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PROPERTY VALUATION AMENDMENTS
2024 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: Norman K Thurston
Senate Sponsor: Daniel McCay

LONG TITLE

General Description:

This bill modifies provisions related to property tax valuation.

Highlighted Provisions:

This bill:

- modifies the valuation process for property of a telecommunications provider;
- authorizes the use of Multicounty Appraisal Trust funds for hiring professional appraisers to provide property valuation services within rural counties;
- establishes qualifications for professional appraisers hired by the Multicounty Appraisal Trust for property valuation services; and
- makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides retrospective operation.

Utah Code Sections Affected:

AMENDS:

- 59-2-306**, as last amended by Laws of Utah 2022, Chapters 239, 293
- 59-2-306.5**, as enacted by Laws of Utah 2022, Chapter 239
- 59-2-1005**, as last amended by Laws of Utah 2022, Chapter 239
- 59-2-1606**, as last amended by Laws of Utah 2020, Chapter 447

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

Section 1. Section **59-2-306** is amended to read:

59-2-306 . Statements by taxpayers -- Power of assessors respecting statements --

28 **Reporting information to other counties.**

- 29 (1) (a) Except as provided in Subsection (1)(c), the county assessor may request a signed
 30 statement from any person setting forth all the real and personal property assessable
 31 by the assessor that the person owns, possesses, manages, or has under the person's
 32 control at 12 noon on January 1.
- 33 (b) A request under Subsection (1)(a) shall include a notice of the procedure under
 34 Section 59-2-1005 for appealing the value of the personal property.
- 35 (c) A telecommunications service provider shall file a signed statement setting forth the
 36 telecommunications service provider's[~~z~~]
 37 [~~(i) real property in accordance with this section; and~~]
 38 [~~(ii)~~] personal property in accordance with Section 59-2-306.5.
- 39 (d) A telecommunications service provider shall claim an exemption for personal
 40 property in accordance with Section 59-2-1115.
- 41 (2) (a) Except as provided in Subsection (2)(b) or (c), a person shall file a signed
 42 statement described in Subsection (1) on or before May 15 of the year the county
 43 assessor requests the statement described in Subsection (1).
- 44 (b) For a county of the first class, a person shall file the signed statement described in
 45 Subsection (1) on or before the later of:
 46 (i) 60 days after the day on which the county assessor requests the statement; or
 47 (ii) May 15 of the year the county assessor requests the statement described in
 48 Subsection (1) if, by resolution, the county legislative body of that county adopts
 49 the deadline described in Subsection (2)(a).
- 50 (c) If a county assessor requests a signed statement described in Subsection (1) on or
 51 after March 16, the person shall file the signed statement within 60 days after the day
 52 on which the county assessor requests the signed statement.
- 53 (3) The signed statement shall include the following:
- 54 (a) all property belonging to, claimed by, or in the possession, control, or management
 55 of the person, any firm of which the person is a member, or any corporation of which
 56 the person is president, secretary, cashier, or managing agent;
- 57 (b) the county in which the property is located or in which the property is taxable; and, if
 58 taxable in the county in which the signed statement was made, also the city, town,
 59 school district, road district, or other taxing district in which the property is located or
 60 taxable;
- 61 (c) all lands in parcels or subdivisions not exceeding 640 acres each, the sections and

62 fractional sections of all tracts of land containing more than 640 acres that have been
 63 sectionized by the United States government, and the improvements on those lands;
 64 and

65 (d) for a person who owns taxable tangible personal property as defined in Section
 66 59-2-1115, the person's NAICS code, as classified under the current North American
 67 Industry Classification System of the federal Executive Office of the President,
 68 Office of Management and Budget.

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

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

75 (b) If the signed statement discloses personal property of a telecommunications service
 76 provider, the county assessor shall notify the telecommunications service provider of
 77 the requirement to file a signed statement in accordance with Section 59-2-306.5.

78 Section 2. Section **59-2-306.5** is amended to read:

79 **59-2-306.5 . Valuation of personal property of telecommunications service**
 80 **provider -- Reporting information to counties.**

81 (1) As used in this section, "Multicounty Appraisal Trust" means the same as that term is
 82 defined in Section 59-2-1601.

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

87 (3) The signed statement~~[-shall]~~:

88 (a) may be requested by the Multicounty Appraisal Trust:

89 (i) each year; and

90 (ii) if requested, on or before January 31;

91 ~~[(a)]~~ (b) shall itemize each item of personal property that the telecommunications service
 92 provider owns, possesses, manages, or has under the telecommunications service
 93 provider's control:

94 (i) by county and by tax area; and

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

96 ~~(b)~~ (c) shall be submitted:

97 (i) annually on or before ~~[May 15]~~ March 31; and

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

99 (4) (a) ~~[The]~~ Except where an estimate is made in accordance with Subsection 59-2-307

100 (3)(b)(i)(C), the Multicounty Appraisal Trust shall value each item of personal
101 property of a telecommunications service provider according to the personal property
102 valuation guides and schedules established by the commission.

103 (b) (i) Between March 31 and May 31 of each year:

104 (A) the Multicounty Appraisal Trust may communicate with a
105 telecommunications service provider to address any inconsistency or error in
106 the filed signed statement; and

107 (B) the telecommunications service provider may file an amended signed
108 statement with the Multicounty Appraisal Trust regarding the items agreed to
109 by the Multicounty Appraisal Trust and the telecommunications service
110 provider.

111 (ii) The communication described in this Subsection (4)(b) is in addition to the audit
112 authority provided by this chapter.

113 (c) On or before May 31 of each year, the Multicounty Appraisal Trust shall:

114 (i) forward to each county information about the total value of personal property of
115 each telecommunications service provider within the county, by tax area,
116 including a listing of personal property that is exempt; and

117 (ii) issue a tax notice to each telecommunications service provider listing the tax due
118 to each county, by tax area.

119 (d) On or before June 30 of each year, a telecommunications service provider shall pay
120 to the county the tax due on the tax notice.

121 ~~(b)~~ (e) A telecommunications service provider may appeal the valuation of personal
122 property ~~[in accordance with Section 59-2-1005]~~ to the county on or before the later
123 of:

124 (i) July 30 of the year the Multicounty Appraisal Trust requests a statement described
125 in Subsection (3)(a); or

126 (ii) 60 days after mailing of a tax notice.

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

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

133 Section 3. Section **59-2-1005** is amended to read:

134 **59-2-1005 . Procedures for appeal of personal property valuation -- Time for**
135 **appeal -- Hearing -- Decision -- Appeal to commission.**

136 (1) (a) [A] Except as provided in Section 59-2-306.5, a taxpayer owning personal
137 property assessed by a county assessor under Section 59-2-301 may make an appeal
138 relating to the value of the personal property by filing an application with the county
139 legislative body no later than:

140 (i) the expiration of the time allowed under Section 59-2-306 for filing a signed
141 statement, if the county assessor requests a signed statement under Section
142 59-2-306~~[or the expiration of the time allowed under Section 59-2-306.5 if the~~
143 ~~taxpayer is a telecommunications service provider]~~; or

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

145 (b) A county legislative body shall:

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

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

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

149 Subsection (1)(b), the taxpayer may file an appeal with the commission in accordance
150 with Section 59-2-1006.

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

155 Section 4. Section **59-2-1606** is amended to read:

156 **59-2-1606 . Statewide property tax system funding for counties -- Disbursements**
157 **to the Multicounty Appraisal Trust -- Use of funds.**

158 (1) The funds deposited into the Multicounty Appraisal Trust in accordance with Section
159 59-2-1602 shall be used to provide funding for a statewide property tax system that will
160 promote:

161 (a) the accurate valuation of property;

162 (b) the establishment and maintenance of uniform assessment levels among counties
163 within the state;

164 (c) efficient administration of the property tax system, including the costs of assessment,
165 collection, and distribution of property taxes; and

166 (d) the uniform filing of a signed statement a county assessor requests under Section
167 59-2-306, including implementation of a statewide electronic filing system.

168 (2) The trustee of the Multicounty Appraisal Trust shall:

169 (a) determine which projects to fund; and

170 (b) oversee the administration of a statewide property tax system.

171 (3) (a) Subject to Subsection (3)(b), the trustee of the Multicounty Appraisal Trust may,
172 in order to promote the objectives described in Subsection (1), use funds deposited
173 into the Multicounty Appraisal Trust to hire one or more professional appraisers to
174 provide property valuation services within a county of the third, fourth, fifth, or sixth
175 class.

176 (b) A professional appraiser hired to provide property valuation services under this
177 Subsection (3) shall:

178 (i) hold an appraiser's certificate or license from the Division of Real Estate in
179 accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and
180 Certification Act; and

181 (ii) be approved by:

182 (A) the commission; and

183 (B) an association representing two or more counties in the state.

184 Section 5. **Effective date.**

185 This bill takes effect on May 1, 2024.

186 Section 6. **Retrospective operation.**

187 (1) The following sections have retrospective operation to January 1, 2024:

188 (a) Section 59-2-306;

189 (b) Section 59-2-306.5; and

190 (c) Section 59-2-1005.