

59 to the state or the taxing entity by the county for the calendar year described in Subsection  
60 (3)(a).

61 (4) If the final and unappealable judgment or order described in Subsection (1) results  
62 from an objection to the commission's assessment of property to which the county is a party  
63 under Section 59-2-1007, any expenses incurred by the county in connection with the objection  
64 shall be apportioned ~~H~~→ [equality] proportionately ←~~H~~ among each taxing entity located within  
64a the county.

65 Section 2. **Effective date.**

66 This bill takes effect on May 1, 2024.

67 Section 3. **Retrospective operation.**

68 This bill has retrospective operation for a taxable year beginning on or after January 1,  
69 2024.