

**PROPERTY TAX ASSESSMENT MODIFICATIONS**

2024 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Michael L. Kohler**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill modifies provisions related to property tax assessments.

**Highlighted Provisions:**

This bill:

▸ requires a county assessor to classify types of real property for purposes of property tax assessments; and

▸ provides that the classifications of real property used by a county assessor is public information.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**59-2-303.1**, as last amended by Laws of Utah 2016, Chapter 135

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

Section 1. Section **59-2-303.1** is amended to read:

**59-2-303.1. Mandatory cyclical appraisals.**

(1) For purposes of this section:



- 28 (a) "Corrective action" includes:
- 29 (i) factoring pursuant to Section 59-2-704;
- 30 (ii) notifying the state auditor that the county failed to comply with the requirements of
- 31 this section; or
- 32 (iii) filing a petition for a court order requiring a county to take action.
- 33 (b) "Mass appraisal system" means a computer assisted mass appraisal system that:
- 34 (i) a county assessor uses to value real property; and
- 35 (ii) includes at least the following system features:
- 36 (A) has the ability to update all parcels of real property located within the county each
- 37 year;
- 38 (B) can be programmed with specialized criteria;
- 39 (C) provides uniform and equal treatment of parcels within the same class of real
- 40 property throughout the county; and
- 41 (D) annually updates all parcels of residential real property within the county using
- 42 accepted valuation methodologies as determined by rule.
- 43 (c) "Property review date" means the date a county assessor completes a detailed
- 44 review of the property characteristics of a parcel of real property in accordance with Subsection
- 45 (3)(a).
- 46 (2) (a) The county assessor shall annually update property values of property as
- 47 provided in Section 59-2-301 based on a systematic review of current market data.
- 48 (b) The county assessor shall conduct the annual update described in Subsection (2)(a)
- 49 by using a mass appraisal system on or before the following:
- 50 (i) for a county of the first class, January 1, 2009;
- 51 (ii) for a county of the second class, January 1, 2011;
- 52 (iii) for a county of the third class, January 1, 2014; and
- 53 (iv) for a county of the fourth, fifth, or sixth class, January 1, 2015.
- 54 (c) The county assessor and the commission shall jointly certify that the county's mass
- 55 appraisal system meets the requirements:
- 56 (i) described in Subsection (1)(b); and
- 57 (ii) of the commission.
- 58 (3) (a) In addition to the requirements in Subsection (2), the county assessor shall

59 complete a detailed review of property characteristics for each property at least once every five  
60 years.

61 (b) The county assessor shall maintain on the county's [~~computer system,~~] mass  
62 appraisal system a record of the last property review date for each parcel of real property  
63 located within the county assessor's county.

64 (c) (i) The county assessor shall maintain on the county's mass appraisal system a  
65 parcel's property tax class or category that is used for the purpose of assessment for property  
66 tax purposes on the annual assessment date.

67 (ii) The classifications or categories of real property under Subsection (3)(c)(i) shall  
68 include, at minimum:

- 69 (A) primary residential;
- 70 (B) commercial;
- 71 (C) vacant land;
- 72 (D) secondary residential; and
- 73 (E) non-taxable.

74 (iii) The classifications or categories of real property used by the county assessor, and  
75 the classification or category applied to a specific parcel, is public information.

76 (4) (a) The commission shall take corrective action if the commission determines that:

- 77 (i) a county assessor has not satisfactorily followed the current mass appraisal  
78 standards, as provided by law;
- 79 (ii) the sales-assessment ratio, coefficients of dispersion, or other statistical measures  
80 of appraisal performance related to the studies required by Section 59-2-704 are not within the  
81 standards provided by law; or
- 82 (iii) the county assessor has failed to comply with the requirements of this section.

83 (b) If a county assessor fails to comply with the requirements of this section for one  
84 year, the commission shall assist the county assessor in fulfilling the requirements of  
85 Subsections (2) and (3).

86 (c) If a county assessor fails to comply with the requirements of this section for two  
87 consecutive years, the county will lose the county's allocation of the revenue generated  
88 statewide from the imposition of the multicounty assessing and collecting levy authorized in  
89 Sections 59-2-1602 and 59-2-1603.

90 (d) If a county loses its allocation of the revenue generated statewide from the  
91 imposition of the multicounty assessing and collecting levy described in Subsection (4)(c), the  
92 revenue the county would have received shall be distributed to the Multicounty Appraisal Trust  
93 created by interlocal agreement by all counties in the state.

94 (5) (a) On or before July 1, 2008, the county assessor shall prepare a five-year plan to  
95 comply with the requirements of Subsections (2) and (3).

96 (b) The plan shall be available in the county assessor's office for review by the public  
97 upon request.

98 (c) The plan shall be annually reviewed and revised as necessary.

99 (6) A county assessor shall create, maintain, and regularly update a database containing  
100 the following information that the county assessor may use to enhance the county's ability to  
101 accurately appraise and assess property on an annual basis:

102 (a) fee and other appraisals;

103 (b) property characteristics and features;

104 (c) property surveys;

105 (d) sales data; and

106 (e) any other data or information on sales, studies, transfers, changes to property, or  
107 property characteristics.

108 **Section 2. Effective date.**

109 This bill takes effect on May 1, 2024.