

RADON NOTICE AMENDMENTS

2023 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Michael S. Kennedy

House Sponsor: _____

LONG TITLE

General Description:

This bill requires educational information about radon to be provided to residential property owners.

Highlighted Provisions:

This bill:

▶ requires the Division of Waste Management and Radiation Control (division) to provide annual information to a county treasurer about the effects of radon in the home; and

▶ requires a county treasurer to include the radon information from the division with a property tax notice.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-2-1317, as last amended by Laws of Utah 2022, Chapter 463

ENACTS:

19-3-114, Utah Code Annotated 1953



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

29 Section 1. Section **19-3-114** is enacted to read:

30 **19-3-114. Radon education.**

31 (1) On or before September 1 of each year, the division shall provide to each county
32 treasurer, for inclusion with the mailing of the property tax notice in accordance with Section
33 59-2-1317, information about the effects of radon in the home.

34 (2) The division may provide the information in electronic format for the county
35 treasurer to print for mailing if the information may be printed on a paper that does not exceed
36 4" x 5.5."

37 Section 2. Section **59-2-1317** is amended to read:

38 **59-2-1317. Tax notice -- Contents of notice -- Procedures and requirements for**
39 **providing notice.**

40 (1) As used in this section, "political subdivision lien" means the same as that term is
41 defined in Section **11-60-102**.

42 (2) Subject to the other provisions of this section, the county treasurer shall:

43 (a) collect the taxes and tax notice charges; and

44 (b) provide a notice to each taxpayer that contains the following:

45 (i) the kind and value of property assessed to the taxpayer;

46 (ii) the street address of the property, if available to the county;

47 (iii) that the property may be subject to a detailed review in the next year under Section

48 **59-2-303.1**;

49 (iv) the amount of taxes levied;

50 (v) a separate statement of the taxes levied only on a certain kind or class of property
51 for a special purpose;

52 (vi) property tax information pertaining to taxpayer relief, options for payment of
53 taxes, and collection procedures;

54 (vii) any tax notice charges applicable to the property, including:

55 (A) if applicable, a political subdivision lien for road damage that a railroad company
56 causes, as described in Section **10-7-30**;

57 (B) if applicable, a political subdivision lien for municipal water distribution, as
58 described in Section **10-8-17**, or a political subdivision lien for an increase in supply from a

59 municipal water distribution, as described in Section 10-8-19;

60 (C) if applicable, a political subdivision lien for unpaid abatement fees as described in
61 Section 10-11-4;

62 (D) if applicable, a political subdivision lien for the unpaid portion of an assessment
63 assessed in accordance with Title 11, Chapter 42, Assessment Area Act, or Title 11, Chapter
64 42a, Commercial Property Assessed Clean Energy Act, including unpaid costs, charges, and
65 interest as of the date the local entity certifies the unpaid amount to the county treasurer;

66 (E) if applicable, for a local district in accordance with Section 17B-1-902, a political
67 subdivision lien for an unpaid fee, administrative cost, or interest;

68 (F) if applicable, a political subdivision lien for an unpaid irrigation district use charge
69 as described in Section 17B-2a-506;

70 (G) if applicable, a political subdivision lien for a contract assessment under a water
71 contract, as described in Section 17B-2a-1007;

72 (H) if applicable, a property tax penalty that a public infrastructure district imposes, as
73 described in Section 17D-4-304; and

74 (I) if applicable, an annual payment to the Military Installation Development Authority
75 or an entity designated by the authority in accordance with Section 63H-1-501;

76 (viii) if a county's tax notice includes an assessment area charge, a statement that, due
77 to potentially ongoing assessment area charges, costs, penalties, and interest, payment of a tax
78 notice charge may not:

79 (A) pay off the full amount the property owner owes to the tax notice entity; or

80 (B) cause a release of the lien underlying the tax notice charge;

81 (ix) the date the taxes and tax notice charges are due;

82 (x) the street address at which the taxes and tax notice charges may be paid;

83 (xi) the date on which the taxes and tax notice charges are delinquent;

84 (xii) the penalty imposed on delinquent taxes and tax notice charges;

85 (xiii) a statement that explains the taxpayer's right to direct allocation of a partial
86 payment in accordance with Subsection (9);

87 (xiv) other information specifically authorized to be included on the notice under this
88 chapter; and

89 (xv) other property tax information approved by the commission.

90 (3) (a) Unless expressly allowed under this section or another statutory provision, the
91 treasurer may not add an amount to be collected to the property tax notice.

92 (b) If the county treasurer adds an amount to be collected to the property tax notice
93 under this section or another statutory provision that expressly authorizes the item's inclusion
94 on the property tax notice:

95 (i) the amount constitutes a tax notice charge; and

96 (ii) (A) the tax notice charge has the same priority as property tax; and

97 (B) a delinquency of the tax notice charge triggers a tax sale, in accordance with
98 Section [59-2-1343](#).

99 (4) For any property for which property taxes or tax notice charges are delinquent, the
100 notice described in Subsection (2) shall state, "Prior taxes or tax notice charges are delinquent
101 on this parcel."

102 (5) Except as provided in Subsection (6), the county treasurer shall:

103 (a) mail the notice required by this section, postage prepaid; or

104 (b) leave the notice required by this section at the taxpayer's residence or usual place of
105 business, if known.

106 (6) (a) Subject to the other provisions of this Subsection (6), a county treasurer may, at
107 the county treasurer's discretion, provide the notice required by this section by electronic mail if
108 a taxpayer makes an election, according to procedures determined by the county treasurer, to
109 receive the notice by electronic mail.

110 (b) A taxpayer may revoke an election to receive the notice required by this section by
111 electronic mail if the taxpayer provides written notice to the treasurer on or before October 1.

112 (c) A revocation of an election under this section does not relieve a taxpayer of the
113 duty to pay a tax or tax notice charge due under this chapter on or before the due date for
114 paying the tax or tax notice charge.

115 (d) A county treasurer shall provide the notice required by this section using a method
116 described in Subsection (5), until a taxpayer makes a new election in accordance with this
117 Subsection (6), if:

118 (i) the taxpayer revokes an election in accordance with Subsection (6)(b) to receive the
119 notice required by this section by electronic mail; or

120 (ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.

121 (e) A person is considered to be a taxpayer for purposes of this Subsection (6)
122 regardless of whether the property that is the subject of the notice required by this section is
123 exempt from taxation.

124 (7) (a) The county treasurer shall provide the notice required by this section to a
125 taxpayer on or before November 1.

126 (b) The county treasurer shall include with a notice to a residential property the
127 information described in Section [19-3-114](#).

128 [~~(b)~~] (c) The county treasurer shall keep on file in the county treasurer's office the
129 information set forth in the notice.

130 [~~(c)~~] (d) The county treasurer is not required to mail a tax receipt acknowledging
131 payment.

132 (8) This section does not apply to property taxed under Section [59-2-1302](#) or
133 [59-2-1307](#).

134 (9) (a) A taxpayer who pays less than the full amount due on the taxpayer's property tax
135 notice may, on a form provided by the county treasurer, direct how the county treasurer
136 allocates the partial payment between:

137 (i) the total amount due for property tax;

138 (ii) the amount due for assessments, past due local district fees, and other tax notice
139 charges; and

140 (iii) any other amounts due on the property tax notice.

141 (b) The county treasurer shall comply with a direction submitted to the county treasurer
142 in accordance with Subsection (9)(a).

143 (c) The provisions of this Subsection (9) do not:

144 (i) affect the right or ability of a local entity to pursue any available remedy for
145 non-payment of any item listed on a taxpayer's property tax notice; or

146 (ii) toll or otherwise change any time period related to a remedy described in
147 Subsection (9)(c)(i).