

Senator Daniel McCay proposes the following substitute bill:

**PROPERTY TRANSACTION AMENDMENTS**

2024 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Daniel McCay**

House Sponsor: Steve Eliason

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**LONG TITLE**

**General Description:**

This bill modifies provisions relating to property.

**Highlighted Provisions:**

This bill:

- ▶ defines "transferred property";
- ▶ requires, when ownership of real property is transferred, information about the property, including purchase price, be provided to the county;
- ▶ makes the purchase price a private record for purposes of the Government Records Access and Management Act (GRAMA), with exceptions for sharing with the county assessors, the State Tax Commission, and parties to a property tax appeal for property tax purposes and to an institution of higher education for research purposes;
- ▶ makes the purchase price a confidential property tax record;
- ▶ prohibits certain uses of the purchase price information;
- ▶ modifies the burden of proof in an appeal of the valuation or equalization of real property;
- ▶ provides the circumstances under which a county board of equalization shall give a preference to using the income approach for valuation or equalization;



- 26           ▶ modifies the valuation process for property of a telecommunications service
- 27 provider;
- 28           ▶ authorizes the use of trust funds for hiring professional appraisers to provide
- 29 property valuation services within rural counties;
- 30           ▶ establishes qualifications for professional appraisers hired by the Multicounty
- 31 Appraisal Trust to provide property valuation services;
- 32           ▶ exempts use of property owned by a state institution of education that operates as a
- 33 private housing facility from the privilege tax; and
- 34           ▶ makes technical and conforming changes.

35 **Money Appropriated in this Bill:**

36           None

37 **Other Special Clauses:**

38           This bill provides retrospective operation.

39           This bill provides a special effective date.

40 **Utah Code Sections Affected:**

41 AMENDS:

42           **26B-1-403**, as renumbered and amended by Laws of Utah 2023, Chapter 305

43           **59-1-404**, as last amended by Laws of Utah 2023, Chapters 21, 492

44           **59-2-306**, as last amended by Laws of Utah 2022, Chapters 239, 293

45           **59-2-306.5**, as enacted by Laws of Utah 2022, Chapter 239

46           **59-2-1004**, as last amended by Laws of Utah 2022, Chapter 168

47           **59-2-1005**, as last amended by Laws of Utah 2022, Chapter 239

48           **59-2-1606**, as last amended by Laws of Utah 2020, Chapter 447

49           **59-4-101**, as last amended by Laws of Utah 2023, Chapter 502

50           **61-2-202**, as enacted by Laws of Utah 2010, Chapter 379

51           **63G-2-202**, as last amended by Laws of Utah 2023, Chapter 329

52           **63G-2-206**, as last amended by Laws of Utah 2019, Chapter 334

53           **63G-2-302**, as last amended by Laws of Utah 2023, Chapters 329, 471

54 ENACTS:

55           **57-3-110**, Utah Code Annotated 1953

56           **57-3-111**, Utah Code Annotated 1953

57 **59-2-1607**, Utah Code Annotated 1953

58 REPEALS AND REENACTS:

59 **59-2-109**, as last amended by Laws of Utah 2023, Chapter 471

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

62 Section 1. Section **26B-1-403** is amended to read:

63 **26B-1-403. Opioid and Overdose Fatality Review Committee.**

64 (1) As used in this section:

65 (a) "Committee" means the Opioid and Overdose Fatality Review Committee created  
66 in this section.

67 (b) "Opioid overdose death" means a death primarily caused by opioids or another  
68 substance that closely resembles an opioid.

69 (2) The department shall establish the Opioid and Overdose Fatality Review  
70 Committee.

71 (3) (a) The committee shall consist of:

72 (i) the attorney general, or the attorney general's designee;

73 (ii) a state, county, or municipal law enforcement officer;

74 (iii) the manager of the department's Violence Injury Prevention Program, or the  
75 manager's designee;

76 (iv) an emergency medical services provider;

77 (v) a representative from the Office of the Medical Examiner;

78 (vi) a representative from the Office of Substance Use and Mental Health;

79 (vii) a representative from the Office of Vital Records;

80 (viii) a representative from the Office of Health Care Statistics;

81 (ix) a representative from the Division of Professional Licensing;

82 (x) a healthcare professional who specializes in the prevention, diagnosis, and  
83 treatment of substance use disorders;

84 (xi) a representative from a state or local jail or detention center;

85 (xii) a representative from the Department of Corrections;

86 (xiii) a representative from the Division of Juvenile Justice and Youth Services;

87 (xiv) a representative from the Department of Public Safety;

- 88 (xv) a representative from the Commission on Criminal and Juvenile Justice;
- 89 (xvi) a physician from a Utah-based medical center; and
- 90 (xvii) a physician from a nonprofit vertically integrated health care organization.

91 (b) The president of the Senate may appoint one member of the Senate, and the speaker  
92 of the House of Representatives may appoint one member of the House of Representatives, to  
93 serve on the committee.

94 (4) The executive director shall appoint a committee coordinator.

95 (5) (a) The department shall give the committee access to all reports, records, and other  
96 documents that are relevant to the committee's responsibilities under Subsection (6) including  
97 reports, records, or documents that are private, controlled, or protected under Title 63G,  
98 Chapter 2, Government Records Access and Management Act.

99 (b) In accordance with Subsection [~~63G-2-206(6)~~ 63G-2-206(7)], the committee is  
100 subject to the same restrictions on disclosure of a report, record, or other document received  
101 under Subsection (5)(a) as the department.

102 (6) The committee shall:

103 (a) conduct a multidisciplinary review of available information regarding a decedent of  
104 an opioid overdose death, which shall include:

105 (i) consideration of the decedent's points of contact with health care systems, social  
106 services systems, criminal justice systems, and other systems; and

107 (ii) identification of specific factors that put the decedent at risk for opioid overdose;

108 (b) promote cooperation and coordination among government entities involved in  
109 opioid misuse, abuse, or overdose prevention;

110 (c) develop an understanding of the causes and incidence of opioid overdose deaths in  
111 the state;

112 (d) make recommendations for changes to law or policy that may prevent opioid  
113 overdose deaths;

114 (e) inform public health and public safety entities of emerging trends in opioid  
115 overdose deaths;

116 (f) monitor overdose trends on non-opioid overdose deaths; and

117 (g) review non-opioid overdose deaths in the manner described in Subsection (6)(a),  
118 when the committee determines that there are a substantial number of overdose deaths in the

119 state caused by the use of a non-opioid.

120 (7) A committee may interview or request information from a staff member, a  
121 provider, or any other person who may have knowledge or expertise that is relevant to the  
122 review of an opioid overdose death.

123 (8) A majority vote of committee members present constitutes the action of the  
124 committee.

125 (9) The committee may meet up to eight times each year.

126 (10) When an individual case is discussed in a committee meeting under Subsection  
127 (6)(a), (6)(g), or (7), the committee shall close the meeting in accordance with Sections  
128 [52-4-204](#) through [52-4-206](#).

129 Section 2. Section **57-3-110** is enacted to read:

130 **57-3-110. Disclosure of details of real property transaction.**

131 (1) As used in this section:

132 (a) "Closing agent" means a person, other than a government entity or a government  
133 entity employee, that may accept paperwork or funds in connection with a transferred property.

134 (b) "Database" means a private collection of data:

135 (i) that contains records, including purchase prices, for properties sold in the state; and

136 (ii) for which a county assessor in the state is authorized access to the information that  
137 is described in Subsection (3) through a license agreement with the database administrator.

138 (c) "Disclosure portal" means the mechanism created by the Multicounty Appraisal  
139 Trust in accordance with Section [59-2-1607](#) for a real estate broker or grantor to electronically  
140 submit information related to property sold in the state.

141 (d) "Eminent domain action" means:

142 (i) the governmental entity acquires the real property by eminent domain; or

143 (ii) (A) the real property is under threat or imminence of eminent domain proceedings;

144 and

145 (B) the governmental entity provides written notice of the eminent domain proceedings  
146 to the owner.

147 (e) "Improvement" means the same as that term is defined in Section [59-2-102](#).

148 (f) "Multicounty Appraisal Trust" means the same as that term is defined in Section  
149 [59-2-1601](#).

150 (g) "Real estate broker" means the same as that term is defined in Section [57-21-2](#).

151 (h) "Residential property means:

152 (i) a detached single-family residence;

153 (ii) an attached single-family residence that has four or fewer units and a single tax  
154 parcel number;

155 (iii) attached single family residences with unique tax parcel numbers that are sold in a  
156 single transaction; or

157 (iv) a lot less than one acre that is platted as part of a residential subdivision.

158 (i) (i) "Transferred property" means the transfer of ownership of a fee simple interest in  
159 real property located in the state, including a fee simple interest that is subject to a lease.

160 (ii) "Transferred property" does not include a transfer of property that:

161 (A) results from an eminent domain action;

162 (B) is residential property; or

163 (C) is subject to assessment under Title 59, Chapter 2, Part 2, Assessment of Property.

164 (2) (a) Before a county recorder may record a document conveying a fee simple interest  
165 in transferred property, the county recorder shall receive a declaration with the information  
166 described in Subsection (3) in the form of a submission certificate from the Multicounty  
167 Appraisal Trust as provided in Section [59-2-1607](#).

168 (b) If the Multicounty Appraisal Trust does not have an operational disclosure portal as  
169 of May 7, 2025, the county recorder shall receive the declaration described in Subsection (3)  
170 from the grantor before recording a document conveying a fee simple interest in transferred  
171 property.

172 (c) If the grantor of transferred property uses a closing agent to record the deed, the  
173 closing agent shall provide the grantor with the forms created by the Division of Real Estate in  
174 accordance with Section [61-2-202](#).

175 (3) A declaration shall be signed by each grantor or the grantor's authorized agent  
176 under penalty of Section [76-8-504](#) and be in the following form:

<b><u>Declaration of Transferred Property</u></b>
Grantor, or grantor's agent, shall complete Part I, Part II, or Part III, as applicable.
<b>PART I</b>

180	<input type="checkbox"/> Grantor does not claim an exemption described in Part II or Part III.	
181	<b><u>Grantor Information</u></b>	
182	<u>Grantor name(s):</u>	
183	<b><u>Transferred Property Information</u></b>	
184	<u>Parcel or serial number:</u>	
185	<u>Legal description:</u>	
186	<u>Does the transferred property have improvements?:</u>	
187	<u>Municipality or unincorporated area where the transferred property is located:</u>	
188	<u>Purchase price: \$</u>	
189	<u>Date of transfer:</u>	
190	<u>Additional information (optional):</u>	
191	<b>PART II</b>	
192	<input type="checkbox"/> Grantor claims an exemption because a real estate broker shares a database with the county in which the parcel is located.	
193	<u>Real estate broker name:</u>	
194	<u>Parcel number:</u>	
195	<b>PART III</b>	
196	<input type="checkbox"/> Grantor claims an exemption because the property is not transferred property as defined in Section 57-1-310.	
197	<u>Signature(s) (This form is to be signed by each grantor of transferred property.)</u>	
198	<u>Under penalty of Utah Code Section <a href="#">76-8-504</a>, grantor(s) declare, to the best of the grantor(s) knowledge and belief, this declaration is true, correct, and complete.</u>	
199		
200	<u>Grantor name</u>	<u>Grantor signature</u>
201		
202	<u>Grantor name</u>	<u>Grantor signature</u>
203		
204		
205		

(4) (a) The county recorder may not record the declaration.

(b) The county recorder shall make the information from the declaration available to a county assessor and the State Tax Commission.

206 (5) (a) Subject to Subsections (5)(b) and (5)(c), the county assessor may subpoena a  
207 grantor or a closing agent if the county recorder does not receive the declaration, receives an  
208 incomplete or inaccurate declaration, or cannot access the information from a database.

209 (b) The subpoena is limited only to records containing the information required in the  
210 declaration.

211 (c) The county assessor may not require the grantor or the closing agent to appear in  
212 any county other than the county where the subpoena is served.

213 Section 3. Section **57-3-111** is enacted to read:

214 **57-3-111. Prohibited uses of purchase price.**

215 (1) As used in this section:

216 (a) "Eminent domain action" means:

217 (i) the governmental entity acquires the real property by eminent domain; or

218 (ii) (A) the real property is under threat or imminence of eminent domain proceedings;

219 and

220 (B) the governmental entity provides written notice of the eminent domain proceedings  
221 to the owner.

222 (iii) "Residential property means:

223 (A) a detached single-family residence;

224 (B) an attached single-family residence that has four or fewer units and a single tax  
225 parcel number;

226 (C) attached single family residences with unique tax parcel numbers that are sold in a  
227 single transaction; or

228 (D) a lot less than one acre that is platted as part of a residential subdivision.

229 (b) (i) "Transferred property" means the transfer of ownership of a fee simple interest  
230 in real property located in the state, including a fee simple interest that is subject to a lease.

231 (ii) "Transferred property" does not include a transfer of property that:

232 (A) results from an eminent domain action;

233 (B) is residential property; or

234 (C) is subject to assessment under Title 59, Chapter 2, Part 2, Assessment of Property.

235 (2) (a) Except as provided in Subsection (2)(b), a county assessor may not use the  
236 purchase price of a transferred property as the sole basis for assessing the property that is the



237 subject of the declaration.

238 (b) (i) The county assessor may use the information from the declaration, database, or  
239 disclosure portal to generate and support market values within the county assessor's jurisdiction  
240 and to provide support in response to a property valuation appeal.

241 (ii) The county assessor may use purchase price information from specific transferred  
242 properties as examples in property valuation appeals before a county board of equalization  
243 hearing officer, the county board of equalization, the State Tax Commission, or a state court.

244 (3) (a) The state or a political subdivision may not use the purchase price of a  
245 transaction as a basis for imposing a tax or fee on the transfer of real property.

246 (b) For purposes of this Subsection (3), a tax or fee on the transfer of real property does  
247 not include an income tax, an inheritance tax, or a recording fee.

248 Section 4. Section **59-1-404** is amended to read:

249 **59-1-404. Definitions -- Confidentiality of commercial information obtained from**  
250 **a property taxpayer or derived from the commercial information -- Confidentiality of**  
251 **purchase price -- Rulemaking authority -- Exceptions -- Written explanation -- Signature**  
252 **requirements -- Retention of signed explanation by employer -- Penalty.**

253 (1) As used in this section:

254 (a) "Appraiser" means an individual who holds an appraiser's certificate or license  
255 issued by the Division of Real Estate under Title 61, Chapter 2g, Real Estate Appraiser  
256 Licensing and Certification Act and includes an individual associated with an appraiser who  
257 assists the appraiser in preparing an appraisal.

258 (b) "Appraisal" is as defined in Section [61-2g-102](#).

259 (c) (i) "Commercial information" means:

260 (A) information of a commercial nature obtained from a property taxpayer regarding  
261 the property taxpayer's property; or

262 (B) information derived from the information described in this Subsection (1)(c)(i).

263 (ii) (A) "Commercial information" does not include information regarding a property  
264 taxpayer's property if the information is intended for public use.

265 (B) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for  
266 purposes of Subsection (1)(c)(ii)(A), the commission may by rule prescribe the circumstances  
267 under which information is intended for public use.

268 (d) "Consultation service" is as defined in Section [61-2g-102](#).

269 (e) "Database" means a private collection of data:

270 (i) that contains records, including purchase prices, for properties sold in the state; and

271 (ii) for which a county assessor in the state is authorized access to the information that

272 is described in Subsection (3) through a license agreement with the database administrator.

273 [~~(e)~~] (f) "Locally assessed property" means property that is assessed by a county

274 assessor in accordance with Chapter 2, Part 3, County Assessment.

275 [~~(f)~~] (g) "Property taxpayer" means a person that:

276 (i) is a property owner; or

277 (ii) has in effect a contract with a property owner to:

278 (A) make filings on behalf of the property owner;

279 (B) process appeals on behalf of the property owner; or

280 (C) pay a tax under Chapter 2, Property Tax Act, on the property owner's property.

281 [~~(g)~~] (h) "Property taxpayer's property" means property with respect to which a

282 property taxpayer:

283 (i) owns the property;

284 (ii) makes filings relating to the property;

285 (iii) processes appeals relating to the property; or

286 (iv) pays a tax under Chapter 2, Property Tax Act, on the property.

287 [~~(h)~~] (i) "Protected commercial information" means commercial information that:

288 (i) identifies a specific property taxpayer; or

289 (ii) would reasonably lead to the identity of a specific property taxpayer.

290 (j) "Purchase price" means the amount for which real property is transferred as reported

291 through a database, a declaration described in Subsection [57-3-110\(3\)](#), or a disclosure portal

292 described in Section [59-2-1607](#).

293 (2) An individual listed under Subsection [59-1-403\(2\)\(a\)](#) may not disclose commercial

294 information or purchase price:

295 (a) obtained in the course of performing any duty that the individual listed under

296 Subsection [59-1-403\(2\)\(a\)](#) performs under Chapter 2, Property Tax Act; or

297 (b) relating to an action or proceeding:

298 (i) with respect to a tax imposed on property in accordance with Chapter 2, Property

299 Tax Act; and

300 (ii) that is filed in accordance with:

301 (A) this chapter;

302 (B) Chapter 2, Property Tax Act; or

303 (C) this chapter and Chapter 2, Property Tax Act.

304 (3) (a) Notwithstanding Subsection (2) and subject to Subsection (3)(c), an individual

305 listed under Subsection 59-1-403(2)(a) may disclose the following information:

306 (i) the assessed value of property;

307 (ii) the tax rate imposed on property;

308 (iii) a legal description of property;

309 (iv) the physical description or characteristics of property, including a street address or

310 parcel number for the property;

311 (v) the square footage or acreage of property;

312 (vi) the square footage of improvements on property;

313 (vii) the name of a property taxpayer;

314 (viii) the mailing address of a property taxpayer;

315 (ix) the amount of a property tax:

316 (A) assessed on property;

317 (B) due on property;

318 (C) collected on property;

319 (D) abated on property; or

320 (E) deferred on property;

321 (x) the amount of the following relating to property taxes due on property:

322 (A) interest;

323 (B) costs; or

324 (C) other charges;

325 (xi) the tax status of property, including:

326 (A) an exemption;

327 (B) a property classification;

328 (C) a bankruptcy filing; or

329 (D) whether the property is the subject of an action or proceeding under this title;

- 330 (xii) information relating to a tax sale of property; or
- 331 (xiii) information relating to single-family residential property.
- 332 (b) Notwithstanding Subsection (2) and subject to Subsection (3)(c), an individual
- 333 listed under Subsection 59-1-403(2)(a) shall disclose, upon request, the information described
- 334 in Subsection 59-2-1007(9).
- 335 (c) (i) Subject to Subsection (3)(c)(ii), a person may receive the information described
- 336 in Subsection (3)(a) or (b) in written format.
- 337 (ii) The following may charge a reasonable fee to cover the actual cost of providing the
- 338 information described in Subsection (3)(a) or (b) in written format:
- 339 (A) the commission;
- 340 (B) a county;
- 341 (C) a city; or
- 342 (D) a town.
- 343 (4) (a) Notwithstanding Subsection (2) and except as provided in Subsection (4)(c), an
- 344 individual listed under Subsection 59-1-403(2)(a) shall disclose commercial information or
- 345 purchase price:
- 346 (i) in accordance with judicial order;
- 347 (ii) on behalf of the commission in any action or proceeding:
- 348 (A) under this title;
- 349 (B) under another law under which a property taxpayer is required to disclose
- 350 commercial information or purchase price; or
- 351 (C) to which the commission is a party;
- 352 (iii) on behalf of any party to any action or proceeding under this title if the commercial
- 353 information or purchase price is directly involved in the action or proceeding; [~~or~~]
- 354 (iv) if the requirements of Subsection (4)(b) are met, that is:
- 355 (A) relevant to an action or proceeding:
- 356 (I) filed in accordance with this title; and
- 357 (II) involving property; or
- 358 (B) in preparation for an action or proceeding involving property[-]; or
- 359 (v) as required by Section 57-3-110.
- 360 (b) Commercial information shall be disclosed in accordance with Subsection

361 (4)(a)(iv):  
362 (i) if the commercial information is obtained from:  
363 (A) a real estate agent if the real estate agent is not a property taxpayer of the property  
364 that is the subject of the action or proceeding;  
365 (B) an appraiser if the appraiser:  
366 (I) is not a property taxpayer of the property that is the subject of the action or  
367 proceeding; and  
368 (II) did not receive the commercial information pursuant to Subsection (8);  
369 (C) a property manager if the property manager is not a property taxpayer of the  
370 property that is the subject of the action or proceeding; or  
371 (D) a property taxpayer other than a property taxpayer of the property that is the subject  
372 of the action or proceeding;  
373 (ii) regardless of whether the commercial information is disclosed in more than one  
374 action or proceeding; and  
375 (iii) (A) if a county board of equalization conducts the action or proceeding, the county  
376 board of equalization takes action to provide that any commercial information disclosed during  
377 the action or proceeding may not be disclosed by any person conducting or participating in the  
378 action or proceeding except as specifically allowed by this section;  
379 (B) if the commission conducts the action or proceeding, the commission enters a  
380 protective order or, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking  
381 Act, makes rules specifying that any commercial information disclosed during the action or  
382 proceeding may not be disclosed by any person conducting or participating in the action or  
383 proceeding except as specifically allowed by this section; or  
384 (C) if a court of competent jurisdiction conducts the action or proceeding, the court  
385 enters a protective order specifying that any commercial information disclosed during the  
386 action or proceeding may not be disclosed by any person conducting or participating in the  
387 action or proceeding except as specifically allowed by this section.  
388 (c) Notwithstanding Subsection (4)(a), a court may require the production of, and may  
389 admit in evidence, commercial information that is specifically pertinent to the action or  
390 proceeding.  
391 (5) Notwithstanding Subsection (2), this section does not prohibit:

392 (a) the following from receiving a copy of any commercial information or purchase  
393 price relating to the basis for assessing a tax that is charged to a property taxpayer:

- 394 (i) the property taxpayer;
- 395 (ii) a duly authorized representative of the property taxpayer;
- 396 (iii) a person that has in effect a contract with the property taxpayer to:
  - 397 (A) make filings on behalf of the property taxpayer;
  - 398 (B) process appeals on behalf of the property taxpayer; or
  - 399 (C) pay a tax under Chapter 2, Property Tax Act, on the property taxpayer's property;
- 400 (iv) a property taxpayer that purchases property from another property taxpayer; or
- 401 (v) a person that the property taxpayer designates in writing as being authorized to  
402 receive the commercial information;

403 (b) the publication of statistics as long as the statistics are classified to prevent the  
404 identification of a particular property taxpayer's commercial information or purchase price;

405 (c) the inspection by the attorney general or other legal representative of the state or a  
406 legal representative of a political subdivision of the state of the commercial information or  
407 purchase price of a property taxpayer:

- 408 (i) that brings action to set aside or review a tax or property valuation based on the  
409 commercial information or purchase price;
- 410 (ii) against which an action or proceeding is contemplated or has been instituted under  
411 this title; or
- 412 (iii) against which the state or a political subdivision of the state has an unsatisfied  
413 money judgment; or
- 414 (d) the commission from disclosing commercial information to the extent necessary to  
415 comply with the requirements of Subsection 59-12-205(5).

416 (6) Notwithstanding Subsection (2), in accordance with Title 63G, Chapter 3, Utah  
417 Administrative Rulemaking Act, the commission may by rule establish standards authorizing  
418 an individual listed under Subsection 59-1-403(2)(a) to disclose commercial information or  
419 purchase price:

- 420 (a) (i) in a published decision; or
- 421 (ii) in carrying out official duties; and
- 422 (b) if that individual listed under Subsection 59-1-403(2)(a) consults with the property

423 taxpayer that provided the commercial information or the property taxpayer that owns the  
424 property for which the purchase price is disclosed.

425 (7) Notwithstanding Subsection (2):

426 (a) an individual listed under Subsection 59-1-403(2)(a) may share commercial  
427 information with the following:

428 (i) another individual listed in Subsection 59-1-403(2)(a)(i) or (ii); or

429 (ii) a representative, agent, clerk, or other officer or employee of a county as required  
430 to fulfill an obligation created by Chapter 2, Property Tax Act;

431 (b) an individual listed under Subsection 59-1-403(2)(a) may perform the following to  
432 fulfill an obligation created by Chapter 2, Property Tax Act:

433 (i) publish notice;

434 (ii) provide notice; or

435 (iii) file a lien; or

436 (c) the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah  
437 Administrative Rulemaking Act, share commercial information gathered from returns and other  
438 written statements with the federal government, any other state, any of the political  
439 subdivisions of another state, or any political subdivision of this state, if these political  
440 subdivisions or the federal government grant substantially similar privileges to this state.

441 (8) Notwithstanding Subsection (2):

442 (a) subject to the limitations in this section, an individual described in Subsection  
443 59-1-403(2)(a) may share the following commercial information with an appraiser:

444 (i) the sales price of locally assessed property and the related financing terms;

445 (ii) capitalization rates and related rates and ratios related to the valuation of locally  
446 assessed property; and

447 (iii) income and expense information related to the valuation of locally assessed  
448 property; and

449 (b) except as provided in Subsection (4), an appraiser who receives commercial  
450 information:

451 (i) may disclose the commercial information:

452 (A) to an individual described in Subsection 59-1-403(2)(a);

453 (B) to an appraiser;

454 (C) in an appraisal if protected commercial information is removed to protect its  
455 confidential nature; or

456 (D) in performing a consultation service if protected commercial information is not  
457 disclosed; and

458 (ii) may not use the commercial information:

459 (A) for a purpose other than to prepare an appraisal or perform a consultation service;

460 or

461 (B) for a purpose intended to be, or which could reasonably be foreseen to be,  
462 anti-competitive to a property taxpayer.

463 (9) Notwithstanding Subsection (2), an individual described in Subsection  
464 59-1-403(2)(a) may share the purchase price with an institution of higher education listed in  
465 Subsection 53B-1-102(1)(a) for research purposes.

466 [~~9~~] (10) (a) The commission shall:

467 (i) prepare a written explanation of this section; and

468 (ii) make the written explanation described in Subsection [~~9~~](a)(i) (10)(a)(i) available  
469 to the public.

470 (b) An employer of a person described in Subsection 59-1-403(2)(a) shall:

471 (i) provide the written explanation described in Subsection [~~9~~](a)(i) (10)(a)(i) to each  
472 person described in Subsection 59-1-403(2)(a) who is reasonably likely to receive commercial  
473 information;

474 (ii) require each person who receives a written explanation in accordance with  
475 Subsection [~~9~~](b)(i) (10)(b)(i) to:

476 (A) read the written explanation; and

477 (B) sign the written explanation; and

478 (iii) retain each written explanation that is signed in accordance with Subsection  
479 [~~9~~](b)(ii) (10)(b)(ii) for a time period:

480 (A) beginning on the day on which a person signs the written explanation in  
481 accordance with Subsection [~~9~~](b)(ii) (10)(b)(ii); and

482 (B) ending six years after the day on which the employment of the person described in  
483 Subsection [~~9~~](b)(iii)(A) (10)(b)(iii)(A) by the employer terminates.

484 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the



485 commission shall by rule define "employer."

486 ~~[(10)]~~ (11) (a) An individual described in Subsection (1)(a) or 59-1-403(2)(a), or an  
 487 individual that violates a protective order or similar limitation entered pursuant to Subsection  
 488 (4)(b)(iii), is guilty of a class A misdemeanor if that person:

489 (i) intentionally discloses commercial information in violation of this section; and

490 (ii) knows that the disclosure described in Subsection ~~[(10)(a)(i)]~~ (11)(a)(i) is  
 491 prohibited by this section.

492 (b) If the individual described in Subsection ~~[(10)(a)]~~ (11)(a) is an officer or employee  
 493 of the state or a county and is convicted of violating this section, the individual shall be  
 494 dismissed from office and be disqualified from holding public office in this state for a period of  
 495 five years thereafter.

496 (c) If the individual described in Subsection ~~[(10)(a)]~~ (11)(a) is an appraiser, the  
 497 appraiser shall forfeit any certification or license received under Title 61, Chapter 2g, Real  
 498 Estate Appraiser Licensing and Certification Act, for a period of five years.

499 (d) If the individual described in Subsection ~~[(10)(a)]~~ (11)(a) is an individual  
 500 associated with an appraiser who assists the appraiser in preparing appraisals, the individual  
 501 shall be prohibited from becoming licensed or certified under Title 61, Chapter 2g, Real Estate  
 502 Appraiser Licensing and Certification Act, for a period of five years.

503 ~~[(11)]~~ (12) Notwithstanding Subsection ~~[(10)]~~ (11), for a disclosure of information to  
 504 the Office of the Legislative Auditor General in accordance with Title 36, Chapter 12,  
 505 Legislative Organization:

506 (a) an individual does not violate a protective order or similar limitation entered in  
 507 accordance with Subsection (4)(b)(iii); and

508 (b) an individual described in Subsection (1)(a) or 59-1-403(2)(a):

509 (i) is not guilty of a class A misdemeanor; and

510 (ii) is not subject to the penalties described in Subsections ~~[(10)(b)]~~ (11)(b) through

511 (d).

512 Section 5. Section 59-2-109 is repealed and reenacted to read:

513 **59-2-109. Burden of proof.**

514 (1) For an appeal to the commission involving the valuation or equalization of real  
 515 property assessed under Part 2, Assessment of Property, the party carrying the burden of proof

516 shall demonstrate:

517 (a) substantial error in the original assessed value; and

518 (b) a sound evidentiary basis to support the value the party requests.

519 (2) (a) For an appeal to the county board of equalization or the commission involving  
520 the valuation or equalization of real property assessed under Part 3, County Assessment, the  
521 party carrying the burden of proof shall demonstrate:

522 (i) except as provided in Subsection (2)(b), substantial error in:

523 (A) the original assessed value in an appeal to the county board of equalization; or

524 (B) the value set by the county board of equalization in an appeal to the commission;

525 and

526 (ii) a sound evidentiary basis to support the value the party requests.

527 (b) The party carrying the burden of proof does not have to show substantial error as  
528 required by Subsection (2)(a)(i) if the party is requesting:

529 (i) the original assessed value in an appeal to the county board of equalization; or

530 (ii) the value set by the county board of equalization in an appeal to the commission.

531 (3) For property assessed under Part 2, Assessment of Property, the commission has the  
532 burden of proof, if the commission is a party to the appeal that asserts that the fair market value  
533 of the assessed property is greater than the original assessed value for that calendar year.

534 (4) For property assessed under Part 3, County Assessment, the following shall carry  
535 the burden of proof before a county board of equalization or the commission:

536 (a) the county assessor or the county board of equalization that is a party to the appeal  
537 has the burden of proof to support the value the county assessor or the county board of  
538 equalization requests; or

539 (b) the taxpayer that is a party to the appeal has the burden of proof to support the  
540 value the taxpayer requests.

541 (5) A preponderance of the evidence suffices to sustain the burden for all parties.

542 Section 6. Section **59-2-306** is amended to read:

543 **59-2-306. Statements by taxpayers -- Power of assessors respecting statements --**  
544 **Reporting information to other counties, taxpayer.**

545 (1) (a) Except as provided in Subsection (1)(c), the county assessor may request a  
546 signed statement from any person setting forth all the real and personal property assessable by

547 the assessor that the person owns, possesses, manages, or has under the person's control at 12  
548 noon on January 1.

549 (b) A request under Subsection (1)(a) shall include a notice of the procedure under  
550 Section 59-2-1005 for appealing the value of the personal property.

551 (c) A telecommunications service provider shall file a signed statement setting forth  
552 the telecommunications service provider's[:]

553 [~~i~~] real property in accordance with this section; and]

554 [~~ii~~] personal property in accordance with Section 59-2-306.5.

555 (d) A telecommunications service provider shall claim an exemption for personal  
556 property in accordance with Section 59-2-1115.

557 (2) (a) Except as provided in Subsection (2)(b) or (c), a person shall file a signed  
558 statement described in Subsection (1) on or before May 15 of the year the county assessor  
559 requests the statement described in Subsection (1).

560 (b) For a county of the first class, a person shall file the signed statement described in  
561 Subsection (1) on or before the later of:

562 (i) 60 days after the day on which the county assessor requests the statement; or

563 (ii) May 15 of the year the county assessor requests the statement described in  
564 Subsection (1) if, by resolution, the county legislative body of that county adopts the deadline  
565 described in Subsection (2)(a).

566 (c) If a county assessor requests a signed statement described in Subsection (1) on or  
567 after March 16, the person shall file the signed statement within 60 days after the day on which  
568 the county assessor requests the signed statement.

569 (3) The signed statement shall include the following:

570 (a) all property belonging to, claimed by, or in the possession, control, or management  
571 of the person, any firm of which the person is a member, or any corporation of which the  
572 person is president, secretary, cashier, or managing agent;

573 (b) the county in which the property is located or in which the property is taxable; and,  
574 if taxable in the county in which the signed statement was made, also the city, town, school  
575 district, road district, or other taxing district in which the property is located or taxable;

576 (c) all lands in parcels or subdivisions not exceeding 640 acres each, the sections and  
577 fractional sections of all tracts of land containing more than 640 acres that have been

578 sectionized by the United States government, and the improvements on those lands; and

579 (d) for a person who owns taxable tangible personal property as defined in Section  
580 [59-2-1115](#), the person's NAICS code, as classified under the current North American Industry  
581 Classification System of the federal Executive Office of the President, Office of Management  
582 and Budget.

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

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

589 (b) If the signed statement discloses personal property of a telecommunications service  
590 provider, the county assessor shall notify the telecommunications service provider of the  
591 requirement to file a signed statement in accordance with Section [59-2-306.5](#).

592 Section 7. Section [59-2-306.5](#) is amended to read:

593 **[59-2-306.5. Valuation of personal property of telecommunications service](#)**  
594 **[provider -- Reporting information to counties -- Appeal.](#)**

595 (1) As used in this section, "Multicounty Appraisal Trust" means the same as that term  
596 is defined in Section [59-2-1601](#).

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

601 (3) The signed statement [~~shall~~]:

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

603 (i) each year; and

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

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

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

- 609 (ii) for the tax year that began on January 1; and  
610 ~~[(b)]~~ (c) shall be submitted:  
611 (i) annually on or before ~~[May 15]~~ March 31; and  
612 (ii) electronically in a form approved by the commission.
- 613 (4) (a) ~~[The]~~ Except where an estimate is made in accordance with Subsection  
614 59-2-307(3)(b)(i)(C), the Multicounty Appraisal Trust shall value each item of personal  
615 property of a telecommunications service provider according to the personal property valuation  
616 guides and schedules established by the commission.
- 617 (b) (i) Between March 31 and May 31 of each year:  
618 (A) the Multicounty Appraisal Trust may communicate with a telecommunications  
619 service provider to address any inconsistency or error in the filed signed statement; and  
620 (B) the telecommunications service provider may file an amended signed statement  
621 with the Multicounty Appraisal Trust regarding the items agreed to by the Multicounty  
622 Appraisal Trust and the telecommunications service provider.
- 623 (ii) The communication described in this Subsection (4)(b) is in addition to the audit  
624 authority provided by this chapter.
- 625 (c) On or before May 31 of each year, the Multicounty Appraisal Trust shall:  
626 (i) forward to each county information about the total value of personal property of  
627 each telecommunications service provider within the county, by tax area, including a listing of  
628 personal property that is exempt; and  
629 (ii) issue a tax notice to each telecommunications service provider listing the tax due to  
630 each county, by tax area.
- 631 (d) On or before June 30 of each year, a telecommunications service provider shall pay  
632 to the county the tax due on the tax notice.
- 633 ~~[(b)]~~ (e) A telecommunications service provider may appeal the valuation of personal  
634 property ~~[in accordance with Section 59-2-1005]~~ to the county on or before the later of:  
635 (i) July 30 of the year the Multicounty Appraisal Trust requests a statement described  
636 in Subsection (3)(a); or  
637 (ii) 60 days after mailing of a tax notice.
- 638 (5) The Multicounty Appraisal Trust shall forward to each county information about  
639 the total value of personal property of each telecommunications service provider within the

640 county.

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

644 Section 8. Section **59-2-1004** is amended to read:

645 **59-2-1004. Appeal to county board of equalization -- Real property -- Time**  
646 **period for appeal -- Public hearing requirements -- Decision of board -- Extensions**  
647 **approved by commission -- Appeal to commission.**

648 (1) As used in this section:

649 (a) "Final assessed value" means:

650 (i) for real property for which the taxpayer appealed the valuation or equalization to the  
651 county board of equalization in accordance with this section, the value given to the real  
652 property by the county board of equalization, including a value based on a stipulation of the  
653 parties;

654 (ii) for real property for which the taxpayer or a county assessor appealed the valuation  
655 or equalization to the commission in accordance with Section [59-2-1006](#), the value given to the  
656 real property by:

657 (A) the commission, if the commission has issued a decision in the appeal or the  
658 parties have entered a stipulation; or

659 (B) a county board of equalization, if the commission has not yet issued a decision in  
660 the appeal and the parties have not entered a stipulation; or

661 (iii) for real property for which the taxpayer or a county assessor sought judicial review  
662 of the valuation or equalization in accordance with Section [59-1-602](#) or Title 63G, Chapter 4,  
663 Part 4, Judicial Review, the value given the real property by the commission.

664 (b) "Inflation adjusted value" means the value of the real property that is the subject of  
665 the appeal as calculated by changing the final assessed value for the previous taxable year for  
666 the real property by the median property value change.

667 (c) "Median property value change" means the midpoint of the property value changes  
668 for all real property that is:

669 (i) of the same class of real property as the qualified real property; and

670 (ii) located within the same county and within the same market area as the qualified

671 real property.

672 (d) "Property value change" means the percentage change in the fair market value of  
673 real property on or after January 1 of the previous year and before January 1 of the current year.

674 (e) "Qualified real property" means real property:

675 (i) for which:

676 (A) the taxpayer or a county assessor appealed the valuation or equalization for the  
677 previous taxable year to the county board of equalization in accordance with this section or the  
678 commission in accordance with Section 59-2-1006;

679 (B) the appeal described in Subsection (1)(e)(i)(A), resulted in a final assessed value  
680 that was lower than the assessed value; and

681 (C) the assessed value for the current taxable year is higher than the inflation adjusted  
682 value; and

683 (ii) that, on or after January 1 of the previous taxable year and before January 1 of the  
684 current taxable year, has not had a qualifying change.

685 (f) "Qualifying change" means one of the following changes to real property that  
686 occurs on or after January 1 of the previous taxable year and before January 1 of the current  
687 taxable year:

688 (i) a physical improvement if, solely as a result of the physical improvement, the fair  
689 market value of the physical improvement equals or exceeds the greater of 10% of fair market  
690 value of the real property or \$20,000;

691 (ii) a zoning change, if the fair market value of the real property increases solely as a  
692 result of the zoning change; or

693 (iii) a change in the legal description of the real property, if the fair market value of the  
694 real property increases solely as a result of the change in the legal description of the real  
695 property.

696 (2) (a) A taxpayer dissatisfied with the valuation or the equalization of the taxpayer's  
697 real property may make an application to appeal by:

698 (i) filing the application with the county board of equalization within the time period  
699 described in Subsection (3); or

700 (ii) making an application by telephone or other electronic means within the time  
701 period described in Subsection (3) if the county legislative body passes a resolution under

702 Subsection (9) authorizing a taxpayer to make an application by telephone or other electronic  
703 means.

704 (b) (i) The county board of equalization shall make a rule describing the contents of the  
705 application.

706 (ii) In addition to any information the county board of equalization requires, the  
707 application shall include information about:

708 (A) the burden of proof in an appeal involving qualified real property; and

709 (B) the process for the taxpayer to learn the inflation adjusted value of the qualified  
710 real property.

711 (c) (i) (A) The county assessor shall notify the county board of equalization of a  
712 qualified real property's inflation adjusted value within 15 business days after the date on which  
713 the county assessor receives notice that a taxpayer filed an appeal with the county board of  
714 equalization.

715 (B) The county assessor shall notify the commission of a qualified real property's  
716 inflation adjusted value within 15 business days after the date on which the county assessor  
717 receives notice that a person dissatisfied with the decision of a county board of equalization  
718 files an appeal with the commission.

719 (ii) (A) A person may not appeal a county assessor's calculation of inflation adjusted  
720 value but may appeal the fair market value of a qualified real property.

721 (B) A person may appeal a determination of whether, on or after January 1 of the  
722 previous taxable year and before January 1 of the current taxable year, real property had a  
723 qualifying change.

724 (3) (a) Except as provided in Subsection (3)(b) and for purposes of Subsection (2), a  
725 taxpayer shall make an application to appeal the valuation or the equalization of the taxpayer's  
726 real property on or before the later of:

727 (i) September 15 of the current calendar year; or

728 (ii) the last day of a 45-day period beginning on the day on which the county auditor  
729 provides the notice under Section [59-2-919.1](#).

730 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
731 commission shall make rules providing for circumstances under which the county board of  
732 equalization is required to accept an application to appeal that is filed after the time period



733 prescribed in Subsection (3)(a).

734 (4) (a) [~~Except as provided in Subsection (4)(b), the~~] The taxpayer shall include in the  
735 application under Subsection (2)(a):

736 (i) the taxpayer's estimate of the fair market value of the property and any evidence that  
737 may indicate that the assessed valuation of the taxpayer's property is improperly equalized with  
738 the assessed valuation of comparable properties; and

739 (ii) a signed statement of the personal property located in a multi-tenant residential  
740 property, as that term is defined in Section 59-2-301.8 if the taxpayer:

741 (A) appeals the value of multi-tenant residential property assessed in accordance with  
742 Section 59-2-301.8; and

743 (B) intends to contest the value of the personal property located within the multi-tenant  
744 residential property.

745 (b) (i) For an appeal involving qualified real property[:]

746 [~~(A)~~], the county board of equalization shall presume that the fair market value of the  
747 qualified real property is equal to the inflation adjusted value[; ~~and~~].

748 [~~(B) except as provided in Subsection (4)(b)(ii), the taxpayer may provide the~~  
749 ~~information described in Subsection (4)(a).~~]

750 [~~(ii) If the taxpayer seeks to prove that the fair market value of the qualified real~~  
751 ~~property is below the inflation adjusted value, the taxpayer shall provide the information~~  
752 ~~described in Subsection (4)(a).~~]

753 (5) (a) In reviewing evidence submitted to a county board of equalization by or on  
754 behalf of an owner or a county assessor, the county board of equalization shall consider and  
755 weigh:

756 [~~(a)~~] (i) the accuracy, reliability, and comparability of the evidence presented by the  
757 owner or the county assessor;

758 [~~(b)~~] (ii) if submitted, the sales price of relevant property that was under contract for  
759 sale as of the lien date but sold after the lien date;

760 [~~(c)~~] (iii) if submitted, the sales offering price of property that was offered for sale as of  
761 the lien date but did not sell, including considering and weighing the amount of time for which,  
762 and manner in which, the property was offered for sale; and

763 [~~(d)~~] (iv) if submitted, other evidence that is relevant to determining the fair market

764 value of the property.

765 (b) If an owner of commercial property subject to a lease brings evidence of valuation  
766 using the income approach, the board of equalization shall give preference to valuation or  
767 equalization using the income approach, unless the board of equalization determines the  
768 income approach is not a valid indicator of fair market value.

769 (6) (a) Except as provided in Subsection (6)(c), at least five days before the day on  
770 which the county board of equalization holds a public hearing on an appeal:

771 (i) the county assessor shall provide the taxpayer any evidence the county assessor  
772 relies upon in support of the county assessor's valuation; and

773 (ii) the taxpayer shall provide the county assessor any evidence not previously provided  
774 to the county assessor that the taxpayer relies upon in support of the taxpayer's appeal.

775 (b) (i) The deadline described in Subsection (6)(a) does not apply to evidence that is  
776 commercial information as defined in Section 59-1-404, if:

777 (A) for the purpose of complying with Section 59-1-404, the county assessor requires  
778 that the taxpayer execute a nondisclosure agreement before the county assessor discloses the  
779 evidence; and

780 (B) the taxpayer fails to execute the nondisclosure agreement before the deadline  
781 described in Subsection (6)(a).

782 (ii) The county assessor shall disclose evidence described in Subsection (6)(b)(i) as  
783 soon as practicable after the county assessor receives the executed nondisclosure agreement.

784 (iii) The county assessor shall provide the taxpayer a copy of the nondisclosure  
785 agreement with reasonable time for the taxpayer to review and execute the agreement before  
786 the deadline described in Subsection (6)(a) expires.

787 (c) If at the public hearing, a party presents evidence not previously provided to the  
788 other party, the county board of equalization shall allow the other party to respond to the  
789 evidence in writing within 10 days after the day on which the public hearing occurs.

790 (d) (i) A county board of equalization may adopt rules governing the deadlines  
791 described in this Subsection (6), if the rules are no less stringent than the provisions of this  
792 Subsection (6).

793 (ii) A county board of equalization's rule that complies with Subsection (6)(d)(i)  
794 controls over the provisions of this subsection.

795 (7) (a) The county board of equalization shall meet and hold public hearings as  
796 described in Section 59-2-1001.

797 (b) (i) For purposes of this Subsection (7)(b), "significant adjustment" means a  
798 proposed adjustment to the valuation of real property that:

799 (A) is to be made by a county board of equalization; and

800 (B) would result in a valuation that differs from the original assessed value by at least  
801 20% and \$1,000,000.

802 (ii) When a county board of equalization is going to consider a significant adjustment,  
803 the county board of equalization shall:

804 (A) list the significant adjustment as a separate item on the agenda of the public  
805 hearing at which the county board of equalization is going to consider the significant  
806 adjustment; and

807 (B) for purposes of the agenda described in Subsection (7)(b)(ii)(A), provide a  
808 description of the property for which the county board of equalization is considering a  
809 significant adjustment.

810 (c) The county board of equalization shall make a decision on each appeal filed in  
811 accordance with this section within 60 days after the day on which the taxpayer makes an  
812 application.

813 (d) The commission may approve the extension of a time period provided for in  
814 Subsection (7)(c) for a county board of equalization to make a decision on an appeal.

815 (e) Unless the commission approves the extension of a time period under Subsection  
816 (7)(d), if a county board of equalization fails to make a decision on an appeal within the time  
817 period described in Subsection (7)(c), the county legislative body shall:

818 (i) list the appeal, by property owner and parcel number, on the agenda for the next  
819 meeting the county legislative body holds after the expiration of the time period described in  
820 Subsection (7)(c); and

821 (ii) hear the appeal at the meeting described in Subsection (7)(e)(i).

822 (f) The decision of the county board of equalization shall contain:

823 (i) a determination of the valuation of the property based on fair market value; and

824 (ii) a conclusion that the fair market value is properly equalized with the assessed value  
825 of comparable properties.

826 (g) If no evidence is presented before the county board of equalization, the county  
827 board of equalization shall presume that the equalization issue has been met.

828 (h) (i) If the fair market value of the property that is the subject of the appeal deviates  
829 plus or minus 5% from the assessed value of comparable properties, the county board of  
830 equalization shall adjust the valuation of the appealed property to reflect a value equalized with  
831 the assessed value of comparable properties.

832 (ii) Subject to Sections [59-2-301.1](#), [59-2-301.2](#), [59-2-301.3](#), and [59-2-301.4](#), equalized  
833 value established under Subsection (7)(h)(i) shall be the assessed value for property tax  
834 purposes until the county assessor is able to evaluate and equalize the assessed value of all  
835 comparable properties to bring all comparable properties into conformity with full fair market  
836 value.

837 (8) If any taxpayer is dissatisfied with the decision of the county board of equalization,  
838 the taxpayer may file an appeal with the commission as described in Section [59-2-1006](#).

839 (9) A county legislative body may pass a resolution authorizing taxpayers owing taxes  
840 on property assessed by that county to file property tax appeals applications under this section  
841 by telephone or other electronic means.

842 Section 9. Section **59-2-1005** is amended to read:

843 **59-2-1005. Procedures for appeal of personal property valuation -- Time for**  
844 **appeal -- Hearing -- Decision -- Appeal to commission.**

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

849 (i) the expiration of the time allowed under Section [59-2-306](#) for filing a signed  
850 statement, if the county assessor requests a signed statement under Section [59-2-306](#) ~~[or the~~  
851 ~~expiration of the time allowed under Section [59-2-306.5](#) if the taxpayer is a~~  
852 ~~telecommunications service provider]; or~~

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

854 (b) A county legislative body shall:

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

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

857 (c) If the taxpayer is dissatisfied with a county legislative body decision under  
858 Subsection (1)(b), the taxpayer may file an appeal with the commission in accordance with  
859 Section 59-2-1006.

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

864 Section 10. Section 59-2-1606 is amended to read:

865 **59-2-1606. Statewide property tax system funding for counties -- Disbursements**  
866 **to the Multicounty Appraisal Trust -- Use of funds.**

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

870 (a) the accurate valuation of property;

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

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

875 (d) the uniform filing of a signed statement a county assessor requests under Section  
876 59-2-306, including implementation of a statewide electronic filing system.

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

878 (a) determine which projects to fund; and

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

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

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

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

888 and

889 (ii) be approved by:

890 (A) the commission; and

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

892 Section 11. Section **59-2-1607** is enacted to read:

893 **59-2-1607. Multicounty Appraisal Trust electronic disclosure portal.**

894 (1) The Multicounty Appraisal Trust shall develop an electronic disclosure portal to  
895 report and collect information required by Section [57-3-110](#).

896 (2) The disclosure portal shall be capable of:

897 (a) electronically collecting the information required to be provided in the declaration  
898 described in Section [57-3-110](#);

899 (b) (i) providing the option to claim an exemption from providing the declaration  
900 information because the declaration information is provided through an agreement described in  
901 Section [17-17-1](#); and

902 (ii) accepting the information necessary for a county assessor to verify that an  
903 exemption is valid;

904 (c) accepting a digital signature from the data entrant certifying the information is true;

905 (d) producing a written submission certificate to the data entrant that contains:

906 (i) the parcel information; and

907 (ii) a confirmation that the data entrant successfully submitted the information required  
908 by the disclosure platform; and

909 (e) integrating the information collected into the statewide property tax system.

910 (3) The Multicounty Appraisal Trust shall notify the Revenue and Taxation Interim  
911 Committee no later than October 31, 2024, if the disclosure portal is not able to be operational  
912 by May 7, 2025.

913 Section 12. Section **59-4-101** is amended to read:

914 **59-4-101. Tax basis -- Exceptions -- Assessment and collection -- Designation of**  
915 **person to receive notice.**

916 (1) (a) Except as provided in Subsections (1)(b), (1)(c), and (3), a tax is imposed on the  
917 possession or other beneficial use enjoyed by any person of any real or personal property that is  
918 exempt for any reason from taxation, if that property is used in connection with a business

919 conducted for profit.

920 (b) Any interest remaining in the state in state lands after subtracting amounts paid or  
921 due in part payment of the purchase price as provided in Subsection 59-2-1103(2)(b)(i) under a  
922 contract of sale is subject to taxation under this chapter regardless of whether the property is  
923 used in connection with a business conducted for profit.

924 (c) The tax imposed under Subsection (1)(a) does not apply to property exempt from  
925 taxation under Section 59-2-1114.

926 (2) (a) The tax imposed under this chapter is the same amount that the ad valorem  
927 property tax would be if the possessor or user were the owner of the property.

928 (b) The amount of any payments that are made in lieu of taxes is credited against the  
929 tax imposed on the beneficial use of property owned by the federal government.

930 (3) A tax is not imposed under this chapter on the following:

931 (a) the use of property that is a concession in, or relative to, the use of a public airport,  
932 park, fairground, or similar property that is available as a matter of right to the use of the  
933 general public;

934 (b) the use or possession of property by a religious, educational, or charitable  
935 organization;

936 (c) the use or possession of property if the revenue generated by the possessor or user  
937 of the property through its possession or use of the property inures only to the benefit of a  
938 religious, educational, or charitable organization and not to the benefit of any other person;

939 (d) the possession or other beneficial use of public land occupied under the terms of an  
940 agricultural lease or permit issued by the United States or this state;

941 (e) the use or possession of any lease, permit, or easement unless the lease, permit, or  
942 easement entitles the lessee or permittee to exclusive possession of the premises to which the  
943 lease, permit, or easement relates;

944 (f) the use or possession of property by a public agency, as defined in Section  
945 11-13-103, to the extent that the ownership interest of the public agency in that property is  
946 subject to a fee in lieu of ad valorem property tax under Section 11-13-302; ~~or~~

947 (g) the possession or beneficial use of public property as a tollway by a private entity  
948 through a tollway development agreement as defined in Section 72-6-202[-]; ~~or~~

949 (h) the use or possession of property primarily for housing or other facility or a related



950 service or amenity that supports the mission and role of a state institution of higher education  
951 on land owned by the state institution of higher education.

952 (4) For purposes of Subsection (3)(e):

953 (a) every lessee, permittee, or other holder of a right to remove or extract the mineral  
954 covered by the holder's lease, right permit, or easement, except from brines of the Great Salt  
955 Lake, is considered to be in possession of the premises, regardless of whether another party has  
956 a similar right to remove or extract another mineral from the same property; and

957 (b) a lessee, permittee, or holder of an easement still has exclusive possession of the  
958 premises if the owner has the right to enter the premises, approve leasehold improvements, or  
959 inspect the premises.

960 (5) A tax imposed under this chapter is assessed to the possessors or users of the  
961 property on the same forms, and collected and, subject to Subsection 11-68-402(2), distributed  
962 at the same time and in the same manner, as taxes assessed owners, possessors, or other  
963 claimants of property that is subject to ad valorem property taxation. The tax is not a lien  
964 against the property, and no tax-exempt property may be attached, encumbered, sold, or  
965 otherwise affected for the collection of the tax.

966 (6) (a) (i) Except as provided in Subsection (6)(a)(ii), if a governmental entity is  
967 required under this chapter to send information or notice to a person, the governmental entity  
968 shall send the information or notice to:

969 (A) the person required under the applicable provision of this chapter; and

970 (B) each person designated in accordance with Subsection (6)(b) by the person  
971 described in Subsection (6)(a)(i)(A).

972 (ii) If a governmental entity is required under Section 59-2-919.1 or 59-2-1317 to send  
973 information or notice to a person, the governmental entity shall send the information or notice  
974 to:

975 (A) the person required under the applicable section; or

976 (B) one person designated in accordance with Subsection (6)(b) by the person  
977 described in Subsection (6)(a)(ii)(A).

978 (b) (i) A person to whom a governmental entity is required under this chapter to send  
979 information or notice may designate a person to receive the information or notice in accordance  
980 with Subsection (6)(a).



981 (ii) To make a designation described in Subsection (6)(b)(i), the person shall submit a  
982 written request to the governmental entity on a form prescribed by the commission.

983 (c) A person who makes a designation described in Subsection (6)(b) may revoke the  
984 designation by submitting a written request to the governmental entity on a form prescribed by  
985 the commission.

986 (7) Sections [59-2-301.1](#) through [59-2-301.7](#) apply for purposes of assessing a tax under  
987 this chapter.

988 Section 13. Section **61-2-202** is amended to read:

989 **61-2-202. Powers and duties of the director or division.**

990 (1) On or before October 1 of each year, in conjunction with the department, the  
991 director shall report to the governor and the Legislature concerning the division's work for the  
992 fiscal year immediately preceding the report.

993 (2) In conjunction with the executive director, the director shall prepare and submit to  
994 the governor and the Legislature a budget for the fiscal year that follows the convening of the  
995 Legislature.

996 (3) The division shall create, for use by closing agents:

997 (a) a written explanation of the information required to be disclosed under Section  
998 [57-3-110](#); and

999 (b) a declaration form that substantially complies with Subsection [57-3-110](#)(3) if the  
1000 Multicounty Appraisal Trust disclosure portal is not operational.

1001 Section 14. Section **63G-2-202** is amended to read:

1002 **63G-2-202. Access to private, controlled, and protected documents.**

1003 (1) Except as provided in Subsection (11)(a), a governmental entity:

1004 (a) shall, upon request, disclose a private record to:

1005 (i) the subject of the record;

1006 (ii) the parent or legal guardian of an unemancipated minor who is the subject of the  
1007 record;

1008 (iii) the legal guardian of a legally incapacitated individual who is the subject of the  
1009 record;

1010 (iv) any other individual who:

1011 (A) has a power of attorney from the subject of the record;

1012 (B) submits a notarized release from the subject of the record or the individual's legal  
1013 representative dated no more than 90 days before the date the request is made; or

1014 (C) if the record is a medical record described in Subsection 63G-2-302(1)(b), is a  
1015 health care provider, as defined in Section 26B-8-501, if releasing the record or information in  
1016 the record is consistent with normal professional practice and medical ethics; or

1017 (v) any person to whom the record must be provided pursuant to:

1018 (A) court order as provided in Subsection (7); or

1019 (B) a legislative subpoena as provided in Title 36, Chapter 14, Legislative Subpoena

1020 Powers; ~~and~~]

1021 (b) may disclose a private record described in Subsections 63G-2-302(1)(j) through  
1022 (m), without complying with Section 63G-2-206, to another governmental entity for a purpose  
1023 related to:

1024 (i) voter registration; or

1025 (ii) the administration of an election~~[-]; and~~

1026 (c) may disclose a private record described in Subsection 63G-2-302(1)(z)(ii) to:

1027 (i) the State Tax Commission or a county assessor; or

1028 (ii) a person that is not a governmental entity if:

1029 (A) the person is a party to an appeal or a representative designated by a party to an  
1030 appeal before a county board of equalization hearing officer, a county board of equalization,  
1031 the State Tax Commission, or a state court; and

1032 (B) the person executes an agreement before the governmental entity discloses the  
1033 record that prohibits the person from disclosing the private record described in Subsection  
1034 63G-2-302(1)(z)(iv) to any other person.

1035 (2) (a) Upon request, a governmental entity shall disclose a controlled record to:

1036 (i) a physician, physician assistant, psychologist, certified social worker, insurance  
1037 provider or producer, or a government public health agency upon submission of:

1038 (A) a release from the subject of the record that is dated no more than 90 days prior to  
1039 the date the request is made; and

1040 (B) a signed acknowledgment of the terms of disclosure of controlled information as  
1041 provided by Subsection (2)(b); and

1042 (ii) any person to whom the record must be disclosed pursuant to:

1043 (A) a court order as provided in Subsection (7); or

1044 (B) a legislative subpoena as provided in Title 36, Chapter 14, Legislative Subpoena  
1045 Powers.

1046 (b) A person who receives a record from a governmental entity in accordance with  
1047 Subsection (2)(a)(i) may not disclose controlled information from that record to any person,  
1048 including the subject of the record.

1049 (3) If there is more than one subject of a private or controlled record, the portion of the  
1050 record that pertains to another subject shall be segregated from the portion that the requester is  
1051 entitled to inspect.

1052 (4) Upon request, and except as provided in Subsection (11)(b), a governmental entity  
1053 shall disclose a protected record to:

1054 (a) the person that submitted the record;

1055 (b) any other individual who:

1056 (i) has a power of attorney from all persons, governmental entities, or political  
1057 subdivisions whose interests were sought to be protected by the protected classification; or

1058 (ii) submits a notarized release from all persons, governmental entities, or political  
1059 subdivisions whose interests were sought to be protected by the protected classification or from  
1060 their legal representatives dated no more than 90 days prior to the date the request is made;

1061 (c) any person to whom the record must be provided pursuant to:

1062 (i) a court order as provided in Subsection (7); or

1063 (ii) a legislative subpoena as provided in Title 36, Chapter 14, Legislative Subpoena  
1064 Powers; or

1065 (d) the owner of a mobile home park, subject to the conditions of Subsection  
1066 [41-1a-116\(5\)](#).

1067 (5) Except as provided in Subsection (1)(b), a governmental entity may disclose a  
1068 private, controlled, or protected record to another governmental entity, political subdivision,  
1069 state, the United States, or a foreign government only as provided by Section [63G-2-206](#).

1070 (6) Before releasing a private, controlled, or protected record, the governmental entity  
1071 shall obtain evidence of the requester's identity.

1072 (7) A governmental entity shall disclose a record pursuant to the terms of a court order  
1073 signed by a judge from a court of competent jurisdiction, provided that:

- 1074 (a) the record deals with a matter in controversy over which the court has jurisdiction;
- 1075 (b) the court has considered the merits of the request for access to the record;
- 1076 (c) the court has considered and, where appropriate, limited the requester's use and
- 1077 further disclosure of the record in order to protect:
- 1078 (i) privacy interests in the case of private or controlled records;
- 1079 (ii) business confidentiality interests in the case of records protected under Subsection
- 1080 63G-2-305(1), (2), (40)(a)(ii), or (40)(a)(vi); and
- 1081 (iii) privacy interests or the public interest in the case of other protected records;
- 1082 (d) to the extent the record is properly classified private, controlled, or protected, the
- 1083 interests favoring access, considering limitations thereon, are greater than or equal to the
- 1084 interests favoring restriction of access; and
- 1085 (e) where access is restricted by a rule, statute, or regulation referred to in Subsection
- 1086 63G-2-201(3)(b), the court has authority independent of this chapter to order disclosure.
- 1087 (8) (a) Except as provided in Subsection (8)(d), a governmental entity may disclose or
- 1088 authorize disclosure of private or controlled records for research purposes if the governmental
- 1089 entity:
- 1090 (i) determines that the research purpose cannot reasonably be accomplished without
- 1091 use or disclosure of the information to the researcher in individually identifiable form;
- 1092 (ii) determines that:
- 1093 (A) the proposed research is bona fide; and
- 1094 (B) the value of the research is greater than or equal to the infringement upon personal
- 1095 privacy;
- 1096 (iii) (A) requires the researcher to assure the integrity, confidentiality, and security of
- 1097 the records; and
- 1098 (B) requires the removal or destruction of the individual identifiers associated with the
- 1099 records as soon as the purpose of the research project has been accomplished;
- 1100 (iv) prohibits the researcher from:
- 1101 (A) disclosing the record in individually identifiable form, except as provided in
- 1102 Subsection (8)(b); or
- 1103 (B) using the record for purposes other than the research approved by the governmental
- 1104 entity; and

1105 (v) secures from the researcher a written statement of the researcher's understanding of  
1106 and agreement to the conditions of this Subsection (8) and the researcher's understanding that  
1107 violation of the terms of this Subsection (8) may subject the researcher to criminal prosecution  
1108 under Section 63G-2-801.

1109 (b) A researcher may disclose a record in individually identifiable form if the record is  
1110 disclosed for the purpose of auditing or evaluating the research program and no subsequent use  
1111 or disclosure of the record in individually identifiable form will be made by the auditor or  
1112 evaluator except as provided by this section.

1113 (c) A governmental entity may require indemnification as a condition of permitting  
1114 research under this Subsection (8).

1115 (d) A governmental entity may not disclose or authorize disclosure of a private record  
1116 for research purposes as described in this Subsection (8) if the private record is a record  
1117 described in Subsection 63G-2-302(1)(w).

1118 (9) (a) Under Subsections 63G-2-201(5)(b) and 63G-2-401(6), a governmental entity  
1119 may disclose to persons other than those specified in this section records that are:

1120 (i) private under Section 63G-2-302; or

1121 (ii) protected under Section 63G-2-305, subject to Section 63G-2-309 if a claim for  
1122 business confidentiality has been made under Section 63G-2-309.

1123 (b) Under Subsection 63G-2-403(11)(b), the State Records Committee may require the  
1124 disclosure to persons other than those specified in this section of records that are:

1125 (i) private under Section 63G-2-302;

1126 (ii) controlled under Section 63G-2-304; or

1127 (iii) protected under Section 63G-2-305, subject to Section 63G-2-309 if a claim for  
1128 business confidentiality has been made under Section 63G-2-309.

1129 (c) Under Subsection 63G-2-404(7), the court may require the disclosure of records  
1130 that are private under Section 63G-2-302, controlled under Section 63G-2-304, or protected  
1131 under Section 63G-2-305 to persons other than those specified in this section.

1132 (10) (a) A private record described in Subsection 63G-2-302(2)(f) may only be  
1133 disclosed as provided in Subsection (1)(a)(v).

1134 (b) A protected record described in Subsection 63G-2-305(43) may only be disclosed  
1135 as provided in Subsection (4)(c) or Section 26B-6-212.

1136 (11) (a) A private, protected, or controlled record described in Section 26B-1-506 shall  
1137 be disclosed as required under:

1138 (i) Subsections 26B-1-506(1)(b), (2), and (4)(c); and

1139 (ii) Subsections 26B-1-507(1) and (6).

1140 (b) A record disclosed under Subsection (11)(a) shall retain its character as private,  
1141 protected, or controlled.

1142 Section 15. Section 63G-2-206 is amended to read:

1143 **63G-2-206. Sharing records.**

1144 (1) A governmental entity may provide a record that is private, controlled, or protected  
1145 to another governmental entity, a government-managed corporation, a political subdivision, the  
1146 federal government, or another state if the requesting entity:

1147 (a) serves as a repository or archives for purposes of historical preservation,  
1148 administrative maintenance, or destruction;

1149 (b) enforces, litigates, or investigates civil, criminal, or administrative law, and the  
1150 record is necessary to a proceeding or investigation;

1151 (c) is authorized by state statute to conduct an audit and the record is needed for that  
1152 purpose;

1153 (d) is one that collects information for presentence, probationary, or parole purposes; or

1154 (e) (i) is:

1155 (A) the Legislature;

1156 (B) a legislative committee;

1157 (C) a member of the Legislature; or

1158 (D) a legislative staff member acting at the request of the Legislature, a legislative  
1159 committee, or a member of the Legislature; and

1160 (ii) requests the record in relation to the Legislature's duties including:

1161 (A) the preparation or review of a legislative proposal or legislation;

1162 (B) appropriations; or

1163 (C) an investigation or review conducted by the Legislature or a legislative committee.

1164 (2) (a) A governmental entity may provide a private, controlled, or protected record or  
1165 record series to another governmental entity, a political subdivision, a government-managed  
1166 corporation, the federal government, or another state if the requesting entity provides written

1167 assurance:

1168 (i) that the record or record series is necessary to the performance of the governmental  
1169 entity's duties and functions;

1170 (ii) that the record or record series will be used for a purpose similar to the purpose for  
1171 which the information in the record or record series was collected or obtained; and

1172 (iii) that the use of the record or record series produces a public benefit that is greater  
1173 than or equal to the individual privacy right that protects the record or record series.

1174 (b) A governmental entity may provide a private, controlled, or protected record or  
1175 record series to a contractor or a private provider according to the requirements of Subsection  
1176 ~~[(6)(b)]~~ (7)(b).

1177 (3) (a) A governmental entity shall provide a private, controlled, or protected record to  
1178 another governmental entity, a political subdivision, a government-managed corporation, the  
1179 federal government, or another state if the requesting entity:

1180 (i) is entitled by law to inspect the record;

1181 (ii) is required to inspect the record as a condition of participating in a state or federal  
1182 program or for receiving state or federal funds; or

1183 (iii) is an entity described in Subsection (1)(a), (b), (c), (d), or (e).

1184 (b) Subsection (3)(a)(iii) applies only if the record is a record described in Subsection  
1185 [63G-2-305](#)(4).

1186 (4) A governmental entity may provide a private record described in Subsection  
1187 [63-2-306](#)(1)(z)(ii) to an institution of higher education listed in Subsection [53B-1-102](#)(1)(a) for  
1188 research purposes.

1189 ~~[(4)]~~ (5) Before disclosing a record or record series under this section to another  
1190 governmental entity, another state, the United States, a foreign government, or to a contractor  
1191 or private provider, the originating governmental entity shall:

1192 (a) inform the recipient of the record's classification and the accompanying restrictions  
1193 on access; and

1194 (b) if the recipient is not a governmental entity to which this chapter applies, obtain the  
1195 recipient's written agreement which may be by mechanical or electronic transmission that it  
1196 will abide by those restrictions on access unless a statute, federal regulation, or interstate  
1197 agreement otherwise governs the sharing of the record or record series.

1198           ~~[(5)]~~ (6) A governmental entity may disclose a record to another state, the United  
1199 States, or a foreign government for the reasons listed in Subsections (1) and (2) without  
1200 complying with the procedures of Subsection (2) or ~~[(4)]~~ (5) if disclosure is authorized by  
1201 executive agreement, treaty, federal statute, compact, federal regulation, or state statute.

1202           ~~[(6)]~~ (7) (a) Subject to Subsections ~~[(6)(b)]~~ (7)(b) and (c), an entity receiving a record  
1203 under this section is subject to the same restrictions on disclosure of the record as the  
1204 originating entity.

1205           (b) A contractor or a private provider may receive information under this section only  
1206 if:

1207           (i) the contractor or private provider's use of the record or record series produces a  
1208 public benefit that is greater than or equal to the individual privacy right that protects the record  
1209 or record series;

1210           (ii) the record or record series it requests:

1211           (A) is necessary for the performance of a contract with a governmental entity;

1212           (B) will only be used for the performance of the contract with the governmental entity;

1213           (C) will not be disclosed to any other person; and

1214           (D) will not be used for advertising or solicitation purposes; and

1215           (iii) the contractor or private provider gives written assurance to the governmental  
1216 entity that is providing the record or record series that it will adhere to the restrictions of this  
1217 Subsection ~~[(6)(b)]~~ (7)(b).

1218           (c) The classification of a record already held by a governmental entity and the  
1219 applicable restrictions on disclosure of that record are not affected by the governmental entity's  
1220 receipt under this section of a record with a different classification that contains information  
1221 that is also included in the previously held record.

1222           ~~[(7)]~~ (8) Notwithstanding any other provision of this section, if a more specific court  
1223 rule or order, state statute, federal statute, or federal regulation prohibits or requires sharing  
1224 information, that rule, order, statute, or federal regulation controls.

1225           ~~[(8)]~~ (9) (a) The following records may not be shared under this section:

1226           (i) records held by the Division of Oil, Gas, and Mining that pertain to any person and  
1227 that are gathered under authority of Title 40, Chapter 6, Board and Division of Oil, Gas, and  
1228 Mining;



1229 (ii) except as provided in Subsection [~~(8)(b)~~] (9)(b), records of publicly funded  
1230 libraries as described in Subsection 63G-2-302(1)(c); and

1231 (iii) a record described in Section 63G-12-210.

1232 (b) A publicly funded library may share a record that is a private record under  
1233 Subsection 63G-2-302(1)(c) with a law enforcement agency, as defined in Section 53-1-102, if:

1234 (i) the record is a video surveillance recording of the library premises; and

1235 (ii) the law enforcement agency certifies in writing that:

1236 (A) the law enforcement agency believes that the record will provide important  
1237 information for a pending investigation into criminal or potentially criminal behavior; and

1238 (B) the law enforcement agency's receipt of the record will assist the agency to prevent  
1239 imminent harm to an individual or imminent and substantial damage to property.

1240 [~~(9)~~] (10) Records that may evidence or relate to a violation of law may be disclosed to  
1241 a government prosecutor, peace officer, or auditor.

1242 Section 16. Section **63G-2-302** is amended to read:

1243 **63G-2-302. Private records.**

1244 (1) The following records are private:

1245 (a) records concerning an individual's eligibility for unemployment insurance benefits,  
1246 social services, welfare benefits, or the determination of benefit levels;

1247 (b) records containing data on individuals describing medical history, diagnosis,  
1248 condition, treatment, evaluation, or similar medical data;

1249 (c) records of publicly funded libraries that when examined alone or with other records  
1250 identify a patron;

1251 (d) records received by or generated by or for:

1252 (i) the Independent Legislative Ethics Commission, except for:

1253 (A) the commission's summary data report that is required under legislative rule; and

1254 (B) any other document that is classified as public under legislative rule; or

1255 (ii) a Senate or House Ethics Committee in relation to the review of ethics complaints,  
1256 unless the record is classified as public under legislative rule;

1257 (e) records received by, or generated by or for, the Independent Executive Branch  
1258 Ethics Commission, except as otherwise expressly provided in Title 63A, Chapter 14, Review  
1259 of Executive Branch Ethics Complaints;

- 1260 (f) records received or generated for a Senate confirmation committee concerning  
1261 character, professional competence, or physical or mental health of an individual:
- 1262 (i) if, prior to the meeting, the chair of the committee determines release of the records:  
1263 (A) reasonably could be expected to interfere with the investigation undertaken by the  
1264 committee; or  
1265 (B) would create a danger of depriving a person of a right to a fair proceeding or  
1266 impartial hearing; and  
1267 (ii) after the meeting, if the meeting was closed to the public;
- 1268 (g) employment records concerning a current or former employee of, or applicant for  
1269 employment with, a governmental entity that would disclose that individual's home address,  
1270 home telephone number, social security number, insurance coverage, marital status, or payroll  
1271 deductions;
- 1272 (h) records or parts of records under Section [63G-2-303](#) that a current or former  
1273 employee identifies as private according to the requirements of that section;
- 1274 (i) that part of a record indicating a person's social security number or federal employer  
1275 identification number if provided under Section [31A-23a-104](#), [31A-25-202](#), [31A-26-202](#),  
1276 [58-1-301](#), [58-55-302](#), [61-1-4](#), or [61-2f-203](#);
- 1277 (j) that part of a voter registration record identifying a voter's:  
1278 (i) driver license or identification card number;  
1279 (ii) social security number, or last four digits of the social security number;  
1280 (iii) email address;  
1281 (iv) date of birth; or  
1282 (v) phone number;
- 1283 (k) a voter registration record that is classified as a private record by the lieutenant  
1284 governor or a county clerk under Subsection [20A-2-101.1\(5\)\(a\)](#), [20A-2-104\(4\)\(h\)](#), or  
1285 [20A-2-204\(4\)\(b\)](#);
- 1286 (l) a voter registration record that is withheld under Subsection [20A-2-104\(7\)](#);
- 1287 (m) a withholding request form described in Subsections [20A-2-104\(7\)](#) and (8) and any  
1288 verification submitted in support of the form;
- 1289 (n) a record that:  
1290 (i) contains information about an individual;

- 1291 (ii) is voluntarily provided by the individual; and
- 1292 (iii) goes into an electronic database that:
  - 1293 (A) is designated by and administered under the authority of the Chief Information
  - 1294 Officer; and
  - 1295 (B) acts as a repository of information about the individual that can be electronically
  - 1296 retrieved and used to facilitate the individual's online interaction with a state agency;
  - 1297 (o) information provided to the Commissioner of Insurance under:
    - 1298 (i) Subsection 31A-23a-115(3)(a);
    - 1299 (ii) Subsection 31A-23a-302(4); or
    - 1300 (iii) Subsection 31A-26-210(4);
    - 1301 (p) information obtained through a criminal background check under Title 11, Chapter
    - 1302 40, Criminal Background Checks by Political Subdivisions Operating Water Systems;
    - 1303 (q) information provided by an offender that is:
      - 1304 (i) required by the registration requirements of Title 77, Chapter 41, Sex and Kidnap
      - 1305 Offender Registry, or Title 77, Chapter 43, Child Abuse Offender Registry; and
      - 1306 (ii) not required to be made available to the public under Subsection 77-41-110(4) or
      - 1307 77-43-108(4);
      - 1308 (r) a statement and any supporting documentation filed with the attorney general in
      - 1309 accordance with Section 34-45-107, if the federal law or action supporting the filing involves
      - 1310 homeland security;
      - 1311 (s) electronic toll collection customer account information received or collected under
      - 1312 Section 72-6-118 and customer information described in Section 17B-2a-815 received or
      - 1313 collected by a public transit district, including contact and payment information and customer
      - 1314 travel data;
      - 1315 (t) an email address provided by a military or overseas voter under Section
      - 1316 20A-16-501;
      - 1317 (u) a completed military-overseas ballot that is electronically transmitted under Title
      - 1318 20A, Chapter 16, Uniform Military and Overseas Voters Act;
      - 1319 (v) records received by or generated by or for the Political Subdivisions Ethics Review
      - 1320 Commission established in Section 63A-15-201, except for:
        - 1321 (i) the commission's summary data report that is required in Section 63A-15-202; and

- 1322 (ii) any other document that is classified as public in accordance with Title 63A,  
1323 Chapter 15, Political Subdivisions Ethics Review Commission;
- 1324 (w) a record described in Section [53G-9-604](#) that verifies that a parent was notified of  
1325 an incident or threat;
- 1326 (x) a criminal background check or credit history report conducted in accordance with  
1327 Section [63A-3-201](#);
- 1328 (y) a record described in Subsection [53-5a-104\(7\)](#);
- 1329 (z) on a record maintained by a county or the State Tax Commission for the purpose of  
1330 administering property taxes[;];
- 1331 (i) an individual's:
- 1332 [(i)] (A) email address;
- 1333 [(ii)] (B) phone number; or
- 1334 [(iii)] (C) personal financial information related to a person's payment method; or
- 1335 (ii) purchase price as defined in Subsection [59-1-404\(1\)\(j\)](#);
- 1336 (aa) a record submitted by a taxpayer to establish the taxpayer's eligibility for an  
1337 exemption, deferral, abatement, or relief under:
- 1338 (i) Title 59, Chapter 2, Part 11, Exemptions;
- 1339 (ii) Title 59, Chapter 2, Part 12, Property Tax Relief;
- 1340 (iii) Title 59, Chapter 2, Part 18, Tax Deferral and Tax Abatement; or
- 1341 (iv) Title 59, Chapter 2, Part 19, Armed Forces Exemptions;
- 1342 (bb) a record provided by the State Tax Commission in response to a request under  
1343 Subsection [59-1-403\(4\)\(y\)\(iii\)](#);
- 1344 (cc) a record of the Child Welfare Legislative Oversight Panel regarding an individual  
1345 child welfare case, as described in Subsection [36-33-103\(3\)](#); [~~and~~]
- 1346 (dd) a record relating to drug or alcohol testing of a state employee under Section  
1347 [63A-17-1004](#)[;]; and
- 1348 (ee) a record maintained by an institution of higher education listed in Subsection  
1349 [53B-1-102\(1\)\(a\)](#) containing purchase price as defined in Subsection [59-1-404\(1\)\(j\)](#);
- 1350 (2) The following records are private if properly classified by a governmental entity:
- 1351 (a) records concerning a current or former employee of, or applicant for employment  
1352 with a governmental entity, including performance evaluations and personal status information

1353 such as race, religion, or disabilities, but not including records that are public under Subsection  
1354 63G-2-301(2)(b) or 63G-2-301(3)(o) or private under Subsection (1)(b);

1355 (b) records describing an individual's finances, except that the following are public:

1356 (i) records described in Subsection 63G-2-301(2);

1357 (ii) information provided to the governmental entity for the purpose of complying with  
1358 a financial assurance requirement; or

1359 (iii) records that must be disclosed in accordance with another statute;

1360 (c) records of independent state agencies if the disclosure of those records would  
1361 conflict with the fiduciary obligations of the agency;

1362 (d) other records containing data on individuals the disclosure of which constitutes a  
1363 clearly unwarranted invasion of personal privacy;

1364 (e) records provided by the United States or by a government entity outside the state  
1365 that are given with the requirement that the records be managed as private records, if the  
1366 providing entity states in writing that the record would not be subject to public disclosure if  
1367 retained by it;

1368 (f) any portion of a record in the custody of the Division of Aging and Adult Services,  
1369 created in Section 26B-6-102, that may disclose, or lead to the discovery of, the identity of a  
1370 person who made a report of alleged abuse, neglect, or exploitation of a vulnerable adult; and

1371 (g) audio and video recordings created by a body-worn camera, as defined in Section  
1372 77-7a-103, that record sound or images inside a home or residence except for recordings that:

1373 (i) depict the commission of an alleged crime;

1374 (ii) record any encounter between a law enforcement officer and a person that results in  
1375 death or bodily injury, or includes an instance when an officer fires a weapon;

1376 (iii) record any encounter that is the subject of a complaint or a legal proceeding  
1377 against a law enforcement officer or law enforcement agency;

1378 (iv) contain an officer involved critical incident as defined in Subsection  
1379 76-2-408(1)(f); or

1380 (v) have been requested for reclassification as a public record by a subject or  
1381 authorized agent of a subject featured in the recording.

1382 (3) (a) As used in this Subsection (3), "medical records" means medical reports,  
1383 records, statements, history, diagnosis, condition, treatment, and evaluation.

1384 (b) Medical records in the possession of the University of Utah Hospital, its clinics,  
1385 doctors, or affiliated entities are not private records or controlled records under Section  
1386 [63G-2-304](#) when the records are sought:

1387 (i) in connection with any legal or administrative proceeding in which the patient's  
1388 physical, mental, or emotional condition is an element of any claim or defense; or

1389 (ii) after a patient's death, in any legal or administrative proceeding in which any party  
1390 relies upon the condition as an element of the claim or defense.

1391 (c) Medical records are subject to production in a legal or administrative proceeding  
1392 according to state or federal statutes or rules of procedure and evidence as if the medical  
1393 records were in the possession of a nongovernmental medical care provider.

1394 Section 17. **Effective date.**

1395 (1) Except as provided in Subsection (2), this bill takes effect on May 1, 2024.

1396 (2) If the amendment to the Utah Constitution proposed by S.J.R. 2, Proposal to  
1397 Amend Utah Constitution - Prohibition on Real Estate Transfer Tax, 2024 General Session,  
1398 passes the Legislature and is approved by a majority of those voting on it at the next regular  
1399 general election, the actions affecting the following sections take effect on May 7, 2025:

1400 (a) Section [26B-1-403](#);

1401 (b) Section [57-3-110](#);

1402 (c) Section [57-3-111](#);

1403 (d) Section [59-1-404](#);

1404 (e) Section [61-2-202](#);

1405 (f) Section [63G-2-202](#);

1406 (g) Section [63G-2-206](#); and

1407 (h) Section [63G-2-302](#).

1408 Section 18. **Retrospective operation.**

1409 The following sections have retrospective operation to January 1, 2024:

1410 (1) Section [59-2-109](#);

1411 (2) Section [59-2-306](#);

1412 (3) Section [59-2-306.5](#);

1413 (4) Section [59-2-1004](#);

1414 (5) Section [59-2-1005](#);

1415 (6) Section 59-2-1606; and

1416 (7) Section 59-4-101.