

PROPERTY TAX APPEALS MODIFICATIONS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Daniel McCay

House Sponsor: Robert M. Spendlove

LONG TITLE

Committee Note:

The Revenue and Taxation Interim Committee recommended this bill.

Legislative Vote: 14 voting for 0 voting against 4 absent

General Description:

This bill modifies provisions related to property tax appeals.

Highlighted Provisions:

This bill:

- requires any expenses incurred by a county in an objection to the State Tax

Commission's assessment of property to be apportioned equally among all taxing

entities located within the county.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides retrospective operation.

Utah Code Sections Affected:

AMENDS:

59-2-1328, as last amended by Laws of Utah 2002, Chapters 196, 240

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

Section 1. Section **59-2-1328** is amended to read:



28 **59-2-1328. Judgment or order against state or taxing entity -- Payment to**
29 **taxpayer -- County recovery of portion of payment to taxpayer from the state or a taxing**
30 **entity other than the county -- Apportionment of expenses incurred by county in**
31 **objection to assessment by commission.**

32 (1) If a taxpayer obtains a final and unappealable judgment or order in accordance with
33 Section 59-2-1330 ordering a reduction in the amount of any tax levied against any property for
34 which the taxpayer paid a tax or any portion of a tax under this chapter for a calendar year, the
35 state or the taxing entity against which the taxpayer obtained the final and unappealable
36 judgment or order shall:

- 37 (a) audit and allow the final and unappealable judgment or order;
- 38 (b) cause a warrant to be drawn for the amount recovered by the final and unappealable
39 judgment or order; and
- 40 (c) pay the taxpayer as required by Section 59-2-1330.

41 (2) At the request of a county, the state or a taxing entity shall cause a warrant to be
42 drawn upon the treasurer of the state or the taxing entity in favor of the county:

- 43 (a) if:
 - 44 (i) the final and unappealable judgment or order described in Subsection (1) is obtained
45 against a county; and

- 46 (ii) any portion of the taxes included in the final and unappealable judgment or order
47 described in Subsection (1):

- 48 (A) is levied by the state or a taxing entity other than the county; and
- 49 (B) has been paid over to the state or the taxing entity described in Subsection

50 (2)(a)(ii)(A) by the county; and

- 51 (b) for the state's or the taxing entity's proportionate share of a payment to a taxpayer
52 required by Section 59-2-1330.

53 (3) For purposes of Subsection (2), the state's or a taxing entity's proportionate share of
54 a payment to a taxpayer required by Section 59-2-1330 is an amount equal to the product of:

- 55 (a) the percentage by which the amount of any tax levied against any property for
56 which the taxpayer paid a tax under this chapter for a calendar year was reduced in accordance
57 with the final and unappealable judgment or order described in Subsection (1); and

- 58 (b) the total amount of the taxes for the property described in Subsection (1) paid over

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 ~~Ĥ→~~ [equally] proportionately ~~←Ĥ~~ 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.