

Representative Jennifer Dailey-Provost proposes the following substitute bill:

MULTICOUNTY APPRAISAL TRUST MODIFICATIONS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jennifer Dailey-Provost

Senate Sponsor: Evan J. Vickers

LONG TITLE

General Description:

This bill modifies provisions related to the Multicounty Appraisal Trust (trust).

Highlighted Provisions:

This bill:

- ▶ defines terms;
- ▶ authorizes the use of trust funds for valuation services within counties;
- ▶ addresses the appointment and duties of the trustee of the trust;
- ▶ requires counties to adopt the statewide property tax system with certain exceptions;

and

- ▶ makes technical corrections.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-2-1601, as last amended by Laws of Utah 2022, Chapter 451

59-2-1606, as last amended by Laws of Utah 2020, Chapter 447



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

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

59-2-1601. Definitions.

As used in this part:

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

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

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

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

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

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

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

(6) "Trustee" means the trustee of the Multicounty Appraisal Trust.

(7) (a) "Valuation service" means any service or technology that promotes uniform assessment levels for the valuation of personal property and real property in accordance with Part 3, County Assessment.

(b) "Valuation service" includes statewide aerial imagery, change detection, sketch validation, exception analysis, commercial valuation modeling, residential valuation modeling, automated valuation modeling, and equity analysis.

Section 2. Section **59-2-1606** is amended to read:

59-2-1606. Statewide property tax system funding for counties -- Disbursements to the Multicounty Appraisal Trust -- Use of funds deposited into the Multicounty Appraisal Trust -- Appointment and duties of trustee -- County adoption of statewide property tax system.

(1) The funds deposited into the Multicounty Appraisal Trust in accordance with Section [59-2-1602](#) shall be used to provide funding for:

57 (a) a statewide property tax system that will promote:
 58 ~~(a)~~ (i) the accurate valuation of property;
 59 ~~(b)~~ (ii) the establishment and maintenance of uniform assessment levels among
 60 counties within the state;
 61 ~~(c)~~ (iii) efficient administration of the property tax system, including the costs of
 62 assessment, collection, and distribution of property taxes; and
 63 ~~(d)~~ (iv) the uniform filing of a signed statement a county assessor requests under
 64 Section 59-2-306, including implementation of a statewide electronic filing system[-]; and
 65 (v) valuation services within counties.

66 (2) (a) The trustee shall be appointed by an association that represents two or more
 67 counties in the state.

68 (b) The trustee ~~[of the Multicounty Appraisal Trust]~~ shall:

69 ~~(a)~~ (i) determine which projects to fund, including valuation services within counties;
 70 and

71 ~~(b)~~ (ii) oversee the administration of a statewide property tax system that meets the
 72 requirements of Subsection (1)(a).

73 (3) (a) Except as provided in Subsection (3)(b), each county ~~H→~~ ~~[shall]~~ may ~~←H~~ adopt the
 73a statewide
 74 property tax system on or before January 1, 2026.

75 (b) A county is exempt from the requirement in Subsection (3)(a) if:

76 (i) the county utilizes a computer assisted property tax system for mass appraisal other
 77 than the statewide property tax system;

78 (ii) the county demonstrates to the trustee that the property tax system described in
 79 Subsection (3)(b)(i) is interoperable with the statewide property tax system; and

80 (iii) the trustee approves the exemption.

81 Section 3. **Effective date.**

82 This bill takes effect on May 1, 2024.