information to county assessors for assessment;



- 26 ▶ modifies the calculation of the centrally assessed benchmark value for purposes of
- 27 property tax new growth;
- 28 ▶ modifies the rate of the multicounty assessing and collecting levy; and
- 29 ▶ makes technical and conforming changes.

30 **Money Appropriated in this Bill:**

31 None

32 **Other Special Clauses:**

33 This bill provides a special effective date.

34 This bill provides retrospective operation.

35 **Utah Code Sections Affected:**

36 AMENDS:

37 **11-13-302**, as last amended by Laws of Utah 2018, Chapters 415 and 456

38 **59-2-102**, as last amended by Laws of Utah 2021, Chapter 314

39 **59-2-103.5**, as last amended by Laws of Utah 2021, Chapters 367 and 389

40 **59-2-201**, as last amended by Laws of Utah 2017, Chapter 425

41 **59-2-306**, as last amended by Laws of Utah 2010, Chapter 131

42 **59-2-307**, as last amended by Laws of Utah 2021, Chapter 389

43 **59-2-308**, as enacted by Laws of Utah 1987, Chapter 4

44 **59-2-924**, as last amended by Laws of Utah 2021, Chapters 214 and 388

45 **59-2-1005**, as last amended by Laws of Utah 2010, Chapter 131

46 **59-2-1602**, as last amended by Laws of Utah 2021, Chapter 367

47 ENACTS:

48 **59-2-306.5**, Utah Code Annotated 1953



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

51 Section 1. Section **11-13-302** is amended to read:

52 **11-13-302. Payment of fee in lieu of ad valorem property tax by certain energy**
53 **suppliers -- Method of calculating -- Collection -- Extent of tax lien.**

54 (1) (a) Each project entity created under this chapter that owns a project and that sells
55 any capacity, service, or other benefit from it to an energy supplier or suppliers whose tangible
56 property is not exempted by Utah Constitution Article XIII, Section 3, from the payment of ad

57 valorem property tax, shall pay an annual fee in lieu of ad valorem property tax as provided in
58 this section to each taxing jurisdiction within which the project or any part of it is located.

59 (b) For purposes of this section, "annual fee" means the annual fee described in
60 Subsection (1)(a) that is in lieu of ad valorem property tax.

61 (c) The requirement to pay an annual fee shall commence:

62 (i) with respect to each taxing jurisdiction that is a candidate receiving the benefit of
63 impact alleviation payments under contracts or determination orders provided for in Sections
64 11-13-305 and 11-13-306, with the fiscal year of the candidate following the fiscal year of the
65 candidate in which the date of commercial operation of the last generating unit, other than any
66 generating unit providing additional project capacity, of the project occurs, or, in the case of
67 any facilities providing additional project capacity, with the fiscal year of the candidate
68 following the fiscal year of the candidate in which the date of commercial operation of the
69 generating unit providing the additional project capacity occurs; and

70 (ii) with respect to any taxing jurisdiction other than a taxing jurisdiction described in
71 Subsection (1)(c)(i), with the fiscal year of the taxing jurisdiction in which construction of the
72 project commences, or, in the case of facilities providing additional project capacity, with the
73 fiscal year of the taxing jurisdiction in which construction of those facilities commences.

74 (d) The requirement to pay an annual fee shall continue for the period of the useful life
75 of the project or facilities.

76 (2) (a) The annual fees due a school district shall be as provided in Subsection (2)(b)
77 because the ad valorem property tax imposed by a school district and authorized by the
78 Legislature represents both:

79 (i) a levy mandated by the state for the state minimum school program under Section
80 53F-2-301 or 53F-2-301.5, as applicable; and

81 (ii) local levies for capital outlay and other purposes under Sections 53F-8-303,
82 53F-8-301, and 53F-8-302.

83 (b) The annual fees due a school district shall be as follows:

84 (i) the project entity shall pay to the school district an annual fee for the state minimum
85 school program at the rate imposed by the school district and authorized by the Legislature
86 under Section 53F-2-301 or 53F-2-301.5, as applicable; and

87 (ii) for all other local property tax levies authorized to be imposed by a school district,

88 the project entity shall pay to the school district either:

89 (A) an annual fee; or

90 (B) impact alleviation payments under contracts or determination orders provided for
91 in Sections 11-13-305 and 11-13-306.

92 (3) (a) An annual fee due a taxing jurisdiction for a particular year shall be calculated
93 by multiplying the tax rate or rates of the jurisdiction for that year by the product obtained by
94 multiplying the fee base or value determined in accordance with Subsection (4) for that year of
95 the portion of the project located within the jurisdiction by the percentage of the project which
96 is used to produce the capacity, service, or other benefit sold to the energy supplier or suppliers.

97 (b) As used in this section, "tax rate," when applied in respect to a school district,
98 includes any assessment to be made by the school district under Subsection (2) or Section
99 63M-5-302.

100 (c) There is to be credited against the annual fee due a taxing jurisdiction for each year,
101 an amount equal to the debt service, if any, payable in that year by the project entity on bonds,
102 the proceeds of which were used to provide public facilities and services for impact alleviation
103 in the taxing jurisdiction in accordance with Sections 11-13-305 and 11-13-306.

104 (d) The tax rate for the taxing jurisdiction for that year shall be computed so as to:

105 (i) take into account the fee base or value of the percentage of the project located
106 within the taxing jurisdiction determined in accordance with Subsection (4) used to produce the
107 capacity, service, or other benefit sold to the supplier or suppliers; and

108 (ii) reflect any credit to be given in that year.

109 (4) (a) Except as otherwise provided in this section, the annual fees required by this
110 section shall be paid, collected, and distributed to the taxing jurisdiction as if:

111 (i) the annual fees were ad valorem property taxes; and

112 (ii) the project were assessed at the same rate and upon the same measure of value as
113 taxable property in the state.

114 (b) (i) Notwithstanding Subsection (4)(a), for purposes of an annual fee required by
115 this section, the fee base of a project may be determined in accordance with an agreement
116 among:

117 (A) the project entity; and

118 (B) any county that:

119 (I) is due an annual fee from the project entity; and
120 (II) agrees to have the fee base of the project determined in accordance with the
121 agreement described in this Subsection (4).
122 (ii) The agreement described in Subsection (4)(b)(i):
123 (A) shall specify each year for which the fee base determined by the agreement shall be
124 used for purposes of an annual fee; and
125 (B) may not modify any provision of this chapter except the method by which the fee
126 base of a project is determined for purposes of an annual fee.
127 (iii) For purposes of an annual fee imposed by a taxing jurisdiction within a county
128 described in Subsection (4)(b)(i)(B), the fee base determined by the agreement described in
129 Subsection (4)(b)(i) shall be used for purposes of an annual fee imposed by that taxing
130 jurisdiction.
131 (iv) (A) If there is not agreement as to the fee base of a portion of a project for any
132 year, for purposes of an annual fee, the State Tax Commission shall determine the value of that
133 portion of the project for which there is not an agreement:
134 (I) for that year; and
135 (II) using the same measure of value as is used for taxable property in the state.
136 (B) The valuation required by Subsection (4)(b)(iv)(A) shall be made by the State Tax
137 Commission in accordance with rules made by the State Tax Commission.
138 (c) Payments of the annual fees shall be made from:
139 (i) the proceeds of bonds issued for the project; and
140 (ii) revenues derived by the project entity from the project.
141 (d) (i) The contracts of the project entity with the purchasers of the capacity, service, or
142 other benefits of the project whose tangible property is not exempted by Utah Constitution
143 Article XIII, Section 3, from the payment of ad valorem property tax shall require each
144 purchaser, whether or not located in the state, to pay, to the extent not otherwise provided for,
145 its share, determined in accordance with the terms of the contract, of these fees.
146 (ii) It is the responsibility of the project entity to enforce the obligations of the
147 purchasers.
148 (5) (a) The responsibility of the project entity to make payment of the annual fees is
149 limited to the extent that there is legally available to the project entity, from bond proceeds or

150 revenues, money to make these payments, and the obligation to make payments of the annual
151 fees is not otherwise a general obligation or liability of the project entity.

152 (b) No tax lien may attach upon any property or money of the project entity by virtue of
153 any failure to pay all or any part of an annual fee.

154 (c) The project entity or any purchaser may contest the validity of an annual fee to the
155 same extent as if the payment was a payment of the ad valorem property tax itself.

156 (d) The payments of an annual fee shall be reduced to the extent that any contest is
157 successful.

158 (6) (a) The annual fee described in Subsection (1):

159 (i) shall be paid by a public agency that:

160 (A) is not a project entity; and

161 (B) owns an interest in a facility providing additional project capacity if the interest is
162 otherwise exempt from taxation pursuant to Utah Constitution, Article XIII, Section 3; and

163 (ii) for a public agency described in Subsection (6)(a)(i), shall be calculated in
164 accordance with Subsection (6)(b).

165 (b) The annual fee required under Subsection (6)(a) shall be an amount equal to the tax
166 rate or rates of the applicable taxing jurisdiction multiplied by the product of the following:

167 (i) the fee base or value of the facility providing additional project capacity located
168 within the jurisdiction;

169 (ii) the percentage of the ownership interest of the public agency in the facility; and

170 (iii) the portion, expressed as a percentage, of the public agency's ownership interest
171 that is attributable to the capacity, service, or other benefit from the facility that is sold,

172 including any subsequent sale, resale, or layoff, by the public agency to an energy supplier or
173 suppliers whose tangible property is not exempted by Utah Constitution, Article XIII, Section
174 3, from the payment of ad valorem property tax.

175 (c) A public agency paying the annual fee pursuant to Subsection (6)(a) shall have the
176 obligations, credits, rights, and protections set forth in Subsections (1) through (5) with respect
177 to its ownership interest as though it were a project entity.

178 (d) On or before March 1 of each year, a project entity that owns a project and that
179 provides any capacity, service, or other benefit to an energy supplier or a public agency shall
180 file an electronic report with the State Tax Commission that identifies:

181 (i) each energy supplier and public agency to which the project entity delivers capacity,
182 service, or other benefit; and

183 (ii) the amount of capacity, service, or other benefit delivered to each energy supplier
184 and public agency.

185 Section 2. Section **59-2-102** is amended to read:

186 **59-2-102. Definitions.**

187 As used in this chapter:

188 (1) (a) "Acquisition cost" means any cost required to put an item of tangible personal
189 property into service.

190 (b) "Acquisition cost" includes:

191 (i) the purchase price of a new or used item;

192 (ii) the cost of freight, shipping, loading at origin, unloading at destination, crating,
193 skidding, or any other applicable cost of shipping;

194 (iii) the cost of installation, engineering, rigging, erection, or assembly, including
195 foundations, pilings, utility connections, or similar costs; and

196 (iv) sales and use taxes.

197 (2) "Aerial applicator" means aircraft or rotorcraft used exclusively for the purpose of
198 engaging in dispensing activities directly affecting agriculture or horticulture with an
199 airworthiness certificate from the Federal Aviation Administration certifying the aircraft or
200 rotorcraft's use for agricultural and pest control purposes.

201 (3) "Air charter service" means an air carrier operation that requires the customer to
202 hire an entire aircraft rather than book passage in whatever capacity is available on a scheduled
203 trip.

204 (4) "Air contract service" means an air carrier operation available only to customers
205 that engage the services of the carrier through a contractual agreement and excess capacity on
206 any trip and is not available to the public at large.

207 (5) "Aircraft" means the same as that term is defined in Section [72-10-102](#).

208 (6) (a) Except as provided in Subsection (6)(b), "airline" means an air carrier that:

209 (i) operates:

210 (A) on an interstate route; and

211 (B) on a scheduled basis; and

212 (ii) offers to fly one or more passengers or cargo on the basis of available capacity on a
213 regularly scheduled route.

214 (b) "Airline" does not include an:

215 (i) air charter service; or

216 (ii) air contract service.

217 (7) "Assessment roll" or "assessment book" means a permanent record of the
218 assessment of property as assessed by the county assessor and the commission and may be
219 maintained manually or as a computerized file as a consolidated record or as multiple records
220 by type, classification, or categories.

221 (8) "Base parcel" means a parcel of property that was legally:

222 (a) subdivided into two or more lots, parcels, or other divisions of land; or

223 (b) (i) combined with one or more other parcels of property; and

224 (ii) subdivided into two or more lots, parcels, or other divisions of land.

225 (9) (a) "Certified revenue levy" means a property tax levy that provides an amount of
226 ad valorem property tax revenue equal to the sum of:

227 (i) the amount of ad valorem property tax revenue to be generated statewide in the
228 previous year from imposing a multicounty assessing and collecting levy, as specified in
229 Section [59-2-1602](#); and

230 (ii) the product of:

231 (A) eligible new growth, as defined in Section [59-2-924](#); and

232 (B) the multicounty assessing and collecting levy certified by the commission for the
233 previous year.

234 (b) For purposes of this Subsection (9), "ad valorem property tax revenue" does not
235 include property tax revenue received by a taxing entity from personal property that is:

236 (i) assessed by a county assessor in accordance with Part 3, County Assessment; and

237 (ii) semiconductor manufacturing equipment.

238 (c) For purposes of calculating the certified revenue levy described in this Subsection
239 (9), the commission shall use:

240 (i) the taxable value of real property assessed by a county assessor contained on the
241 assessment roll;

242 (ii) the taxable value of real and personal property assessed by the commission; and

243 (iii) the taxable year end value of personal property assessed by a county assessor
244 contained on the prior year's assessment roll.

245 (10) "County-assessed commercial vehicle" means:

246 (a) any commercial vehicle, trailer, or semitrailer that is not apportioned under Section
247 [41-1a-301](#) and is not operated interstate to transport the vehicle owner's goods or property in
248 furtherance of the owner's commercial enterprise;

249 (b) any passenger vehicle owned by a business and used by its employees for
250 transportation as a company car or vanpool vehicle; and

251 (c) vehicles that are:

252 (i) especially constructed for towing or wrecking, and that are not otherwise used to
253 transport goods, merchandise, or people for compensation;

254 (ii) used or licensed as taxicabs or limousines;

255 (iii) used as rental passenger cars, travel trailers, or motor homes;

256 (iv) used or licensed in this state for use as ambulances or hearses;

257 (v) especially designed and used for garbage and rubbish collection; or

258 (vi) used exclusively to transport students or their instructors to or from any private,
259 public, or religious school or school activities.

260 (11) "Eligible judgment" means a final and unappealable judgment or order under
261 Section [59-2-1330](#):

262 (a) that became a final and unappealable judgment or order no more than 14 months
263 before the day on which the notice described in Section [59-2-919.1](#) is required to be provided;
264 and

265 (b) for which a taxing entity's share of the final and unappealable judgment or order is
266 greater than or equal to the lesser of:

267 (i) \$5,000; or

268 (ii) 2.5% of the total ad valorem property taxes collected by the taxing entity in the
269 previous fiscal year.

270 (12) (a) "Escaped property" means any property, whether personal, land, or any
271 improvements to the property, that is subject to taxation and is:

272 (i) inadvertently omitted from the tax rolls, assigned to the incorrect parcel, or assessed
273 to the wrong taxpayer by the assessing authority;

274 (ii) undervalued or omitted from the tax rolls because of the failure of the taxpayer to
275 comply with the reporting requirements of this chapter; or

276 (iii) undervalued because of errors made by the assessing authority based upon
277 incomplete or erroneous information furnished by the taxpayer.

278 (b) "Escaped property" does not include property that is undervalued because of the use
279 of a different valuation methodology or because of a different application of the same valuation
280 methodology.

281 (13)(a) "Fair market value" means the amount at which property would change hands
282 between a willing buyer and a willing seller, neither being under any compulsion to buy or sell
283 and both having reasonable knowledge of the relevant facts.

284 (b) For purposes of taxation, "fair market value" shall be determined using the current
285 zoning laws applicable to the property in question, except in cases where there is a reasonable
286 probability of a change in the zoning laws affecting that property in the tax year in question and
287 the change would have an appreciable influence upon the value.

288 (14) "Geothermal fluid" means water in any form at temperatures greater than 120
289 degrees centigrade naturally present in a geothermal system.

290 (15) "Geothermal resource" means:

291 (a) the natural heat of the earth at temperatures greater than 120 degrees centigrade;
292 and

293 (b) the energy, in whatever form, including pressure, present in, resulting from, created
294 by, or which may be extracted from that natural heat, directly or through a material medium.

295 (16) (a) "Goodwill" means:

296 (i) acquired goodwill that is reported as goodwill on the books and records that a
297 taxpayer maintains for financial reporting purposes; or

298 (ii) the ability of a business to:

299 (A) generate income that exceeds a normal rate of return on assets and that results from
300 a factor described in Subsection (16)(b); or

301 (B) obtain an economic or competitive advantage resulting from a factor described in
302 Subsection (16)(b).

303 (b) The following factors apply to Subsection (16)(a)(ii):

304 (i) superior management skills;

- 305 (ii) reputation;
- 306 (iii) customer relationships;
- 307 (iv) patronage; or
- 308 (v) a factor similar to Subsections (16)(b)(i) through (iv).
- 309 (c) "Goodwill" does not include:
- 310 (i) the intangible property described in Subsection (19)(a) or (b);
- 311 (ii) locational attributes of real property, including:
- 312 (A) zoning;
- 313 (B) location;
- 314 (C) view;
- 315 (D) a geographic feature;
- 316 (E) an easement;
- 317 (F) a covenant;
- 318 (G) proximity to raw materials;
- 319 (H) the condition of surrounding property; or
- 320 (I) proximity to markets;
- 321 (iii) value attributable to the identification of an improvement to real property,
- 322 including:
- 323 (A) reputation of the designer, builder, or architect of the improvement;
- 324 (B) a name given to, or associated with, the improvement; or
- 325 (C) the historic significance of an improvement; or
- 326 (iv) the enhancement or assemblage value specifically attributable to the interrelation
- 327 of the existing tangible property in place working together as a unit.
- 328 (17) "Governing body" means:
- 329 (a) for a county, city, or town, the legislative body of the county, city, or town;
- 330 (b) for a local district under Title 17B, Limited Purpose Local Government Entities -
- 331 Local Districts, the local district's board of trustees;
- 332 (c) for a school district, the local board of education;
- 333 (d) for a special service district under Title 17D, Chapter 1, Special Service District
- 334 Act:
- 335 (i) the legislative body of the county or municipality that created the special service

336 district, to the extent that the county or municipal legislative body has not delegated authority
337 to an administrative control board established under Section 17D-1-301; or

338 (ii) the administrative control board, to the extent that the county or municipal
339 legislative body has delegated authority to an administrative control board established under
340 Section 17D-1-301; or

341 (e) for a public infrastructure district under Title 17D, Chapter 4, Public Infrastructure
342 District Act, the public infrastructure district's board of trustees.

343 (18) (a) Except as provided in Subsection (18)(c), "improvement" means a building,
344 structure, fixture, fence, or other item that is permanently attached to land, regardless of
345 whether the title has been acquired to the land, if:

346 (i) (A) attachment to land is essential to the operation or use of the item; and
347 (B) the manner of attachment to land suggests that the item will remain attached to the
348 land in the same place over the useful life of the item; or

349 (ii) removal of the item would:
350 (A) cause substantial damage to the item; or
351 (B) require substantial alteration or repair of a structure to which the item is attached.

352 (b) "Improvement" includes:
353 (i) an accessory to an item described in Subsection (18)(a) if the accessory is:
354 (A) essential to the operation of the item described in Subsection (18)(a); and
355 (B) installed solely to serve the operation of the item described in Subsection (18)(a);

356 and
357 (ii) an item described in Subsection (18)(a) that is temporarily detached from the land
358 for repairs and remains located on the land.

359 (c) "Improvement" does not include:
360 (i) an item considered to be personal property pursuant to rules made in accordance
361 with Section 59-2-107;

362 (ii) a moveable item that is attached to land for stability only or for an obvious
363 temporary purpose;

364 (iii) (A) manufacturing equipment and machinery; or
365 (B) essential accessories to manufacturing equipment and machinery;
366 (iv) an item attached to the land in a manner that facilitates removal without substantial

367 damage to the land or the item; or

368 (v) a transportable factory-built housing unit as defined in Section 59-2-1502 if that
369 transportable factory-built housing unit is considered to be personal property under Section
370 59-2-1503.

371 (19) "Intangible property" means:

372 (a) property that is capable of private ownership separate from tangible property,
373 including:

374 (i) money;

375 (ii) credits;

376 (iii) bonds;

377 (iv) stocks;

378 (v) representative property;

379 (vi) franchises;

380 (vii) licenses;

381 (viii) trade names;

382 (ix) copyrights; and

383 (x) patents;

384 (b) a low-income housing tax credit;

385 (c) goodwill; or

386 (d) a renewable energy tax credit or incentive, including:

387 (i) a federal renewable energy production tax credit under Section 45, Internal Revenue
388 Code;

389 (ii) a federal energy credit for qualified renewable electricity production facilities under
390 Section 48, Internal Revenue Code;

391 (iii) a federal grant for a renewable energy property under American Recovery and
392 Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

393 (iv) a tax credit under Subsection 59-7-614(5).

394 (20) "Livestock" means:

395 (a) a domestic animal;

396 (b) a fish;

397 (c) a fur-bearing animal;

398 (d) a honeybee; or
399 (e) poultry.

400 (21) "Low-income housing tax credit" means:

401 (a) a federal low-income housing tax credit under Section 42, Internal Revenue Code;

402 or

403 (b) a low-income housing tax credit under Section 59-7-607 or Section 59-10-1010.

404 (22) "Metalliferous minerals" includes gold, silver, copper, lead, zinc, and uranium.

405 (23) "Mine" means a natural deposit of either metalliferous or nonmetalliferous

406 valuable mineral.

407 (24) "Mining" means the process of producing, extracting, leaching, evaporating, or
408 otherwise removing a mineral from a mine.

409 (25) (a) "Mobile flight equipment" means tangible personal property that is owned or
410 operated by an air charter service, air contract service, or airline and:

411 (i) is capable of flight or is attached to an aircraft that is capable of flight; or

412 (ii) is contained in an aircraft that is capable of flight if the tangible personal property
413 is intended to be used:

414 (A) during multiple flights;

415 (B) during a takeoff, flight, or landing; and

416 (C) as a service provided by an air charter service, air contract service, or airline.

417 (b) (i) "Mobile flight equipment" does not include a spare part other than a spare
418 engine that is rotated at regular intervals with an engine that is attached to the aircraft.

419 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
420 commission may make rules defining the term "regular intervals."

421 (26) "Nonmetalliferous minerals" includes, but is not limited to, oil, gas, coal, salts,
422 sand, rock, gravel, and all carboniferous materials.

423 (27) "Part-year residential property" means property that is not residential property on
424 January 1 of a calendar year but becomes residential property after January 1 of the calendar
425 year.

426 (28) "Personal property" includes:

427 (a) every class of property as defined in Subsection (29) that is the subject of
428 ownership and is not real estate or an improvement;

429 (b) any pipe laid in or affixed to land whether or not the ownership of the pipe is
430 separate from the ownership of the underlying land, even if the pipe meets the definition of an
431 improvement;

432 (c) bridges and ferries;

433 (d) livestock; and

434 (e) outdoor advertising structures as defined in Section 72-7-502.

435 (29) (a) "Property" means property that is subject to assessment and taxation according
436 to its value.

437 (b) "Property" does not include intangible property as defined in this section.

438 (30) (a) "Public utility" means:

439 ~~[(a) for purposes of this chapter,]~~ (i) the operating property of a railroad, gas
440 corporation, oil or gas transportation or pipeline company, coal slurry pipeline company,
441 electrical corporation, ~~[telephone corporation,]~~ sewerage corporation, or heat corporation where
442 the company performs the service for, or delivers the commodity to, the public generally or
443 companies serving the public generally, or in the case of a gas corporation or an electrical
444 corporation, where the gas or electricity is sold or furnished to any member or consumers
445 within the state for domestic, commercial, or industrial use; and

446 ~~[(b)]~~ (ii) the operating property of any entity or person defined under Section 54-2-1
447 except water corporations.

448 (b) "Public utility" does not include the operating property of a telecommunications
449 service provider.

450 (31) (a) Subject to Subsection (31)(b), "qualifying exempt primary residential rental
451 personal property" means household furnishings, furniture, and equipment that:

452 (i) are used exclusively within a dwelling unit that is the primary residence of a tenant;

453 (ii) are owned by the owner of the dwelling unit that is the primary residence of a
454 tenant; and

455 (iii) after applying the residential exemption described in Section 59-2-103, are exempt
456 from taxation under this chapter in accordance with Subsection 59-2-1115(2).

457 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
458 commission may by rule define the term "dwelling unit" for purposes of this Subsection (31)
459 and Subsection (34).

460 (32) "Real estate" or "real property" includes:

461 (a) the possession of, claim to, ownership of, or right to the possession of land;

462 (b) all mines, minerals, and quarries in and under the land, all timber belonging to
463 individuals or corporations growing or being on the lands of this state or the United States, and
464 all rights and privileges appertaining to these; and

465 (c) improvements.

466 (33) (a) "Relationship with an owner of the property's land surface rights" means a
467 relationship described in Subsection 267(b), Internal Revenue Code, except that the term 25%
468 shall be substituted for the term 50% in Subsection 267(b), Internal Revenue Code.

469 (b) For purposes of determining if a relationship described in Subsection 267(b),
470 Internal Revenue Code, exists, the ownership of stock shall be determined using the ownership
471 rules in Subsection 267(c), Internal Revenue Code.

472 (34) (a) "Residential property," for purposes of the reductions and adjustments under
473 this chapter, means any property used for residential purposes as a primary residence.

474 (b) "Residential property" includes:

475 (i) except as provided in Subsection (34)(b)(ii), includes household furnishings,
476 furniture, and equipment if the household furnishings, furniture, and equipment are:

477 (A) used exclusively within a dwelling unit that is the primary residence of a tenant;

478 and

479 (B) owned by the owner of the dwelling unit that is the primary residence of a tenant;

480 and

481 (ii) if the county assessor determines that the property will be used for residential
482 purposes as a primary residence:

483 (A) property under construction; or

484 (B) unoccupied property.

485 (c) "Residential property" does not include property used for transient residential use.

486 (d) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
487 commission may by rule define the term "dwelling unit" for purposes of Subsection (31) and
488 this Subsection (34).

489 (35) "Split estate mineral rights owner" means a person that:

490 (a) has a legal right to extract a mineral from property;

- 491 (b) does not hold more than a 25% interest in:
- 492 (i) the land surface rights of the property where the wellhead is located; or
- 493 (ii) an entity with an ownership interest in the land surface rights of the property where
- 494 the wellhead is located;
- 495 (c) is not an entity in which the owner of the land surface rights of the property where
- 496 the wellhead is located holds more than a 25% interest; and
- 497 (d) does not have a relationship with an owner of the land surface rights of the property
- 498 where the wellhead is located.

499 (36) (a) "State-assessed commercial vehicle" means:

- 500 (i) any commercial vehicle, trailer, or semitrailer that operates interstate or intrastate to
- 501 transport passengers, freight, merchandise, or other property for hire; or
- 502 (ii) any commercial vehicle, trailer, or semitrailer that operates interstate and transports
- 503 the vehicle owner's goods or property in furtherance of the owner's commercial enterprise.

504 (b) "State-assessed commercial vehicle" does not include vehicles used for hire that are

505 specified in Subsection (10)(c) as county-assessed commercial vehicles.

506 (37) "Subdivided lot" means a lot, parcel, or other division of land, that is a division of

507 a base parcel.

508 (38) "Tax area" means a geographic area created by the overlapping boundaries of one

509 or more taxing entities.

510 (39) "Taxable value" means fair market value less any applicable reduction allowed for

511 residential property under Section [59-2-103](#).

512 (40) "Taxing entity" means any county, city, town, school district, special taxing

513 district, local district under Title 17B, Limited Purpose Local Government Entities - Local

514 Districts, or other political subdivision of the state with the authority to levy a tax on property.

515 (41) (a) "Tax roll" means a permanent record of the taxes charged on property, as

516 extended on the assessment roll, and may be maintained on the same record or records as the

517 assessment roll or may be maintained on a separate record properly indexed to the assessment

518 roll.

519 (b) "Tax roll" includes tax books, tax lists, and other similar materials.

520 (42) "Telecommunications service provider" means the same as that term is defined in

521 Section [59-12-102](#).

522 Section 3. Section 59-2-103.5 is amended to read:

523 **59-2-103.5. Procedures to obtain an exemption for residential property --**
524 **Procedure if property owner or property no longer qualifies to receive a residential**
525 **exemption.**

526 (1) Subject to Subsection (8), for residential property other than part-year residential
527 property, a county legislative body may adopt an ordinance that requires an owner to file an
528 application with the county board of equalization before a residential exemption under Section
529 59-2-103 may be applied to the value of the residential property if:

530 (a) the residential property was ineligible for the residential exemption during the
531 calendar year immediately preceding the calendar year for which the owner is seeking to have
532 the residential exemption applied to the value of the residential property;

533 (b) an ownership interest in the residential property changes; or

534 (c) the county board of equalization determines that there is reason to believe that the
535 residential property no longer qualifies for the residential exemption.

536 (2) (a) The application described in Subsection (1):

537 (i) shall be on a form the commission prescribes by rule and makes available to the
538 counties;

539 (ii) shall be signed by the owner of the residential property; and

540 (iii) may not request the sales price of the residential property.

541 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
542 commission may make rules prescribing the contents of the form described in Subsection
543 (2)(a).

544 (c) For purposes of the application described in Subsection (1), a county may not
545 request information from an owner of a residential property beyond the information provided in
546 the form prescribed by the commission under this Subsection (2).

547 (3) (a) Regardless of whether a county legislative body adopts an ordinance described
548 in Subsection (1), before a residential exemption may be applied to the value of part-year
549 residential property, an owner of the property shall:

550 (i) file the application described in Subsection (2)(a) with the county board of
551 equalization; and

552 (ii) include as part of the application described in Subsection (2)(a) a statement that

553 certifies:

554 (A) the date the part-year residential property became residential property;

555 (B) that the part-year residential property will be used as residential property for 183 or
556 more consecutive calendar days during the calendar year for which the owner seeks to obtain
557 the residential exemption; and

558 (C) that the owner, or a member of the owner's household, may not claim a residential
559 exemption for any property for the calendar year for which the owner seeks to obtain the
560 residential exemption, other than the part-year residential property, or as allowed under Section
561 59-2-103 with respect to the primary residence or household furnishings, furniture, and
562 equipment of the owner's tenant.

563 (b) If an owner files an application under this Subsection (3) on or after May 1 of the
564 calendar year for which the owner seeks to obtain the residential exemption, the county board
565 of equalization may require the owner to pay an application fee not to exceed \$50.

566 (4) Except as provided in Subsection (5), if a property owner no longer qualifies to
567 receive a residential exemption authorized under Section 59-2-103 for the property owner's
568 primary residence, the property owner shall:

569 (a) file a written statement with the county board of equalization of the county in which
570 the property is located:

571 (i) on a form provided by the county board of equalization; and

572 (ii) notifying the county board of equalization that the property owner no longer
573 qualifies to receive a residential exemption authorized under Section 59-2-103 for the property
574 owner's primary residence; and

575 (b) declare on the property owner's individual income tax return under Chapter 10,
576 Individual Income Tax Act, for the taxable year for which the property owner no longer
577 qualifies to receive a residential exemption authorized under Section 59-2-103 for the property
578 owner's primary residence, that the property owner no longer qualifies to receive a residential
579 exemption authorized under Section 59-2-103 for the property owner's primary residence.

580 (5) A property owner is not required to file a written statement or make the declaration
581 described in Subsection (4) if the property owner:

582 (a) changes primary residences;

583 (b) qualified to receive a residential exemption authorized under Section 59-2-103 for

584 the residence that was the property owner's former primary residence; and

585 (c) qualifies to receive a residential exemption authorized under Section 59-2-103 for
586 the residence that is the property owner's current primary residence.

587 (6) Subsections (2) through (5) do not apply to qualifying exempt primary residential
588 rental personal property.

589 (7) (a) Subject to Subsection (8), for the first calendar year in which a property owner
590 qualifies to receive a residential exemption under Section 59-2-103, a county assessor may
591 require the property owner to file a signed statement described in Section 59-2-306.

592 (b) Subject to Subsection (8) and notwithstanding Section 59-2-306, for a calendar year
593 after the calendar year described in Subsection (7)(a) in which a property owner qualifies for an
594 exemption described in Subsection 59-2-1115(2) for qualifying exempt primary residential
595 rental personal property, a signed statement described in Section 59-2-306 with respect to the
596 qualifying exempt primary residential rental personal property may only require the property
597 owner to certify, under penalty of perjury, that the property owner qualifies for the exemption
598 under Subsection 59-2-1115(2).

599 (8) (a) ~~[Subject to the requirements of this Subsection (8) and except as provided in~~
600 ~~Subsection (8)(b), on or before May 1, 2020, a]~~ After an ownership interest in residential
601 property changes, the county assessor shall:

602 (i) notify ~~[each owner of]~~ the owner of the residential property that the owner is
603 required to submit a written declaration described in Subsection (8)(d) within ~~[30]~~ 90 days after
604 the day on which the county assessor mails the notice under this Subsection (8)(a); and

605 (ii) provide ~~[each owner with a]~~ the owner of the residential property with the form
606 described in Subsection (8)(e) to make the written declaration described in Subsection (8)(d).

607 (b) A county assessor is not required to provide a notice to an owner of residential
608 property under Subsection (8)(a) if the situs address of the residential property is the same as
609 any one of the following:

610 (i) the mailing address of the residential property owner or the tenant of the residential
611 property;

612 (ii) the address listed on the:

613 (A) residential property owner's driver license; or

614 (B) tenant of the residential property's driver license; or

- 615 (iii) the address listed on the:
- 616 (A) residential property owner's voter registration; or
- 617 (B) tenant of the residential property's voter registration.

618 ~~[(c) After an ownership interest in residential property changes, the county assessor~~
 619 ~~shall:]~~

620 ~~[(i) notify the owner of the residential property that the owner is required to submit a~~
 621 ~~written declaration described in Subsection (8)(d) within 90 days after the day on which the~~
 622 ~~owner receives notice under this Subsection (8)(c); and]~~

623 ~~[(ii) provide the owner of the residential property with the form described in~~
 624 ~~Subsection (8)(e) to make the written declaration described in Subsection (8)(d).]~~

625 (c) A county assessor is not required to provide a notice to an owner of residential
 626 property under Subsection (8)(a) if:

627 (i) the owner is using a post office box or rural route box located in the county where
 628 the residential property is located; and

629 (ii) the residential property is located in a county of the fourth, fifth, or sixth class.

630 (d) An owner of residential property that receives a notice described in Subsection
 631 (8)(a) ~~[or (c)]~~ shall submit a written declaration to the county assessor under penalty of perjury
 632 certifying the information contained in the form provided in Subsection (8)(e).

633 (e) The written declaration required by Subsection (8)(d) shall be:

634 (i) signed by the owner of the residential property; and

635 (ii) in substantially the following form:

636 "Residential Property Declaration

637 This form must be submitted to the County Assessor's office where your new residential
 638 property is located within 90 days of receipt. Failure to do so will result in the county assessor
 639 taking action that could result in the withdrawal of the primary residential exemption from your
 640 residential property.

641 Residential Property Owner Information

642 Name(s): _____

643 Home Phone: _____

644 Work Phone: _____

645 Mailing Address: _____

646 Residential Property Information

647 Physical Address: _____

648 Certification

649 1. Is this property used as a primary residential property or part-year residential
650 property for you or another person?

651 "Part-year residential property" means owned property that is not residential property on
652 January 1 of a calendar year but becomes residential property after January 1 of the calendar
653 year.

654 Yes No

655 2. Will this primary residential property or part-year residential property be occupied
656 for 183 or more consecutive calendar days by the owner or another person?

657 A part-year residential property occupied for 183 or more consecutive calendar days in
658 a calendar year by the owner(s) or a tenant is eligible for the exemption.

659 Yes No

660 If a property owner or a property owner's spouse claims a residential exemption under
661 Utah Code Ann. § 59-2-103 for property in this state that is the primary residence of the
662 property owner or the property owner's spouse, that claim of a residential exemption creates a
663 rebuttable presumption that the property owner and the property owner's spouse have domicile
664 in Utah for income tax purposes. The rebuttable presumption of domicile does not apply if the
665 residential property is the primary residence of a tenant of the property owner or the property
666 owner's spouse.

667 Signature

668 Under penalties of perjury, I declare to the best of my knowledge and belief, this
669 declaration and accompanying pages are true, correct, and complete.

670 _____ (Owner signature) _____ Date (mm/dd/yyyy)

671 _____ (Owner printed name)

672 (f) For purposes of a written declaration described in this Subsection (8), a county may
673 not request information from a property owner beyond the information described in the form
674 provided in Subsection (8)(e).

675 (g) (i) If, after receiving a written declaration filed under Subsection (8)(d), the county
676 determines that the property has been incorrectly qualified or disqualified to receive a

677 residential exemption, the county shall:

678 (A) redetermine the property's qualification to receive a residential exemption; and

679 (B) notify the claimant of the redetermination and [its] the county's reason for the
680 redetermination.

681 (ii) The redetermination provided in Subsection (8)(g)(i)(A) is final unless [~~appealed~~
682 ~~within 30 days after the notice required by Subsection (8)(g)(i)(B).~~];

683 (A) except as provided in Subsection (8)(g)(iii), the property owner appeals the
684 redetermination to the board of equalization in accordance with Subsection 59-2-1004(2); or

685 (B) the county determines that the property is eligible to receive a primary residential
686 exemption as part-year residential property.

687 (iii) The board of equalization may not accept an appeal that is filed after the later of:

688 (A) September 15 of the current calendar year; or

689 (B) the last day of the 45-day period beginning on the day on which the county auditor
690 provides the notice under Section 59-2-919.1.

691 (h) (i) If a residential property owner fails to file a written declaration required by
692 Subsection (8)(d), the county assessor shall mail to the owner of the residential property a
693 notice that:

694 (A) the property owner failed to file a written declaration as required by Subsection
695 (8)(d); and

696 (B) the property owner will no longer qualify to receive the residential exemption
697 authorized under Section 59-2-103 for the property that is the subject of the written declaration
698 if the property owner does not file the written declaration required by Subsection (8)(d) within
699 30 days after the day on which the county assessor mails the notice under this Subsection
700 (8)(h)(i).

701 (ii) If a property owner fails to file a written declaration required by Subsection (8)(d)
702 after receiving the notice described in Subsection (8)(h)(i), the property owner no longer
703 qualifies to receive the residential exemption authorized under Section 59-2-103 in the calendar
704 year for the property that is the subject of the written declaration[-] unless:

705 (A) except as provided in Subsection (8)(h)(iii), the property owner appeals the
706 redetermination to the board of equalization in accordance with Subsection 59-2-1004(2); or

707 (B) the county determines that the property is eligible to receive a primary residential

708 exemption as part-year residential property.

709 (iii) The board of equalization may not accept an appeal that is filed after the later of:

710 (A) September 15 of the current calendar year; or

711 (B) the last day of the 45-day period beginning on the day on which the county auditor

712 provides the notice under Section [59-2-919.1](#).

713 ~~[(iii)]~~ (iv) A property owner that is disqualified to receive the residential exemption
714 under Subsection (8)(h)(ii) may file an application described in Subsection (1) to determine
715 whether the owner is eligible to receive the residential exemption.

716 (i) The requirements of this Subsection (8) do not apply to a county assessor in a
717 county that has, for the five calendar years prior to 2019, had in place and enforced an
718 ordinance described in Subsection (1).

719 Section 4. Section **59-2-201** is amended to read:

720 **59-2-201. Assessment by commission -- Determination of value of mining**
721 **property -- Determination of value of aircraft -- Notification of assessment -- Local**
722 **assessment of property assessed by the unitary method -- Commission may consult with**
723 **county.**

724 (1) (a) By May 1 of each year, the following property, unless otherwise exempt under
725 the Utah Constitution or under Part 11, Exemptions, Deferrals, and Abatements, shall be
726 assessed by the commission at 100% of fair market value, as valued on January 1, in
727 accordance with this chapter:

728 (i) except as provided in Subsection (2), all property that operates as a unit across
729 county lines, if the values must be apportioned among more than one county or state;

730 (ii) all property of public utilities;

731 (iii) all operating property of an airline, air charter service, and air contract service;

732 (iv) all geothermal fluids and geothermal resources;

733 (v) all mines and mining claims except in cases, as determined by the commission,
734 where the mining claims are used for other than mining purposes, in which case the value of

735 mining claims used for other than mining purposes shall be assessed by the assessor of the
736 county in which the mining claims are located; and

737 (vi) all machinery used in mining, all property or surface improvements upon or
738 appurtenant to mines or mining claims. For the purposes of assessment and taxation, all

739 processing plants, mills, reduction works, and smelters that are primarily used by the owner of
740 a mine or mining claim for processing, reducing, or smelting minerals taken from a mine or
741 mining claim shall be considered appurtenant to that mine or mining claim, regardless of actual
742 location.

743 (b) (i) For purposes of Subsection (1)(a)(iii), operating property of an air charter
744 service does not include an aircraft that is:

745 (A) used by the air charter service for air charter; and

746 (B) owned by a person other than the air charter service.

747 (ii) For purposes of this Subsection (1)(b):

748 (A) "person" means a natural person, individual, corporation, organization, or other
749 legal entity; and

750 (B) a person does not qualify as a person other than the air charter service as described
751 in Subsection (1)(b)(i)(B) if the person is:

752 (I) a principal, owner, or member of the air charter service; or

753 (II) a legal entity that has a principal, owner, or member of the air charter service as a
754 principal, owner, or member of the legal entity.

755 (2) (a) The commission may not assess property owned by a telecommunications
756 service provider.

757 (b) The commission shall assess and collect property tax on state-assessed commercial
758 vehicles at the time of original registration or annual renewal.

759 ~~[(a)]~~ (i) The commission shall assess and collect property tax annually on
760 state-assessed commercial vehicles that are registered pursuant to Section [41-1a-222](#) or
761 [41-1a-228](#).

762 ~~[(b)]~~ (ii) State-assessed commercial vehicles brought into the state that are required to
763 be registered in Utah shall, as a condition of registration, be subject to ad valorem tax unless all
764 property taxes or fees imposed by the state of origin have been paid for the current calendar
765 year.

766 ~~[(c)]~~ (iii) Real property, improvements, equipment, fixtures, or other personal property
767 in this state owned by the company shall be assessed separately by the local county assessor.

768 ~~[(d)]~~ (iv) The commission shall adjust the value of state-assessed commercial vehicles
769 as necessary to comply with 49 U.S.C. Sec. 14502, and the commission shall direct the county

770 assessor to apply the same adjustment to any personal property, real property, or improvements
771 owned by the company and used directly and exclusively in their commercial vehicle activities.

772 (3) (a) The method for determining the fair market value of productive mining property
773 is the capitalized net revenue method or any other valuation method the commission believes,
774 or the taxpayer demonstrates to the commission's satisfaction, to be reasonably determinative
775 of the fair market value of the mining property.

776 (b) The commission shall determine the rate of capitalization applicable to mines,
777 consistent with a fair rate of return expected by an investor in light of that industry's current
778 market, financial, and economic conditions.

779 (c) In no event may the fair market value of the mining property be less than the fair
780 market value of the land, improvements, and tangible personal property upon or appurtenant to
781 the mining property.

782 (4) (a) As used in this Subsection (4), "aircraft pricing guide" means a nationally
783 recognized publication that assigns value estimates for individual commercial aircraft that are:

- 784 (i) identified by year, make, and model; and
- 785 (ii) in average condition typical for the aircraft's type and vintage.

786 (b) (i) Except as provided in Subsection (4)(d), the commission shall use an aircraft
787 pricing guide, adjusted as provided in Subsection (4)(c), to determine the fair market value of
788 aircraft assessed under this part.

789 (ii) The commission shall use the Airliner Price Guide as the aircraft pricing guide,
790 except that:

791 (A) if the Airliner Price Guide is no longer published or the commission determines
792 that another aircraft pricing guide more reasonably reflects the fair market value of aircraft, the
793 commission, after consulting with the airlines operating in the state, shall select an alternative
794 aircraft pricing guide;

795 (B) if an aircraft is not listed in the Airliner Price Guide, the commission shall use the
796 Aircraft Bluebook Price Digest as the aircraft pricing guide; and

797 (C) if the Aircraft Bluebook Price Digest is no longer published or the commission
798 determines that another aircraft pricing guide more reasonably reflects the fair market value of
799 aircraft, the commission, after consulting with the airlines operating in the state, shall select an
800 alternative aircraft pricing guide.

801 (c) (i) To reflect the value of an aircraft fleet that is used as part of the operating
802 property of an airline, air charter service, or air contract service, the fair market value of the
803 aircraft shall include a fleet adjustment as provided in this Subsection (4)(c).

804 (ii) If the aircraft pricing guide provides a method for making a fleet adjustment, the
805 commission shall use the method described in the aircraft pricing guide.

806 (iii) If the aircraft pricing guide does not provide a method for making a fleet
807 adjustment, the commission shall make a fleet adjustment by reducing the aircraft pricing guide
808 value of each aircraft in the fleet by .5% for each aircraft over three aircraft up to a maximum
809 20% reduction.

810 (d) The commission may use an alternative method for valuing aircraft of an airline, air
811 charter service, or air contract service if the commission:

812 (i) has clear and convincing evidence that the aircraft values reflected in the aircraft
813 pricing guide do not reasonably reflect fair market value of the aircraft; and

814 (ii) cannot identify an alternative aircraft pricing guide from which the commission
815 may determine aircraft value.

816 (5) Immediately following the assessment, the commission shall send, by certified
817 mail, notice of the assessment to the owner or operator of the assessed property and the
818 assessor of the county in which the property is located.

819 (6) The commission may consult with a county in valuing property in accordance with
820 this part.

821 (7) The local county assessor shall separately assess property that is assessed by the
822 unitary method if the commission determines that the property:

823 (a) is not necessary to the conduct of the business; and

824 (b) does not contribute to the income of the business.

825 Section 5. Section **59-2-306** is amended to read:

826 **59-2-306. Statements by taxpayers -- Power of assessors respecting statements --**
827 **Reporting information to other counties, taxpayer.**

828 (1) (a) ~~[The]~~ Except as provided in Subsection (1)(c), the county assessor may request
829 a signed statement from any person setting forth all the real and personal property assessable by
830 the assessor ~~[which is owned, possessed, managed, or under the control of the person]~~ that the
831 person owns, possesses, manages, or has under the person's control at 12 noon on January 1.

832 (b) A request under Subsection (1)(a) shall include a notice of the procedure under
833 Section [59-2-1005](#) for appealing the value of the personal property.

834 (c) A telecommunications service provider shall file a signed statement setting forth
835 the telecommunications service provider's:

836 (i) real property in accordance with this section; and

837 (ii) personal property in accordance with Section [59-2-306.5](#).

838 (d) A telecommunications service provider shall claim an exemption for personal
839 property in accordance with Section [59-2-1115](#).

840 (2) (a) Except as provided in Subsection (2)(b) or (c), a person shall file a signed
841 statement described in Subsection (1) [~~shall be filed~~] on or before May 15 of the year the
842 county assessor requests the statement described in Subsection (1) [~~is requested by the county~~
843 ~~assessor~~].

844 (b) For a county of the first class, a person shall file the signed statement described in
845 Subsection (1) [~~shall be filed~~] on or before the later of:

846 (i) 60 days after [~~requested by the assessor~~] the day on which the county assessor
847 requests the statement; or

848 (ii) [~~on or before~~] May 15 of the year the county assessor requests the statement
849 described in Subsection (1) [~~is requested by the county assessor~~] if, by resolution, the county
850 legislative body of that county adopts the deadline described in Subsection (2)(a).

851 (c) If a county assessor requests a signed statement described in Subsection (1) on or
852 after March 16, the person shall file the signed statement within 60 days after [~~requested by the~~
853 ~~assessor~~] the day on which the county assessor requests the signed statement.

854 (3) The signed statement shall include the following:

855 (a) all property belonging to, claimed by, or in the possession, control, or management
856 of the person, any firm of which the person is a member, or any corporation of which the
857 person is president, secretary, cashier, or managing agent;

858 (b) the county in which the property is located or in which [~~it~~] the property is taxable;
859 and, if taxable in the county in which the signed statement was made, also the city, town,
860 school district, road district, or other taxing district in which [~~it~~] the property is located or
861 taxable; and

862 (c) all lands in parcels or subdivisions not exceeding 640 acres each, the sections and

863 fractional sections of all tracts of land containing more than 640 acres [~~which~~] that have been
864 sectionized by the United States Government, and the improvements on those lands.

865 (4) Every county assessor may subpoena and examine any person in any county in
866 relation to any signed statement but may not require that person to appear in any county other
867 than the county in which the subpoena is served.

868 (5) (a) Except as provided in Subsection (5)(b), if the signed statement discloses
869 property in any other county, the county assessor shall file the signed statement and send a copy
870 to the county assessor of each county in which the property is located.

871 (b) If the signed statement discloses personal property of a telecommunications service
872 provider, the county assessor shall notify the telecommunications service provider of the
873 requirement to file a signed statement in accordance with Section [59-2-306.5](#).

874 Section 6. Section **59-2-306.5** is enacted to read:

875 **59-2-306.5. Valuation of personal property of telecommunications service**
876 **provider -- Reporting information to counties.**

877 (1) As used in this section, "Multicounty Appraisal Trust" means the same as that term
878 is defined in Section [59-2-1601](#).

879 (2) A telecommunications service provider shall provide to the Multicounty Appraisal
880 Trust a signed statement setting forth all of the personal property that the telecommunications
881 service provider owns, possesses, manages, or has under the telecommunications service
882 provider's control in the state.

883 (3) The signed statement shall:

884 (a) itemize each item of personal property that the telecommunications service provider
885 owns, possesses, manages, or has under the telecommunications service provider's control:

886 (i) by county; and

887 (ii) for the tax year that began on January 1; and

888 (b) be submitted:

889 (i) annually on or before May 15; and

890 (ii) electronically in a form approved by the commission.

891 (4) (a) The Multicounty Appraisal Trust shall value each item of personal property of a
892 telecommunications service provider according to the personal property valuation guides and
893 schedules established by the commission.

894 (b) A telecommunications service provider may appeal the valuation of personal
895 property in accordance with Section 59-2-1005.

896 (5) The Multicounty Appraisal Trust shall forward to each county information about
897 the total value of personal property of each telecommunications service provider within the
898 county.

899 (6) If a signed statement filed in accordance with this section discloses real property,
900 the Multicounty Appraisal Trust shall send a copy of the signed statement to the county in
901 which the property is located.

902 Section 7. Section 59-2-307 is amended to read:

903 **59-2-307. Refusal by taxpayer to file signed statement -- Estimation of Value --**
904 **Penalty.**

905 (1) (a) Each person [~~who~~] that fails to file the signed statement required by Section
906 59-2-306 or Section 59-2-306.5, fails to file the signed statement with respect to name and
907 place of residence, or fails to appear and testify when requested by the assessor, shall pay a
908 penalty equal to 10% of the estimated tax due, but not less than \$25 for each failure to file a
909 signed and completed statement.

910 (b) The Multicounty Appraisal Trust shall notify the county assessor of a
911 telecommunications service provider's failure to file the signed statement.

912 [~~(b)~~] (c) [~~Each~~] The assessor shall collect each penalty under Subsection (1)(a) [~~shall~~
913 ~~be collected~~] in the manner provided by Sections 59-2-1302 and 59-2-1303, except as
914 otherwise provided for in this section, or by a judicial proceeding brought in the name of the
915 assessor.

916 [~~(c)~~] All money recovered by any assessor under this section shall be paid into the
917 county treasury.]

918 (d) The assessor shall pay all money recovered under this section into the county
919 treasury.

920 (2) [~~(a)~~] Upon a showing of reasonable cause, a county may waive or reduce a penalty
921 imposed under Subsection (1)(a).

922 [~~(b)~~] (a) (i) Except as provided in Subsection (2)(b)(ii), a county assessor may impose a
923 penalty under Subsection (1)(a) [may be imposed] on or after May 16 of the year the county
924 assessor requests the statement described in Section 59-2-306 [~~is requested by the county~~]

925 assessor] or is due under Section 59-2-306.5.

926 (ii) A county assessor may not impose a penalty under Subsection (1)(a) [~~may not be~~
927 ~~imposed~~] until 30 days after the postmark date of mailing of a subsequent notice if the signed
928 statement described in Section 59-2-306 is requested:

929 (A) on or after March 16; or

930 (B) by a county assessor of a county of the first class.

931 (3) (a) If an owner neglects or refuses to file a signed statement requested by an
932 assessor as required under Section 59-2-306:

933 (i) the assessor shall:

934 (A) make a record of the failure to file; and

935 (B) make an estimate of the value of the property of the owner based on known facts
936 and circumstances; and

937 (ii) the assessor of a county of the first class:

938 (A) shall make a subsequent request by mail for the signed statement, informing the
939 owner of the consequences of not filing a signed statement; and

940 (B) may impose a fee for the actual and necessary expenses of the mailing under
941 Subsection (3)(a)(ii)(A).

942 (b) (i) If a telecommunications service provider neglects or refuses to file a signed
943 statement in accordance with Section 59-2-306.5, the Multicounty Appraisal Trust shall make:

944 (A) a record of the failure to file;

945 (B) a request by mail for the signed statement, informing the telecommunications
946 service provider of the consequences of not filing a signed statement; and

947 (C) an estimate of the value of the personal property of the telecommunications
948 service provider based on known facts and circumstances.

949 (ii) The Multicounty Appraisal Trust may impose a fee for the actual and necessary
950 expenses of the mailing under Subsection (3)(b)(i)(B).

951 (c) A county board of equalization or the commission may not reduce the value fixed
952 by the assessor in accordance with Subsection (3)(a)(i) or the Multicounty Appraisal Trust in
953 accordance with Subsection (3)(b)(i).

954 [~~(b) The value fixed by the assessor in accordance with Subsection (3)(a)(i) may not be~~
955 ~~reduced by the county board of equalization or by the commission.~~]

956 ~~[(4) If the signed statement discloses property in any other county, the assessor shall~~
957 ~~file the signed statement and send a copy to the assessor of each county in which the property is~~
958 ~~located.]~~

959 Section 8. Section **59-2-308** is amended to read:

960 **59-2-308. Assessment in name of representative -- Assessment of property of**
961 **decedents -- Assessment of property in litigation -- Assessment of personal property**
962 **valued by Multicounty Appraisal Trust.**

963 (1) If a person is assessed as agent, trustee, bailee, guardian, executor, or administrator,
964 ~~[the]~~ a county shall:

965 (a) add the representative designation ~~[shall be added]~~ to the name~~[-];~~₂ and ~~[the~~
966 ~~assessment entered]~~

967 (b) enter the assessment separately from the individual assessment.

968 (2) ~~[The]~~ A county may assess the undistributed or unpartitioned property of a
969 deceased ~~[person may be assessed]~~ individual to an heir, guardian, executor, or administrator,
970 and the payment of taxes binds all the parties in interest.

971 (3) Property in litigation₂ which is in the possession of a court or receiver₂ shall be
972 assessed to the court clerk or receiver, and the taxes shall be paid under the direction of the
973 court.

974 (4) A county shall add the valuation the Multicounty Appraisal Trust gives to personal
975 property of a telecommunications service provider to the valuation of any real property of the
976 telecommunications service provider within the county before making an assessment in
977 accordance with this part.

978 Section 9. Section **59-2-924** is amended to read:

979 **59-2-924. Definitions -- Report of valuation of property to county auditor and**
980 **commission -- Transmittal by auditor to governing bodies -- Calculation of certified tax**
981 **rate -- Rulemaking authority -- Adoption of tentative budget -- Notice provided by the**
982 **commission.**

983 (1) As used in this section:

984 (a) (i) "Ad valorem property tax revenue" means revenue collected in accordance with
985 this chapter.

986 (ii) "Ad valorem property tax revenue" does not include:

987 (A) interest;
988 (B) penalties;
989 (C) collections from redemptions; or
990 (D) revenue received by a taxing entity from personal property that is semiconductor
991 manufacturing equipment assessed by a county assessor in accordance with Part 3, County
992 Assessment.

993 (b) "Adjusted tax increment" means the same as that term is defined in Section
994 [17C-1-102](#).

995 (c) (i) "Aggregate taxable value of all property taxed" means:

996 (A) the aggregate taxable value of all real property a county assessor assesses in
997 accordance with Part 3, County Assessment, for the current year;

998 (B) the aggregate taxable value of all real and personal property the commission
999 assesses in accordance with Part 2, Assessment of Property, for the current year; and

1000 (C) the aggregate year end taxable value of all personal property a county assessor
1001 assesses in accordance with Part 3, County Assessment, contained on the prior year's tax rolls
1002 of the taxing entity.

1003 (ii) "Aggregate taxable value of all property taxed" does not include the aggregate year
1004 end taxable value of personal property that is:

1005 (A) semiconductor manufacturing equipment assessed by a county assessor in
1006 accordance with Part 3, County Assessment; and

1007 (B) contained on the prior year's tax rolls of the taxing entity.

1008 (d) "Base taxable value" means:

1009 (i) for an authority created under Section [11-58-201](#), the same as that term is defined in
1010 Section [11-58-102](#);

1011 (ii) for an agency created under Section [17C-1-201.5](#), the same as that term is defined
1012 in Section [17C-1-102](#);

1013 (iii) for an authority created under Section [63H-1-201](#), the same as that term is defined
1014 in Section [63H-1-102](#); or

1015 (iv) for a host local government, the same as that term is defined in Section [63N-2-502](#).

1016 (e) "Centrally assessed benchmark value" means an amount equal to the highest year
1017 end taxable value of real and personal property the commission assesses in accordance with

1018 Part 2, Assessment of Property, for a previous calendar year that begins on or after January 1,
1019 2015, adjusted for taxable value attributable to:

1020 (i) an annexation to a taxing entity; [~~or~~]

1021 (ii) an incorrect allocation of taxable value of real or personal property the commission
1022 assesses in accordance with Part 2, Assessment of Property[~~;~~]; or

1023 (iii) a change in value as a result of a change in the method of apportioning the value
1024 prescribed by the Legislature, a court, or the commission in an administrative rule or
1025 administrative order.

1026 (f) (i) "Centrally assessed new growth" means the greater of:

1027 (A) zero; or

1028 (B) the amount calculated by subtracting the centrally assessed benchmark value
1029 adjusted for prior year end incremental value from the taxable value of real and personal
1030 property the commission assesses in accordance with Part 2, Assessment of Property, for the
1031 current year, adjusted for current year incremental value.

1032 (ii) "Centrally assessed new growth" does not include a change in value as a result of a
1033 change in the method of apportioning the value prescribed by the Legislature, a court, or the
1034 commission in an administrative rule or administrative order.

1035 (g) "Certified tax rate" means a tax rate that will provide the same ad valorem property
1036 tax revenue for a taxing entity as was budgeted by that taxing entity for the prior year.

1037 (h) "Community reinvestment agency" means the same as that term is defined in
1038 Section [17C-1-102](#).

1039 (i) "Eligible new growth" means the greater of:

1040 (i) zero; or

1041 (ii) the sum of:

1042 (A) locally assessed new growth;

1043 (B) centrally assessed new growth; and

1044 (C) project area new growth or hotel property new growth.

1045 (j) "Host local government" means the same as that term is defined in Section
1046 [63N-2-502](#).

1047 (k) "Hotel property" means the same as that term is defined in Section [63N-2-502](#).

1048 (l) "Hotel property new growth" means an amount equal to the incremental value that

1049 is no longer provided to a host local government as incremental property tax revenue.

1050 (m) "Incremental property tax revenue" means the same as that term is defined in
1051 Section [63N-2-502](#).

1052 (n) "Incremental value" means:

1053 (i) for an authority created under Section [11-58-201](#), the amount calculated by
1054 multiplying:

1055 (A) the difference between the taxable value and the base taxable value of the property
1056 that is located within a project area and on which property tax differential is collected; and

1057 (B) the number that represents the percentage of the property tax differential that is
1058 paid to the authority;

1059 (ii) for an agency created under Section [17C-1-201.5](#), the amount calculated by
1060 multiplying:

1061 (A) the difference between the taxable value and the base taxable value of the property
1062 located within a project area and on which tax increment is collected; and

1063 (B) the number that represents the adjusted tax increment from that project area that is
1064 paid to the agency;

1065 (iii) for an authority created under Section [63H-1-201](#), the amount calculated by
1066 multiplying:

1067 (A) the difference between the taxable value and the base taxable value of the property
1068 located within a project area and on which property tax allocation is collected; and

1069 (B) the number that represents the percentage of the property tax allocation from that
1070 project area that is paid to the authority; or

1071 (iv) for a host local government, an amount calculated by multiplying:

1072 (A) the difference between the taxable value and the base taxable value of the hotel
1073 property on which incremental property tax revenue is collected; and

1074 (B) the number that represents the percentage of the incremental property tax revenue
1075 from that hotel property that is paid to the host local government.

1076 (o) (i) "Locally assessed new growth" means the greater of:

1077 (A) zero; or

1078 (B) the amount calculated by subtracting the year end taxable value of real property the
1079 county assessor assesses in accordance with Part 3, County Assessment, for the previous year,

1080 adjusted for prior year end incremental value from the taxable value of real property the county
1081 assessor assesses in accordance with Part 3, County Assessment, for the current year, adjusted
1082 for current year incremental value.

1083 (ii) "Locally assessed new growth" does not include a change in:

1084 (A) value as a result of factoring in accordance with Section 59-2-704, reappraisal, or
1085 another adjustment;

1086 (B) assessed value based on whether a property is allowed a residential exemption for a
1087 primary residence under Section 59-2-103;

1088 (C) assessed value based on whether a property is assessed under Part 5, Farmland
1089 Assessment Act; or

1090 (D) assessed value based on whether a property is assessed under Part 17, Urban
1091 Farming Assessment Act.

1092 (p) "Project area" means:

1093 (i) for an authority created under Section 11-58-201, the same as that term is defined in
1094 Section 11-58-102;

1095 (ii) for an agency created under Section 17C-1-201.5, the same as that term is defined
1096 in Section 17C-1-102; or

1097 (iii) for an authority created under Section 63H-1-201, the same as that term is defined
1098 in Section 63H-1-102.

1099 (q) "Project area new growth" means:

1100 (i) for an authority created under Section 11-58-201, an amount equal to the
1101 incremental value that is no longer provided to an authority as property tax differential;

1102 (ii) for an agency created under Section 17C-1-201.5, an amount equal to the
1103 incremental value that is no longer provided to an agency as tax increment; or

1104 (iii) for an authority created under Section 63H-1-201, an amount equal to the
1105 incremental value that is no longer provided to an authority as property tax allocation.

1106 (r) "Project area incremental revenue" means the same as that term is defined in
1107 Section 17C-1-1001.

1108 (s) "Property tax allocation" means the same as that term is defined in Section
1109 63H-1-102.

1110 (t) "Property tax differential" means the same as that term is defined in Section

1111 11-58-102.

1112 (u) "Qualifying exempt revenue" means revenue received:

1113 (i) for the previous calendar year;

1114 (ii) by a taxing entity;

1115 (iii) from tangible personal property contained on the prior year's tax rolls that is

1116 exempt from property tax under Subsection 59-2-1115(2)(b) for a calendar year beginning on

1117 January 1, 2022; and

1118 (iv) on the aggregate 2021 year end taxable value of the tangible personal property that

1119 exceeds \$15,300.

1120 (v) "Tax increment" means the same as that term is defined in Section 17C-1-102.

1121 (2) Before June 1 of each year, the county assessor of each county shall deliver to the

1122 county auditor and the commission the following statements:

1123 (a) a statement containing the aggregate valuation of all taxable real property a county
1124 assessor assesses in accordance with Part 3, County Assessment, for each taxing entity; and

1125 (b) a statement containing the taxable value of all personal property a county assessor
1126 assesses in accordance with Part 3, County Assessment, from the prior year end values.

1127 (3) The county auditor shall, on or before June 8, transmit to the governing body of
1128 each taxing entity:

1129 (a) the statements described in Subsections (2)(a) and (b);

1130 (b) an estimate of the revenue from personal property;

1131 (c) the certified tax rate; and

1132 (d) all forms necessary to submit a tax levy request.

1133 (4) (a) Except as otherwise provided in this section, the certified tax rate shall be

1134 calculated by dividing the ad valorem property tax revenue that a taxing entity budgeted for the

1135 prior year minus the qualifying exempt revenue by the amount calculated under Subsection

1136 (4)(b).

1137 (b) For purposes of Subsection (4)(a), the legislative body of a taxing entity shall

1138 calculate an amount as follows:

1139 (i) calculate for the taxing entity the difference between:

1140 (A) the aggregate taxable value of all property taxed; and

1141 (B) any adjustments for current year incremental value;

1142 (ii) after making the calculation required by Subsection (4)(b)(i), calculate an amount
1143 determined by increasing or decreasing the amount calculated under Subsection (4)(b)(i) by the
1144 average of the percentage net change in the value of taxable property for the equalization
1145 period for the three calendar years immediately preceding the current calendar year;

1146 (iii) after making the calculation required by Subsection (4)(b)(ii), calculate the product
1147 of:

1148 (A) the amount calculated under Subsection (4)(b)(ii); and

1149 (B) the percentage of property taxes collected for the five calendar years immediately
1150 preceding the current calendar year; and

1151 (iv) after making the calculation required by Subsection (4)(b)(iii), calculate an amount
1152 determined by:

1153 (A) multiplying the percentage of property taxes collected for the five calendar years
1154 immediately preceding the current calendar year by eligible new growth; and

1155 (B) subtracting the amount calculated under Subsection (4)(b)(iv)(A) from the amount
1156 calculated under Subsection (4)(b)(iii).

1157 (5) A certified tax rate for a taxing entity described in this Subsection (5) shall be
1158 calculated as follows:

1159 (a) except as provided in Subsection (5)(b) or (c), for a new taxing entity, the certified
1160 tax rate is zero;

1161 (b) for a municipality incorporated on or after July 1, 1996, the certified tax rate is:

1162 (i) in a county of the first, second, or third class, the levy imposed for municipal-type
1163 services under Sections 17-34-1 and 17-36-9; and

1164 (ii) in a county of the fourth, fifth, or sixth class, the levy imposed for general county
1165 purposes and such other levies imposed solely for the municipal-type services identified in
1166 Section 17-34-1 and Subsection 17-36-3(23);

1167 (c) for a community reinvestment agency that received all or a portion of a taxing
1168 entity's project area incremental revenue in the prior year under Title 17C, Chapter 1, Part 10,
1169 Agency Taxing Authority, the certified tax rate is calculated as described in Subsection (4)
1170 except that the commission shall treat the total revenue transferred to the community
1171 reinvestment agency as ad valorem property tax revenue that the taxing entity budgeted for the
1172 prior year; and

1173 (d) for debt service voted on by the public, the certified tax rate is the actual levy
1174 imposed by that section, except that a certified tax rate for the following levies shall be
1175 calculated in accordance with Section 59-2-913 and this section:

- 1176 (i) a school levy provided for under Section 53F-8-301, 53F-8-302, or 53F-8-303; and
- 1177 (ii) a levy to pay for the costs of state legislative mandates or judicial or administrative
1178 orders under Section 59-2-1602.

1179 (6) (a) A judgment levy imposed under Section 59-2-1328 or 59-2-1330 may be
1180 imposed at a rate that is sufficient to generate only the revenue required to satisfy one or more
1181 eligible judgments.

1182 (b) The ad valorem property tax revenue generated by a judgment levy described in
1183 Subsection (6)(a) may not be considered in establishing a taxing entity's aggregate certified tax
1184 rate.

1185 (7) (a) For the purpose of calculating the certified tax rate, the county auditor shall use:

- 1186 (i) the taxable value of real property:
 - 1187 (A) the county assessor assesses in accordance with Part 3, County Assessment; and
 - 1188 (B) contained on the assessment roll;
- 1189 (ii) the year end taxable value of personal property:
 - 1190 (A) a county assessor assesses in accordance with Part 3, County Assessment; and
 - 1191 (B) contained on the prior year's assessment roll; and
- 1192 (iii) the taxable value of real and personal property the commission assesses in
1193 accordance with Part 2, Assessment of Property.

1194 (b) For purposes of Subsection (7)(a), taxable value does not include eligible new
1195 growth.

1196 (8) (a) On or before June 30, a taxing entity shall annually adopt a tentative budget.

1197 (b) If a taxing entity intends to exceed the certified tax rate, the taxing entity shall
1198 notify the county auditor of:

- 1199 (i) the taxing entity's intent to exceed the certified tax rate; and
- 1200 (ii) the amount by which the taxing entity proposes to exceed the certified tax rate.
- 1201 (c) The county auditor shall notify property owners of any intent to levy a tax rate that
1202 exceeds the certified tax rate in accordance with Sections 59-2-919 and 59-2-919.1.

1203 (9) (a) Subject to Subsection (9)(d), the commission shall provide notice, through

1204 electronic means on or before July 31, to a taxing entity and the Revenue and Taxation Interim
1205 Committee if:

1206 (i) the amount calculated under Subsection (9)(b) is 10% or more of the year end
1207 taxable value of the real and personal property the commission assesses in accordance with
1208 Part 2, Assessment of Property, for the previous year, adjusted for prior year end incremental
1209 value; and

1210 (ii) the amount calculated under Subsection (9)(c) is 50% or more of the total year end
1211 taxable value of the real and personal property of a taxpayer the commission assesses in
1212 accordance with Part 2, Assessment of Property, for the previous year.

1213 (b) For purposes of Subsection (9)(a)(i), the commission shall calculate an amount by
1214 subtracting the taxable value of real and personal property the commission assesses in
1215 accordance with Part 2, Assessment of Property, for the current year, adjusted for current year
1216 incremental value, from the year end taxable value of the real and personal property the
1217 commission assesses in accordance with Part 2, Assessment of Property, for the previous year,
1218 adjusted for prior year end incremental value.

1219 (c) For purposes of Subsection (9)(a)(ii), the commission shall calculate an amount by
1220 subtracting the total taxable value of real and personal property of a taxpayer the commission
1221 assesses in accordance with Part 2, Assessment of Property, for the current year, from the total
1222 year end taxable value of the real and personal property of a taxpayer the commission assesses
1223 in accordance with Part 2, Assessment of Property, for the previous year.

1224 (d) The notification under Subsection (9)(a) shall include a list of taxpayers that meet
1225 the requirement under Subsection (9)(a)(ii).

1226 Section 10. Section **59-2-1005** is amended to read:

1227 **59-2-1005. Procedures for appeal of personal property valuation -- Time for**
1228 **appeal -- Hearing -- Decision -- Appeal to commission.**

1229 (1)(a) A taxpayer owning personal property assessed by a county assessor under
1230 Section [59-2-301](#) may make an appeal relating to the value of the personal property by filing an
1231 application with the county legislative body no later than:

1232 (i) the expiration of the time allowed under Section [59-2-306](#) for filing a signed
1233 statement, if the county assessor requests a signed statement under Section [59-2-306](#) or the
1234 expiration of the time allowed under Section [59-2-306.5](#) if the taxpayer is a

1235 telecommunications service provider; or

1236 (ii) 60 days after the mailing of the tax notice, for each other taxpayer.

1237 (b) A county legislative body shall:

1238 (i) after giving reasonable notice, hear an appeal filed under Subsection (1)(a); and

1239 (ii) render a written decision on the appeal within 60 days after receiving the appeal.

1240 (c) If the taxpayer is dissatisfied with a county legislative body decision under

1241 Subsection (1)(b), the taxpayer may file an appeal with the commission in accordance with

1242 Section 59-2-1006.

1243 (2) A taxpayer owning personal property subject to a fee in lieu of tax or a uniform tax
1244 under Article XIII, Section 2 of the Utah Constitution that is based on the value of the property
1245 may appeal the basis of the value by filing an appeal with the commission within 30 days after
1246 the mailing of the tax notice.

1247 Section 11. Section 59-2-1602 is amended to read:

1248 **59-2-1602. Property Tax Valuation Agency Fund -- Creation -- Statewide levy --**
1249 **Additional county levy.**

1250 (1) (a) There is created an agency fund known as the "Property Tax Valuation Agency
1251 Fund."

1252 (b) The fund consists of:

1253 (i) deposits made and penalties received under Subsection (3); and

1254 (ii) interest on money deposited into the fund.

1255 (c) Deposits, penalties, and interest described in Subsection (1)(b) shall be disbursed
1256 and used as provided in Section 59-2-1603.

1257 (2) (a) Each county shall annually impose a multicounty assessing and collecting levy
1258 as provided in this Subsection (2).

1259 (b) The tax rate of the multicounty assessing and collecting levy is:

1260 (i) for a calendar year beginning on or after January 1, [2020] 2022, and before January
1261 1, 2025, [~~000012~~] .000015; and

1262 (ii) for a calendar year beginning on or after January 1, 2025, the certified revenue levy.

1263 (c) The state treasurer shall allocate revenue collected from the multicounty assessing
1264 and collecting levy as follows:

1265 (i) 18% of the revenue collected shall be deposited into the Property Tax Valuation

1266 Agency Fund, up to \$500,000 annually; and

1267 (ii) after the deposit described in Subsection (2)(c)(i), all remaining revenue collected
1268 from the multicounty assessing and collecting levy shall be deposited into the Multicounty
1269 Appraisal Trust.

1270 (3) (a) The multicounty assessing and collecting levy imposed under Subsection (2)
1271 shall be separately stated on the tax notice as a multicounty assessing and collecting levy.

1272 (b) The multicounty assessing and collecting levy is:

1273 (i) exempt from Sections 17C-1-403 through 17C-1-406;

1274 (ii) in addition to and exempt from the maximum levies allowable under Section
1275 59-2-908; and

1276 (iii) exempt from the notice and public hearing requirements of Section 59-2-919.

1277 (c) (i) Each county shall transmit quarterly to the state treasurer the revenue collected
1278 from the multicounty assessing and collecting levy.

1279 (ii) The revenue transmitted under Subsection (3)(c)(i) shall be transmitted no later
1280 than the tenth day of the month following the end of the quarter in which the revenue is
1281 collected.

1282 (iii) If revenue transmitted under Subsection (3)(c)(i) is transmitted after the tenth day
1283 of the month following the end of the quarter in which the revenue is collected, the county shall
1284 pay an interest penalty at the rate of 10% each year until the revenue is transmitted.

1285 (d) The state treasurer shall allocate the penalties received under this Subsection (3) in
1286 the same manner as revenue is allocated under Subsection (2)(c).

1287 (4) (a) A county may levy a county additional property tax in accordance with this
1288 Subsection (4).

1289 (b) The county additional property tax:

1290 (i) shall be separately stated on the tax notice as a county assessing and collecting levy;

1291 (ii) may not be incorporated into the rate of any other levy;

1292 (iii) is exempt from Sections 17C-1-403 through 17C-1-406; and

1293 (iv) is in addition to and exempt from the maximum levies allowable under Section
1294 59-2-908.

1295 (c) Revenue collected from the county additional property tax shall be used to:

1296 (i) promote the accurate valuation and uniform assessment levels of property as

1297 required by Section [59-2-103](#);

1298 (ii) promote the efficient administration of the property tax system, including the costs
1299 of assessment, collection, and distribution of property taxes;

1300 (iii) fund state mandated actions to meet legislative mandates or judicial or
1301 administrative orders that relate to promoting:

1302 (A) the accurate valuation of property; and

1303 (B) the establishment and maintenance of uniform assessment levels within and among
1304 counties; and

1305 (iv) establish reappraisal programs that:

1306 (A) are adopted by a resolution or ordinance of the county legislative body; and

1307 (B) conform to rules the commission makes in accordance with Title 63G, Chapter 3,
1308 Utah Administrative Rulemaking Act.

1309 Section 12. **Effective date.**

1310 (1) Except as provided in Subsection (2), and if approved by two-thirds of all the
1311 members elected to each house, this bill takes effect upon approval by the governor, or the day
1312 following the constitutional time limit of Utah Constitution, Article VII, Section 8, without the
1313 governor's signature, or in the case of a veto, the date of veto override.

1314 (2) The changes to the following sections take effect on January 1, 2023:

1315 (a) Section [11-13-302](#);

1316 (b) Section [59-2-102](#);

1317 (c) Section [59-2-201](#);

1318 (d) Section [59-2-306](#);

1319 (e) Section [59-2-306.5](#);

1320 (f) Section [59-2-307](#);

1321 (g) Section [59-2-308](#);

1322 (h) Section [59-2-924](#); and

1323 (i) Section [59-2-1005](#).

1324 Section 13. **Retrospective operation.**

1325 The changes to Sections [59-2-103.5](#) and [59-2-1602](#) have retrospective operation to
1326 January 1, 2022.