

1 **TITLE RECORDING NOTICE REQUIREMENTS AMENDMENTS**
2 2024 GENERAL SESSION
3 STATE OF UTAH
4 **Chief Sponsor: Wayne A. Harper**
5 House Sponsor: Jeffrey D. Stenquist

6
7 **LONG TITLE**

8 **General Description:**

9 This bill modifies notice requirements related to real property.

10 **Highlighted Provisions:**

11 This bill:

12 ▸ requires that a county maintain a system for a property owner to elect to receive
13 electronic notification when the county recorder records a deed or a mortgage on the owner's
14 property;

15 ▸ describes the method by which a property owner may elect to receive the electronic
16 notice; and

17 ▸ requires that a county treasurer provide instructions notice in the tax describing how an
18 owner can elect to receive the electronic notice.

19 **Money Appropriated in this Bill:**

20 None

21 **Other Special Clauses:**

22 None

23 **Utah Code Sections Affected:**

24 AMENDS:

25 **17-21-6**, as last amended by Laws of Utah 2014, Chapter 22

26 **59-2-919**, as last amended by Laws of Utah 2023, Chapters 16, 435

27 **59-2-1317**, as last amended by Laws of Utah 2023, Chapters 16, 505

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

Section 1. Section **17-21-6** is amended to read:

17-21-6 . General duties of recorder -- Records and indexes.

(1) Each recorder shall:

- 29 (a) keep an entry record, in which the recorder shall, upon acceptance and recording of
30 any instrument, enter the instrument in the order of its recording, the names of the
31 parties to the instrument, its date, the hour, the day of the month and the year of
32 recording, and a brief description, and endorse upon each instrument a number
33 corresponding with the number of the entry;
- 34 (b) keep a grantors' index, in which the recorder shall index deeds and final judgments or
35 decrees partitioning or affecting the title to or possession of real property, which shall
36 show the entry number of the instrument, the name of each grantor in alphabetical
37 order, the name of the grantee, the date of the instrument, the time of recording, the
38 kind of instrument, the book and page, and a brief description;
- 39 (c) keep a grantees' index, in which the recorder shall index deeds and final judgments or
40 decrees partitioning or affecting the title to or possession of real property, which shall
41 show the entry number of the instrument, the name of each grantee in alphabetical
42 order, the name of the grantor, the date of the instrument, the time of recording, the
43 kind of instrument, the book and page, and a brief description;
- 44 (d) keep a mortgagors' index, in which the recorder shall enter all mortgages, deeds of
45 trust, liens, and other instruments in the nature of an encumbrance upon real estate,
46 which shall show the entry number of the instrument, the name of each mortgagor,
47 debtor, or person charged with the encumbrance in alphabetical order, the name of
48 the mortgagee, lien holder, creditor, or claimant, the date of the instrument, the time
49 of recording, the instrument, consideration, the book and page, and a brief description;
- 50 (e) keep a mortgagees' index, in which the recorder shall enter all mortgages, deeds of
51 trust, liens, and other instruments in the nature of an encumbrance upon real estate,
52 which shall show the entry number of the instrument, the name of each mortgagee,
53 lien holder, creditor, or claimant, in alphabetical order, the name of the mortgagor or
54 person charged with the encumbrance, the date of the instrument, the time of
55 recording, the kind of instrument, the consideration, the book and page, and a brief
56 description;
- 57 (f) subject to [~~Subsection (3)~~] Subsection (4), keep a tract index, which shall show by
58 description every instrument recorded, the date and the kind of instrument, the time
59 of recording, and the book and page and entry number;
- 60 (g) keep an index of recorded maps, plats, and subdivisions;
- 61 (h) keep an index of powers of attorney showing the date and time of recording, the
62 book, the page, and the entry number;

- 63 (i) keep a miscellaneous index, in which the recorder shall enter all instruments of a
64 miscellaneous character not otherwise provided for in this section, showing the date
65 of recording, the book, the page, the entry number, the kind of instrument, from, to,
66 and the parties;
- 67 (j) keep an index of judgments showing the judgment debtors, the judgment creditors,
68 the amount of judgment, the date and time of recording, the satisfaction, and the
69 book, the page, and the entry number;
- 70 (k) keep a general recording index in which the recorder shall index all executions and
71 writs of attachment, and any other instruments not required by law to be spread upon
72 the records, and in separate columns the recorder shall enter the names of the
73 plaintiffs in the execution and the names of the defendants in the execution;~~and~~
- 74 (l) keep an index of water right numbers that are included on an instrument recorded on
75 or after May 13, 2014, showing the date and time of recording, the book and the page
76 or the entry number, and the kind of instrument~~[-]~~ ; and
- 77 (m) beginning January 1, 2025:
- 78 (i) maintain a system that allows a property owner to receive, upon the property
79 owner's election, an electronic notice when the county recorder records a deed or
80 mortgage, as defined in Section 70D-1-102, on the property owner's real property;
81 and
- 82 (ii) if a property owner elects to receive electronic notice as described in Subsection
83 (1)(m)(i), within 30 days after the day on which the county recorder records a
84 deed or a mortgage as defined in Section 70D-1-102 on real property, provide an
85 electronic notice of the recording to each property owner.
- 86 (2) Upon request, a county recorder may provide the notice described in Subsection
87 (1)(m)(ii) to a property owner by a means other than electronic.
- 88 (3) Subsection (1)(m) applies only to real property for which the county treasurer provides
89 a tax notice described in Section 59-2-1317.
- 90 ~~[(2)]~~ (4) The recorder shall alphabetically arrange the indexes required by this section and
91 keep a reverse index.
- 92 ~~[(3)]~~ (5) (a) The tract index required by Subsection (1)(f) shall be kept so that it shows a
93 true chain of title to each tract or parcel, together with each encumbrance on the tract
94 or parcel, according to the records of the office.
- 95 (b) A recorder shall abstract an instrument in the tract index unless:
- 96 (i) the instrument is required to contain a legal description under Section 17-21-20 or

- 97 Section 57-3-105 and does not contain that legal description; or
 98 (ii) the instrument contains errors, omissions, or defects to the extent that the tract or
 99 parcel to which the instrument relates cannot be determined.
- 100 (c) If a recorder abstracts an instrument in the tract index or another index required by
 101 this section, the recorder may:
 102 (i) use a tax parcel number;
 103 (ii) use a site address;
 104 (iii) reference to other instruments of record recited on the instrument; or
 105 (iv) reference another instrument that is recorded concurrently with the instrument.
- 106 (d) A recorder is not required to go beyond the face of an instrument to determine the
 107 tract or parcel to which an instrument may relate.
- 108 (e) A person may not bring an action against a recorder for injuries or damages suffered
 109 as a result of information contained in an instrument recorded in a tract index or other
 110 index that is required by this section despite errors, omissions, or defects in the
 111 instrument.
- 112 (f) The fact that a recorded instrument described in Subsection (3)(e) is included in the
 113 tract index does not cure a failure to give public notice caused by an error, omission,
 114 or defect.
- 115 (g) A document that is indexed in all or part of the indexes required by this section shall
 116 give constructive notice.
- 117 [~~(4)~~] (6) Nothing in this section prevents the recorder from using a single name index if that
 118 index includes all of the indexes required by this section.

119 Section 2. Section **59-2-919** is amended to read:

120 **59-2-919 . Notice and public hearing requirements for certain tax increases --**

121 **Exceptions.**

122 (1) As used in this section:

- 123 (a) "Additional ad valorem tax revenue" means ad valorem property tax revenue
 124 generated by the portion of the tax rate that exceeds the taxing entity's certified tax
 125 rate.
- 126 (b) "Ad valorem tax revenue" means ad valorem property tax revenue not including
 127 revenue from:
 128 (i) eligible new growth as defined in Section 59-2-924; or
 129 (ii) personal property that is:
 130 (A) assessed by a county assessor in accordance with Part 3, County Assessment;

- 131 and
- 132 (B) semiconductor manufacturing equipment.
- 133 (c) "Calendar year taxing entity" means a taxing entity that operates under a fiscal year
- 134 that begins on January 1 and ends on December 31.
- 135 (d) "County executive calendar year taxing entity" means a calendar year taxing entity
- 136 that operates under the county executive-council form of government described in
- 137 Section 17-52a-203.
- 138 (e) "Current calendar year" means the calendar year immediately preceding the calendar
- 139 year for which a calendar year taxing entity seeks to levy a tax rate that exceeds the
- 140 calendar year taxing entity's certified tax rate.
- 141 (f) "Fiscal year taxing entity" means a taxing entity that operates under a fiscal year that
- 142 begins on July 1 and ends on June 30.
- 143 (g) "Last year's property tax budgeted revenue" does not include revenue received by a
- 144 taxing entity from a debt service levy voted on by the public.
- 145 (2) A taxing entity may not levy a tax rate that exceeds the taxing entity's certified tax rate
- 146 unless the taxing entity meets:
- 147 (a) the requirements of this section that apply to the taxing entity; and
- 148 (b) all other requirements as may be required by law.
- 149 (3) (a) Subject to Subsection (3)(b) and except as provided in Subsection (5), a calendar
- 150 year taxing entity may levy a tax rate that exceeds the calendar year taxing entity's
- 151 certified tax rate if the calendar year taxing entity:
- 152 (i) 14 or more days before the date of the regular general election or municipal
- 153 general election held in the current calendar year, states at a public meeting:
- 154 (A) that the calendar year taxing entity intends to levy a tax rate that exceeds the
- 155 calendar year taxing entity's certified tax rate;
- 156 (B) the dollar amount of and purpose for additional ad valorem tax revenue that
- 157 would be generated by the proposed increase in the certified tax rate; and
- 158 (C) the approximate percentage increase in ad valorem tax revenue for the taxing
- 159 entity based on the proposed increase described in Subsection (3)(a)(i)(B);
- 160 (ii) provides notice for the public meeting described in Subsection (3)(a)(i) in
- 161 accordance with Title 52, Chapter 4, Open and Public Meetings Act, including
- 162 providing a separate item on the meeting agenda that notifies the public that the
- 163 calendar year taxing entity intends to make the statement described in Subsection
- 164 (3)(a)(i);

- 165 (iii) meets the advertisement requirements of Subsections (6) and (7) before the
166 calendar year taxing entity conducts the public hearing required by Subsection
167 (3)(a)(v);
- 168 (iv) provides notice by mail:
- 169 (A) seven or more days before the regular general election or municipal general
170 election held in the current calendar year; and
- 171 (B) as provided in Subsection (3)(c); and
- 172 (v) conducts a public hearing that is held:
- 173 (A) in accordance with Subsections (8) and (9); and
- 174 (B) in conjunction with the public hearing required by Section 17-36-13 or
175 17B-1-610.
- 176 (b) (i) For a county executive calendar year taxing entity, the statement described in
177 Subsection (3)(a)(i) shall be made by the:
- 178 (A) county council;
- 179 (B) county executive; or
- 180 (C) both the county council and county executive.
- 181 (ii) If the county council makes the statement described in Subsection (3)(a)(i) or the
182 county council states a dollar amount of additional ad valorem tax revenue that is
183 greater than the amount of additional ad valorem tax revenue previously stated by
184 the county executive in accordance with Subsection (3)(a)(i), the county executive
185 calendar year taxing entity shall:
- 186 (A) make the statement described in Subsection (3)(a)(i) 14 or more days before
187 the county executive calendar year taxing entity conducts the public hearing
188 under Subsection (3)(a)(v); and
- 189 (B) provide the notice required by Subsection (3)(a)(iv) 14 or more days before
190 the county executive calendar year taxing entity conducts the public hearing
191 required by Subsection (3)(a)(v).
- 192 (c) The notice described in Subsection (3)(a)(iv):
- 193 (i) shall be mailed to each owner of property:
- 194 (A) within the calendar year taxing entity; and
- 195 (B) listed on the assessment roll;
- 196 (ii) shall be printed on a separate form that:
- 197 (A) is developed by the commission;
- 198 (B) states at the top of the form, in bold upper-case type no smaller than 18 point

- 199 "NOTICE OF PROPOSED TAX INCREASE"; and
200 (C) may be mailed with the notice required by Section 59-2-1317;
- 201 (iii) shall contain for each property described in Subsection (3)(c)(i):
202 (A) the value of the property for the current calendar year;
203 (B) the tax on the property for the current calendar year; and
204 (C) subject to Subsection (3)(d), for the calendar year for which the calendar year
205 taxing entity seeks to levy a tax rate that exceeds the calendar year taxing
206 entity's certified tax rate, the estimated tax on the property;
- 207 (iv) shall contain the following statement:
208 "[Insert name of taxing entity] is proposing a tax increase for [insert applicable calendar
209 year]. This notice contains estimates of the tax on your property and the proposed tax increase
210 on your property as a result of this tax increase. These estimates are calculated on the basis of
211 [insert previous applicable calendar year] data. The actual tax on your property and proposed
212 tax increase on your property may vary from this estimate.";
- 213 (v) shall state the date, time, and place of the public hearing described in Subsection
214 (3)(a)(v);~~and~~
- 215 (vi) may contain other property tax information approved by the commission[-] ; and
216 (vii) if sent in calendar year 2024, 2025, or 2026, shall contain:
- 217 (A) notice that the taxpayer may request electronic notice as described in
218 Subsection 17-21-6(1)(m); and
219 (B) instructions describing how to elect to receive a notice as described in
220 Subsection 17-21-6(1)(m).
- 221 (d) For purposes of Subsection (3)(c)(iii)(C), a calendar year taxing entity shall calculate
222 the estimated tax on property on the basis of:
223 (i) data for the current calendar year; and
224 (ii) the amount of additional ad valorem tax revenue stated in accordance with this
225 section.
- 226 (4) Except as provided in Subsection (5), a fiscal year taxing entity may levy a tax rate that
227 exceeds the fiscal year taxing entity's certified tax rate if the fiscal year taxing entity:
228 (a) provides notice by meeting the advertisement requirements of Subsections (6) and
229 (7) before the fiscal year taxing entity conducts the public meeting at which the fiscal
230 year taxing entity's annual budget is adopted; and
231 (b) conducts a public hearing in accordance with Subsections (8) and (9) before the
232 fiscal year taxing entity's annual budget is adopted.

- 233 (5) (a) A taxing entity is not required to meet the notice or public hearing requirements
234 of Subsection (3) or (4) if the taxing entity is expressly exempted by law from
235 complying with the requirements of this section.
- 236 (b) A taxing entity is not required to meet the notice requirements of Subsection (3) or
237 (4) if:
- 238 (i) Section 53F-8-301 allows the taxing entity to levy a tax rate that exceeds that
239 certified tax rate without having to comply with the notice provisions of this
240 section; or
- 241 (ii) the taxing entity:
- 242 (A) budgeted less than \$20,000 in ad valorem tax revenue for the previous fiscal
243 year; and
- 244 (B) sets a budget during the current fiscal year of less than \$20,000 of ad valorem
245 tax revenue.
- 246 (6) (a) Subject to Subsections (6)(d) and (7)(b), the advertisement described in this
247 section shall be published:
- 248 (i) subject to Section 45-1-101, in a newspaper or combination of newspapers of
249 general circulation in the taxing entity;
- 250 (ii) electronically in accordance with Section 45-1-101; and
- 251 (iii) for the taxing entity, as a class A notice under Section 63G-30-102, for at least
252 14 days.
- 253 (b) The advertisement described in Subsection (6)(a)(i) shall:
- 254 (i) be no less than 1/4 page in size;
- 255 (ii) use type no smaller than 18 point; and
- 256 (iii) be surrounded by a 1/4-inch border.
- 257 (c) The advertisement described in Subsection (6)(a)(i) may not be placed in that portion
258 of the newspaper where legal notices and classified advertisements appear.
- 259 (d) It is the intent of the Legislature that:
- 260 (i) whenever possible, the advertisement described in Subsection (6)(a)(i) appear in a
261 newspaper that is published at least one day per week; and
- 262 (ii) the newspaper or combination of newspapers selected:
- 263 (A) be of general interest and readership in the taxing entity; and
- 264 (B) not be of limited subject matter.
- 265 (e) (i) The advertisement described in Subsection (6)(a)(i) shall:
- 266 (A) except as provided in Subsection (6)(f), be run once each week for the two

267 weeks before a taxing entity conducts a public hearing described under
 268 Subsection (3)(a)(v) or (4)(b); and
 269 (B) state that the taxing entity will meet on a certain day, time, and place fixed in
 270 the advertisement, which shall be seven or more days after the day the first
 271 advertisement is published, for the purpose of hearing comments regarding any
 272 proposed increase and to explain the reasons for the proposed increase.

273 (ii) The advertisement described in Subsection (6)(a)(ii) shall:

274 (A) be published two weeks before a taxing entity conducts a public hearing
 275 described in Subsection (3)(a)(v) or (4)(b); and

276 (B) state that the taxing entity will meet on a certain day, time, and place fixed in
 277 the advertisement, which shall be seven or more days after the day the first
 278 advertisement is published, for the purpose of hearing comments regarding any
 279 proposed increase and to explain the reasons for the proposed increase.

280 (f) If a fiscal year taxing entity's public hearing information is published by the county
 281 auditor in accordance with Section 59-2-919.2, the fiscal year taxing entity is not
 282 subject to the requirement to run the advertisement twice, as required by Subsection
 283 (6)(e)(i), but shall run the advertisement once during the week before the fiscal year
 284 taxing entity conducts a public hearing at which the taxing entity's annual budget is
 285 discussed.

286 (g) For purposes of Subsection (3)(a)(iii) or (4)(a), the form and content of an advertisement
 287 shall be substantially as follows:
 288

"NOTICE OF PROPOSED TAX INCREASE

(NAME OF TAXING ENTITY)

289 The (name of the taxing entity) is proposing to increase its property tax revenue.

290 • The (name of the taxing entity) tax on a (insert the average value of a residence in
 291 the
 292 taxing entity rounded to the nearest thousand dollars) residence would increase from \$_____

293 to \$_____, which is \$_____ per year.

294 • The (name of the taxing entity) tax on a (insert the value of a business having the
 295 same value as the average value of a residence in the taxing entity) business would increase
 296 from \$_____ to \$_____, which is \$_____ per year.

297 • If the proposed budget is approved, (name of the taxing entity) would increase its

298 property tax budgeted revenue by ___% above last year's property tax budgeted revenue
 299 excluding eligible new growth.

300 All concerned citizens are invited to a public hearing on the tax increase.

301

PUBLIC HEARING

302 Date/Time: (date) (time)

303 Location: (name of meeting place and address of meeting place)

304 To obtain more information regarding the tax increase, citizens may contact the (name of
 305 the taxing entity) at (phone number of taxing entity)."

306 (7) The commission:

307 (a) shall adopt rules in accordance with Title 63G, Chapter 3, Utah Administrative
 308 Rulemaking Act, governing the joint use of one advertisement described in
 309 Subsection (6) by two or more taxing entities; and

310 (b) subject to Section 45-1-101, may authorize:

311 (i) the use of a weekly newspaper:

312 (A) in a county having both daily and weekly newspapers if the weekly newspaper
 313 would provide equal or greater notice to the taxpayer; and

314 (B) if the county petitions the commission for the use of the weekly newspaper; or

315 (ii) the use by a taxing entity of a commission approved direct notice to each taxpayer
 316 if:

317 (A) the cost of the advertisement would cause undue hardship;

318 (B) the direct notice is different and separate from that provided for in Section
 319 59-2-919.1; and

320 (C) the taxing entity petitions the commission for the use of a commission
 321 approved direct notice.

322 (8) (a) (i) (A) A fiscal year taxing entity shall, on or before March 1, notify the
 323 county legislative body in which the fiscal year taxing entity is located of the
 324 date, time, and place of the first public hearing at which the fiscal year taxing
 325 entity's annual budget will be discussed.

326 (B) A county that receives notice from a fiscal year taxing entity under Subsection
 327 (8)(a)(i)(A) shall include on the notice required by Section 59-2-919.1 the date,
 328 time, and place of the public hearing described in Subsection (8)(a)(i)(A).

329 (ii) A calendar year taxing entity shall, on or before October 1 of the current calendar
 330 year, notify the county legislative body in which the calendar year taxing entity is

- 331 located of the date, time, and place of the first public hearing at which the
332 calendar year taxing entity's annual budget will be discussed.
- 333 (b) (i) A public hearing described in Subsection (3)(a)(v) or (4)(b) shall be:
334 (A) open to the public; and
335 (B) held at a meeting of the taxing entity with no items on the agenda other than
336 discussion and action on the taxing entity's intent to levy a tax rate that exceeds
337 the taxing entity's certified tax rate, the taxing entity's budget, a special
338 district's or special service district's fee implementation or increase, or a
339 combination of these items.
- 340 (ii) The governing body of a taxing entity conducting a public hearing described in
341 Subsection (3)(a)(v) or (4)(b) shall provide an interested party desiring to be heard
342 an opportunity to present oral testimony:
343 (A) within reasonable time limits; and
344 (B) without unreasonable restriction on the number of individuals allowed to
345 make public comment.
- 346 (c) (i) Except as provided in Subsection (8)(c)(ii), a taxing entity may not schedule a
347 public hearing described in Subsection (3)(a)(v) or (4)(b) at the same time as the
348 public hearing of another overlapping taxing entity in the same county.
- 349 (ii) The taxing entities in which the power to set tax levies is vested in the same
350 governing board or authority may consolidate the public hearings described in
351 Subsection (3)(a)(v) or (4)(b) into one public hearing.
- 352 (d) A county legislative body shall resolve any conflict in public hearing dates and times
353 after consultation with each affected taxing entity.
- 354 (e) (i) A taxing entity shall hold a public hearing described in Subsection (3)(a)(v) or
355 (4)(b) beginning at or after 6 p.m.
- 356 (ii) If a taxing entity holds a public meeting for the purpose of addressing general
357 business of the taxing entity on the same date as a public hearing described in
358 Subsection (3)(a)(v) or (4)(b), the public meeting addressing general business
359 items shall conclude before the beginning of the public hearing described in
360 Subsection (3)(a)(v) or (4)(b).
- 361 (f) (i) Except as provided in Subsection (8)(f)(ii), a taxing entity may not hold the
362 public hearing described in Subsection (3)(a)(v) or (4)(b) on the same date as
363 another public hearing of the taxing entity.
- 364 (ii) A taxing entity may hold the following hearings on the same date as a public

- 365 hearing described in Subsection (3)(a)(v) or (4)(b):
- 366 (A) a budget hearing;
- 367 (B) if the taxing entity is a special district or a special service district, a fee
- 368 hearing described in Section 17B-1-643;
- 369 (C) if the taxing entity is a town, an enterprise fund hearing described in Section
- 370 10-5-107.5; or
- 371 (D) if the taxing entity is a city, an enterprise fund hearing described in Section
- 372 10-6-135.5.

- 373 (9) (a) If a taxing entity does not make a final decision on budgeting additional ad
- 374 valorem tax revenue at a public hearing described in Subsection (3)(a)(v) or (4)(b),
- 375 the taxing entity shall:
- 376 (i) announce at that public hearing the scheduled time and place of the next public
- 377 meeting at which the taxing entity will consider budgeting the additional ad
- 378 valorem tax revenue; and
- 379 (ii) if the taxing entity is a fiscal year taxing entity, hold the public meeting described
- 380 in Subsection (9)(a)(i) before September 1.
- 381 (b) A calendar year taxing entity may not adopt a final budget that budgets an amount of
- 382 additional ad valorem tax revenue that exceeds the largest amount of additional ad
- 383 valorem tax revenue stated at a public meeting under Subsection (3)(a)(i).
- 384 (c) A public hearing on levying a tax rate that exceeds a fiscal year taxing entity's
- 385 certified tax rate may coincide with a public hearing on the fiscal year taxing entity's
- 386 proposed annual budget.

387 Section 3. Section **59-2-1317** is amended to read:

388 **59-2-1317 . Tax notice -- Contents of notice -- Procedures and requirements for**

389 **providing notice.**

- 390 (1) As used in this section, "political subdivision lien" means the same as that term is
- 391 defined in Section 11-60-102.
- 392 (2) Subject to the other provisions of this section, the county treasurer shall:
- 393 (a) collect the taxes and tax notice charges; and
- 394 (b) provide a notice to each taxpayer that contains the following:
- 395 (i) the kind and value of property assessed to the taxpayer;
- 396 (ii) the street address of the property, if available to the county;
- 397 (iii) that the property may be subject to a detailed review in the next year under
- 398 Section 59-2-303.1;

- 399 (iv) the amount of taxes levied;
- 400 (v) a separate statement of the taxes levied only on a certain kind or class of property
- 401 for a special purpose;
- 402 (vi) property tax information pertaining to taxpayer relief, options for payment of
- 403 taxes, and collection procedures;
- 404 (vii) any tax notice charges applicable to the property, including:
- 405 (A) if applicable, a political subdivision lien for road damage that a railroad
- 406 company causes, as described in Section 10-7-30;
- 407 (B) if applicable, a political subdivision lien for municipal water distribution, as
- 408 described in Section 10-8-17, or a political subdivision lien for an increase in
- 409 supply from a municipal water distribution, as described in Section 10-8-19;
- 410 (C) if applicable, a political subdivision lien for unpaid abatement fees as
- 411 described in Section 10-11-4;
- 412 (D) if applicable, a political subdivision lien for the unpaid portion of an
- 413 assessment assessed in accordance with Title 11, Chapter 42, Assessment Area
- 414 Act, or Title 11, Chapter 42a, Commercial Property Assessed Clean Energy
- 415 Act, including unpaid costs, charges, and interest as of the date the local entity
- 416 certifies the unpaid amount to the county treasurer;
- 417 (E) if applicable, for a special district in accordance with Section 17B-1-902, a
- 418 political subdivision lien for an unpaid fee, administrative cost, or interest;
- 419 (F) if applicable, a political subdivision lien for an unpaid irrigation district use
- 420 charge as described in Section 17B-2a-506;
- 421 (G) if applicable, a political subdivision lien for a contract assessment under a
- 422 water contract, as described in Section 17B-2a-1007;
- 423 (H) if applicable, a property tax penalty that a public infrastructure district
- 424 imposes, as described in Section 17D-4-304; and
- 425 (I) if applicable, an annual payment to the Military Installation Development
- 426 Authority or an entity designated by the authority in accordance with Section
- 427 63H-1-501;
- 428 (viii) if a county's tax notice includes an assessment area charge, a statement that, due
- 429 to potentially ongoing assessment area charges, costs, penalties, and interest,
- 430 payment of a tax notice charge may not:
- 431 (A) pay off the full amount the property owner owes to the tax notice entity; or
- 432 (B) cause a release of the lien underlying the tax notice charge;

- 433 (ix) the date the taxes and tax notice charges are due;
- 434 (x) the street address at which the taxes and tax notice charges may be paid;
- 435 (xi) the date on which the taxes and tax notice charges are delinquent;
- 436 (xii) the penalty imposed on delinquent taxes and tax notice charges;
- 437 (xiii) a statement that explains the taxpayer's right to direct allocation of a partial
- 438 payment in accordance with Subsection (9);
- 439 (xiv) other information specifically authorized to be included on the notice under this
- 440 chapter;~~and~~
- 441 (xv) other property tax information approved by the commission[-] ; and
- 442 (xvi) if sent in calendar year 2024, 2025, or 2026:
- 443 (A) notice that the taxpayer may request electronic notice as described in
- 444 Subsection 17-21-6(1)(m); and
- 445 (B) instructions describing how to elect to receive a notice as described in
- 446 Subsection 17-21-6(1)(m).
- 447 (3) (a) Unless expressly allowed under this section or another statutory provision, the
- 448 treasurer may not add an amount to be collected to the property tax notice.
- 449 (b) If the county treasurer adds an amount to be collected to the property tax notice
- 450 under this section or another statutory provision that expressly authorizes the item's
- 451 inclusion on the property tax notice:
- 452 (i) the amount constitutes a tax notice charge; and
- 453 (ii) (A) the tax notice charge has the same priority as property tax; and
- 454 (B) a delinquency of the tax notice charge triggers a tax sale, in accordance with
- 455 Section 59-2-1343.
- 456 (4) For any property for which property taxes or tax notice charges are delinquent, the
- 457 notice described in Subsection (2) shall state, "Prior taxes or tax notice charges are
- 458 delinquent on this parcel."
- 459 (5) Except as provided in Subsection (6), the county treasurer shall:
- 460 (a) mail the notice required by this section, postage prepaid; or
- 461 (b) leave the notice required by this section at the taxpayer's residence or usual place of
- 462 business, if known.
- 463 (6) (a) Subject to the other provisions of this Subsection (6), a county treasurer may, at
- 464 the county treasurer's discretion, provide the notice required by this section by
- 465 electronic mail if a taxpayer makes an election, according to procedures determined
- 466 by the county treasurer, to receive the notice by electronic mail.

- 467 (b) A taxpayer may revoke an election to receive the notice required by this section by
468 electronic mail if the taxpayer provides written notice to the treasurer on or before
469 October 1.
- 470 (c) A revocation of an election under this section does not relieve a taxpayer of the duty
471 to pay a tax or tax notice charge due under this chapter on or before the due date for
472 paying the tax or tax notice charge.
- 473 (d) A county treasurer shall provide the notice required by this section using a method
474 described in Subsection (5), until a taxpayer makes a new election in accordance with
475 this Subsection (6), if:
- 476 (i) the taxpayer revokes an election in accordance with Subsection (6)(b) to receive
477 the notice required by this section by electronic mail; or
- 478 (ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.
- 479 (e) A person is considered to be a taxpayer for purposes of this Subsection (6) regardless
480 of whether the property that is the subject of the notice required by this section is
481 exempt from taxation.
- 482 (7) (a) The county treasurer shall provide the notice required by this section to a
483 taxpayer on or before November 1.
- 484 (b) The county treasurer shall keep on file in the county treasurer's office the information
485 set forth in the notice.
- 486 (c) The county treasurer is not required to mail a tax receipt acknowledging payment.
- 487 (8) This section does not apply to property taxed under Section 59-2-1302 or 59-2-1307.
- 488 (9) (a) A taxpayer who pays less than the full amount due on the taxpayer's property tax
489 notice may, on a form provided by the county treasurer, direct how the county
490 treasurer allocates the partial payment between:
- 491 (i) the total amount due for property tax;
- 492 (ii) the amount due for assessments, past due special district fees, and other tax notice
493 charges; and
- 494 (iii) any other amounts due on the property tax notice.
- 495 (b) The county treasurer shall comply with a direction submitted to the county treasurer
496 in accordance with Subsection (9)(a).
- 497 (c) The provisions of this Subsection (9) do not:
- 498 (i) affect the right or ability of a local entity to pursue any available remedy for
499 non-payment of any item listed on a taxpayer's property tax notice; or
- 500 (ii) toll or otherwise change any time period related to a remedy described in

501 Subsection (9)(c)(i).
502 Section 4. **Effective date.**
503 This bill takes effect on May 1, 2024.