

Senator Derrin R. Owens proposes the following substitute bill:

PROPERTY TAX APPEALS AMENDMENTS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Derrin R. Owens

House Sponsor: _____

LONG TITLE

General Description:

This bill modifies provisions related to property tax appeals.

Highlighted Provisions:

This bill:

- ▶ authorizes counties to use certain local tax funds to pay for property tax refunds owed as a result of an objection to the assessment of property assessed by the State Tax Commission without voter approval;
- ▶ modifies the time period for which new growth is calculated for centrally-assessed property;
- ▶ repeals certain requirements for counties to initiate an objection to the assessment of property assessed by the State Tax Commission;
- ▶ repeals provisions requiring the State Tax Commission to stay an appeal of the valuation or equalization of property pending judicial review;
- ▶ allows a taxing entity to impose a judgment levy for multiple tax years;
- ▶ extends the period of time in which the state or a taxing entity has to pay a taxpayer that receives a reduction in the amount of taxes owed following an appeal; and
- ▶ makes technical changes.

Money Appropriated in this Bill:



26 None

27 **Other Special Clauses:**

28 None

29 **Utah Code Sections Affected:**

30 AMENDS:

31 **17-36-54**, as last amended by Laws of Utah 2014, Chapter 176

32 **59-2-924**, as last amended by Laws of Utah 2023, Chapter 502

33 **59-2-1007**, as last amended by Laws of Utah 2021, Chapter 367

34 **59-2-1330**, as last amended by Laws of Utah 2015, Chapter 201

35 REPEALS:

36 **59-1-613**, as enacted by Laws of Utah 2021, Chapter 238



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

39 Section 1. Section **17-36-54** is amended to read:

40 **17-36-54. Tax stability and trust fund -- Use of principal -- Determination of**
41 **necessity -- Election -- Exception.**

42 (1) ~~[H]~~ Except as provided in Subsection (2), if the legislative body of a county that has
43 established a tax stability and trust fund under Section **17-36-51** determines that it is necessary
44 for purposes of that county to use any portion of the principal of the fund, the county legislative
45 body shall submit this proposition to the electorate of that county in a special election called
46 and held in the manner provided for in Title 11, Chapter 14, Local Government Bonding Act,
47 for the holding of bond elections.

48 ~~[(2)]~~ (a) If the proposition is approved at the special election by a majority of the
49 qualified electors of the county voting at the election, then that portion of the principal of the
50 fund covered by the proposition may be transferred to the county general fund for use for
51 purposes of that county.

52 (2) (a) The requirements of Subsection (1) do not apply to the use of any portion of the
53 principal of a tax stability and trust fund established under Section **17-36-51** for payment of
54 any refund of property taxes owed by the county as a result of an objection to the assessment of
55 property assessed by the State Tax Commission under Section **59-2-1007**.

56 (b) The legislative body of a county may, by ordinance or resolution, authorize the use

57 of any portion of the tax stability and trust fund for the purpose described in Subsection (2)(a).

58 Section 2. Section **59-2-924** is amended to read:

59 **59-2-924. Definitions -- Report of valuation of property to county auditor and**
60 **commission -- Transmittal by auditor to governing bodies -- Calculation of certified tax**
61 **rate -- Rulemaking authority -- Adoption of tentative budget -- Notice provided by the**
62 **commission.**

63 (1) As used in this section:

64 (a) (i) "Ad valorem property tax revenue" means revenue collected in accordance with
65 this chapter.

66 (ii) "Ad valorem property tax revenue" does not include:

67 (A) interest;

68 (B) penalties;

69 (C) collections from redemptions; or

70 (D) revenue received by a taxing entity from personal property that is semiconductor
71 manufacturing equipment assessed by a county assessor in accordance with Part 3, County
72 Assessment.

73 (b) "Adjusted tax increment" means the same as that term is defined in Section
74 [17C-1-102](#).

75 (c) (i) "Aggregate taxable value of all property taxed" means:

76 (A) the aggregate taxable value of all real property a county assessor assesses in
77 accordance with Part 3, County Assessment, for the current year;

78 (B) the aggregate taxable value of all real and personal property the commission
79 assesses in accordance with Part 2, Assessment of Property, for the current year; and

80 (C) the aggregate year end taxable value of all personal property a county assessor
81 assesses in accordance with Part 3, County Assessment, contained on the prior year's tax rolls
82 of the taxing entity.

83 (ii) "Aggregate taxable value of all property taxed" does not include the aggregate year
84 end taxable value of personal property that is:

85 (A) semiconductor manufacturing equipment assessed by a county assessor in
86 accordance with Part 3, County Assessment; and

87 (B) contained on the prior year's tax rolls of the taxing entity.

88 (d) "Base taxable value" means:

89 (i) for an authority created under Section 11-58-201, the same as that term is defined in
90 Section 11-58-102;

91 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,
92 the same as that term is defined in Section 11-59-207;

93 (iii) for an agency created under Section 17C-1-201.5, the same as that term is defined
94 in Section 17C-1-102;

95 (iv) for an authority created under Section 63H-1-201, the same as that term is defined
96 in Section 63H-1-102;

97 (v) for a host local government, the same as that term is defined in Section 63N-2-502;
98 or

99 (vi) for a housing and transit reinvestment zone created under Title 63N, Chapter 3,
100 Part 6, Housing and Transit Reinvestment Zone Act, a property's taxable value as shown upon
101 the assessment roll last equalized during the base year, as that term is defined in Section
102 63N-3-602.

103 (e) "Centrally assessed benchmark value" means an amount equal to the [highest]
104 average year end taxable value of real and personal property the commission assesses in
105 accordance with Part 2, Assessment of Property, for [~~a previous calendar year that begins on or~~
106 ~~after January 1, 2015~~] the previous three calendar years, adjusted for taxable value attributable
107 to:

108 (i) an annexation to a taxing entity;

109 (ii) an incorrect allocation of taxable value of real or personal property the commission
110 assesses in accordance with Part 2, Assessment of Property; or

111 (iii) a change in value as a result of a change in the method of apportioning the value
112 prescribed by the Legislature, a court, or the commission in an administrative rule or
113 administrative order.

114 (f) (i) "Centrally assessed new growth" means the greater of:

115 (A) zero; or

116 (B) the amount calculated by subtracting the centrally assessed benchmark value
117 [~~adjusted for prior year end incremental value~~] from the taxable value of real and personal
118 property the commission assesses in accordance with Part 2, Assessment of Property, for the

119 current year, adjusted for current year incremental value.

120 (ii) "Centrally assessed new growth" does not include a change in value as a result of a
121 change in the method of apportioning the value prescribed by the Legislature, a court, or the
122 commission in an administrative rule or administrative order.

123 (g) "Certified tax rate" means a tax rate that will provide the same ad valorem property
124 tax revenue for a taxing entity as was budgeted by that taxing entity for the prior year.

125 (h) "Community reinvestment agency" means the same as that term is defined in
126 Section 17C-1-102.

127 (i) "Eligible new growth" means the greater of:

128 (i) zero; or

129 (ii) the sum of:

130 (A) locally assessed new growth;

131 (B) centrally assessed new growth; and

132 (C) project area new growth or hotel property new growth.

133 (j) "Host local government" means the same as that term is defined in Section
134 63N-2-502.

135 (k) "Hotel property" means the same as that term is defined in Section 63N-2-502.

136 (l) "Hotel property new growth" means an amount equal to the incremental value that
137 is no longer provided to a host local government as incremental property tax revenue.

138 (m) "Incremental property tax revenue" means the same as that term is defined in
139 Section 63N-2-502.

140 (n) "Incremental value" means:

141 (i) for an authority created under Section 11-58-201, the amount calculated by
142 multiplying:

143 (A) the difference between the taxable value and the base taxable value of the property
144 that is located within a project area and on which property tax differential is collected; and

145 (B) the number that represents the percentage of the property tax differential that is
146 paid to the authority;

147 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,
148 an amount calculated by multiplying:

149 (A) the difference between the current assessed value of the property and the base

150 taxable value; and

151 (B) the number that represents the percentage of the property tax augmentation, as
152 defined in Section 11-59-207, that is paid to the Point of the Mountain State Land Authority;

153 (iii) for an agency created under Section 17C-1-201.5, the amount calculated by
154 multiplying:

155 (A) the difference between the taxable value and the base taxable value of the property
156 located within a project area and on which tax increment is collected; and

157 (B) the number that represents the adjusted tax increment from that project area that is
158 paid to the agency;

159 (iv) for an authority created under Section 63H-1-201, the amount calculated by
160 multiplying:

161 (A) the difference between the taxable value and the base taxable value of the property
162 located within a project area and on which property tax allocation is collected; and

163 (B) the number that represents the percentage of the property tax allocation from that
164 project area that is paid to the authority;

165 (v) for a housing and transit reinvestment zone created pursuant to Title 63N, Chapter
166 3, Part 6, Housing and Transit Reinvestment Zone Act, an amount calculated by multiplying:

167 (A) the difference between the taxable value and the base taxable value of the property
168 that is located within a housing and transit reinvestment zone and on which tax increment is
169 collected; and

170 (B) the number that represents the percentage of the tax increment that is paid to the
171 housing and transit reinvestment zone;

172 (vi) for a host local government, an amount calculated by multiplying:

173 (A) the difference between the taxable value and the base taxable value of the hotel
174 property on which incremental property tax revenue is collected; and

175 (B) the number that represents the percentage of the incremental property tax revenue
176 from that hotel property that is paid to the host local government; or

177 (vii) for the State Fair Park Authority created in Section 11-68-201, the taxable value
178 of:

179 (A) fair park land, as defined in Section 11-68-101, that is subject to a privilege tax
180 under Section 11-68-402; or

181 (B) personal property located on property that is subject to the privilege tax described
182 in Subsection (1)(n)(vii)(A).

183 (o) (i) "Locally assessed new growth" means the greater of:

184 (A) zero; or

185 (B) the amount calculated by subtracting the year end taxable value of real property the
186 county assessor assesses in accordance with Part 3, County Assessment, for the previous year,
187 adjusted for prior year end incremental value from the taxable value of real property the county
188 assessor assesses in accordance with Part 3, County Assessment, for the current year, adjusted
189 for current year incremental value.

190 (ii) "Locally assessed new growth" does not include a change in:

191 (A) value as a result of factoring in accordance with Section 59-2-704, reappraisal, or
192 another adjustment;

193 (B) assessed value based on whether a property is allowed a residential exemption for a
194 primary residence under Section 59-2-103;

195 (C) assessed value based on whether a property is assessed under Part 5, Farmland
196 Assessment Act; or

197 (D) assessed value based on whether a property is assessed under Part 17, Urban
198 Farming Assessment Act.

199 (p) "Project area" means:

200 (i) for an authority created under Section 11-58-201, the same as that term is defined in
201 Section 11-58-102;

202 (ii) for an agency created under Section 17C-1-201.5, the same as that term is defined
203 in Section 17C-1-102; or

204 (iii) for an authority created under Section 63H-1-201, the same as that term is defined
205 in Section 63H-1-102.

206 (q) "Project area new growth" means:

207 (i) for an authority created under Section 11-58-201, an amount equal to the
208 incremental value that is no longer provided to an authority as property tax differential;

209 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,
210 an amount equal to the incremental value that is no longer provided to the Point of the

211 Mountain State Land Authority as property tax augmentation, as defined in Section 11-59-207;

- 212 (iii) for an agency created under Section 17C-1-201.5, an amount equal to the
- 213 incremental value that is no longer provided to an agency as tax increment;
- 214 (iv) for an authority created under Section 63H-1-201, an amount equal to the
- 215 incremental value that is no longer provided to an authority as property tax allocation; or
- 216 (v) for a housing and transit reinvestment zone created under Title 63N, Chapter 3, Part
- 217 6, Housing and Transit Reinvestment Zone Act, an amount equal to the incremental value that
- 218 is no longer provided to a housing and transit reinvestment zone as tax increment.
- 219 (r) "Project area incremental revenue" means the same as that term is defined in
- 220 Section 17C-1-1001.
- 221 (s) "Property tax allocation" means the same as that term is defined in Section
- 222 63H-1-102.
- 223 (t) "Property tax differential" means the same as that term is defined in Section
- 224 11-58-102.
- 225 (u) "Qualifying exempt revenue" means revenue received:
- 226 (i) for the previous calendar year;
- 227 (ii) by a taxing entity;
- 228 (iii) from tangible personal property contained on the prior year's tax rolls that is
- 229 exempt from property tax under Subsection 59-2-1115(2)(b) for a calendar year beginning on
- 230 January 1, 2022; and
- 231 (iv) on the aggregate 2021 year end taxable value of the tangible personal property that
- 232 exceeds \$15,300.
- 233 (v) "Tax increment" means:
- 234 (i) for a project created under Section 17C-1-201.5, the same as that term is defined in
- 235 Section 17C-1-102; or
- 236 (ii) for a housing and transit reinvestment zone created under Title 63N, Chapter 3,
- 237 Part 6, Housing and Transit Reinvestment Zone Act, the same as that term is defined in Section
- 238 63N-3-602.
- 239 (2) Before June 1 of each year, the county assessor of each county shall deliver to the
- 240 county auditor and the commission the following statements:
- 241 (a) a statement containing the aggregate valuation of all taxable real property a county
- 242 assessor assesses in accordance with Part 3, County Assessment, for each taxing entity; and

243 (b) a statement containing the taxable value of all personal property a county assessor
244 assesses in accordance with Part 3, County Assessment, from the prior year end values.

245 (3) The county auditor shall, on or before June 8, transmit to the governing body of
246 each taxing entity:

247 (a) the statements described in Subsections (2)(a) and (b);

248 (b) an estimate of the revenue from personal property;

249 (c) the certified tax rate; and

250 (d) all forms necessary to submit a tax levy request.

251 (4) (a) Except as otherwise provided in this section, the certified tax rate shall be
252 calculated by dividing the ad valorem property tax revenue that a taxing entity budgeted for the
253 prior year minus the qualifying exempt revenue by the amount calculated under Subsection
254 (4)(b).

255 (b) For purposes of Subsection (4)(a), the legislative body of a taxing entity shall
256 calculate an amount as follows:

257 (i) calculate for the taxing entity the difference between:

258 (A) the aggregate taxable value of all property taxed; and

259 (B) any adjustments for current year incremental value;

260 (ii) after making the calculation required by Subsection (4)(b)(i), calculate an amount
261 determined by increasing or decreasing the amount calculated under Subsection (4)(b)(i) by the
262 average of the percentage net change in the value of taxable property for the equalization
263 period for the three calendar years immediately preceding the current calendar year;

264 (iii) after making the calculation required by Subsection (4)(b)(ii), calculate the product
265 of:

266 (A) the amount calculated under Subsection (4)(b)(ii); and

267 (B) the percentage of property taxes collected for the five calendar years immediately
268 preceding the current calendar year; and

269 (iv) after making the calculation required by Subsection (4)(b)(iii), calculate an amount
270 determined by:

271 (A) multiplying the percentage of property taxes collected for the five calendar years
272 immediately preceding the current calendar year by eligible new growth; and

273 (B) subtracting the amount calculated under Subsection (4)(b)(iv)(A) from the amount

274 calculated under Subsection (4)(b)(iii).

275 (5) A certified tax rate for a taxing entity described in this Subsection (5) shall be
276 calculated as follows:

277 (a) except as provided in Subsection (5)(b) or (c), for a new taxing entity, the certified
278 tax rate is zero;

279 (b) for a municipality incorporated on or after July 1, 1996, the certified tax rate is:

280 (i) in a county of the first, second, or third class, the levy imposed for municipal-type
281 services under Sections 17-34-1 and 17-36-9; and

282 (ii) in a county of the fourth, fifth, or sixth class, the levy imposed for general county
283 purposes and such other levies imposed solely for the municipal-type services identified in
284 Section 17-34-1 and Subsection 17-36-3(23);

285 (c) for a community reinvestment agency that received all or a portion of a taxing
286 entity's project area incremental revenue in the prior year under Title 17C, Chapter 1, Part 10,
287 Agency Taxing Authority, the certified tax rate is calculated as described in Subsection (4)
288 except that the commission shall treat the total revenue transferred to the community
289 reinvestment agency as ad valorem property tax revenue that the taxing entity budgeted for the
290 prior year; and

291 (d) for debt service voted on by the public, the certified tax rate is the actual levy
292 imposed by that section, except that a certified tax rate for the following levies shall be
293 calculated in accordance with Section 59-2-913 and this section:

294 (i) a school levy provided for under Section 53F-8-301, 53F-8-302, or 53F-8-303; and

295 (ii) a levy to pay for the costs of state legislative mandates or judicial or administrative
296 orders under Section 59-2-1602.

297 (6) (a) A judgment levy imposed under Section 59-2-1328 or 59-2-1330 may be
298 imposed at a rate that is sufficient to generate only the revenue required to satisfy one or more
299 eligible judgments.

300 (b) The ad valorem property tax revenue generated by a judgment levy described in
301 Subsection (6)(a) may not be considered in establishing a taxing entity's aggregate certified tax
302 rate.

303 (7) (a) For the purpose of calculating the certified tax rate, the county auditor shall use:

304 (i) the taxable value of real property:

305 (A) the county assessor assesses in accordance with Part 3, County Assessment; and

306 (B) contained on the assessment roll;

307 (ii) the year end taxable value of personal property:

308 (A) a county assessor assesses in accordance with Part 3, County Assessment; and

309 (B) contained on the prior year's assessment roll; and

310 (iii) the taxable value of real and personal property the commission assesses in

311 accordance with Part 2, Assessment of Property.

312 (b) For purposes of Subsection (7)(a), taxable value does not include eligible new

313 growth.

314 (8) (a) On or before June 30, a taxing entity shall annually adopt a tentative budget.

315 (b) If a taxing entity intends to exceed the certified tax rate, the taxing entity shall

316 notify the county auditor of:

317 (i) the taxing entity's intent to exceed the certified tax rate; and

318 (ii) the amount by which the taxing entity proposes to exceed the certified tax rate.

319 (c) The county auditor shall notify property owners of any intent to levy a tax rate that

320 exceeds the certified tax rate in accordance with Sections [59-2-919](#) and [59-2-919.1](#).

321 (9) (a) Subject to Subsection (9)(d), the commission shall provide notice, through

322 electronic means on or before July 31, to a taxing entity and the Revenue and Taxation Interim

323 Committee if:

324 (i) the amount calculated under Subsection (9)(b) is 10% or more of the year end

325 taxable value of the real and personal property the commission assesses in accordance with

326 Part 2, Assessment of Property, for the previous year, adjusted for prior year end incremental

327 value; and

328 (ii) the amount calculated under Subsection (9)(c) is 50% or more of the total year end

329 taxable value of the real and personal property of a taxpayer the commission assesses in

330 accordance with Part 2, Assessment of Property, for the previous year.

331 (b) For purposes of Subsection (9)(a)(i), the commission shall calculate an amount by

332 subtracting the taxable value of real and personal property the commission assesses in

333 accordance with Part 2, Assessment of Property, for the current year, adjusted for current year

334 incremental value, from the year end taxable value of the real and personal property the

335 commission assesses in accordance with Part 2, Assessment of Property, for the previous year,

336 adjusted for prior year end incremental value.

337 (c) For purposes of Subsection (9)(a)(ii), the commission shall calculate an amount by
338 subtracting the total taxable value of real and personal property of a taxpayer the commission
339 assesses in accordance with Part 2, Assessment of Property, for the current year, from the total
340 year end taxable value of the real and personal property of a taxpayer the commission assesses
341 in accordance with Part 2, Assessment of Property, for the previous year.

342 (d) The notification under Subsection (9)(a) shall include a list of taxpayers that meet
343 the requirement under Subsection (9)(a)(ii).

344 Section 3. Section **59-2-1007** is amended to read:

345 **59-2-1007. Objection to assessment by commission -- Application -- Contents of**
346 **application -- Amending an application -- Information provided by the commission --**
347 **Hearings -- Appeals.**

348 (1) (a) Subject to the other provisions of this section, if the owner of property assessed
349 by the commission objects to the assessment, the owner may apply to the commission for a
350 hearing on the objection on or before the later of:

351 (i) August 1; or

352 (ii) 90 days after the day on which the commission mails the notice of assessment in
353 accordance with Section [59-2-201](#).

354 (b) The commission shall allow an owner that meets the requirements of Subsection
355 (1)(a) to be a party at a hearing under this section.

356 (2) Subject to the other provisions of this section, a county that objects to the
357 assessment of property assessed by the commission may apply to the commission for a hearing
358 on the objection:

359 (a) for an assessment with respect to which the owner has applied to the commission
360 for a hearing on the objection under Subsection (1), if the county applies to the commission to
361 become a party to the hearing on the objection no later than 60 days after the day on which the
362 owner applied to the commission for the hearing on the objection; or

363 (b) for an assessment with respect to which the owner has not applied to the
364 commission for a hearing on the objection under Subsection (1), if the county^[:] applies to the
365 commission for a hearing on the objection no later than 60 days after the last day on which the
366 owner could have applied to the commission for a hearing on the objection under Subsection

367 (1).

368 ~~[(i) reasonably believes that the commission should have assessed the property for the~~
369 ~~current calendar year at a fair market value that is at least the lesser of an amount that is:]~~

370 ~~[(A) 50% greater than the value at which the commission is assessing the property for~~
371 ~~the current calendar year; or]~~

372 ~~[(B) 50% greater than the value at which the commission assessed the property for the~~
373 ~~prior calendar year; and]~~

374 ~~[(ii) applies to the commission for a hearing on the objection no later than 60 days after~~
375 ~~the last day on which the owner could have applied to the commission for a hearing on the~~
376 ~~objection under Subsection (1):]~~

377 (3) Before a county may apply to the commission for a hearing under this section on an
378 objection to an assessment, a majority of the members of the county legislative body shall
379 approve filing an application under this section.

380 (4) (a) The commission shall allow a county that meets the requirements of
381 Subsections (2) and (3) to be a party at a hearing under this section.

382 (b) The commission shall allow an owner to be a party at a hearing under this section
383 on an objection to an assessment a county files in accordance with Subsection (2)(b).

384 (5) An owner or a county shall include in an application under this section:

385 (a) a written statement~~[:]~~ setting forth the known facts and legal basis supporting a
386 different fair market value than the value assessed by the commission; and

387 ~~[(i) setting forth the known facts and legal basis supporting a different fair market~~
388 ~~value than the value assessed by the commission; and]~~

389 ~~[(ii) for an assessment described in Subsection (2)(b), establishing the county's~~
390 ~~reasonable belief that the commission should have assessed the property for the current~~
391 ~~calendar year at a fair market value that is at least the lesser of an amount that is:]~~

392 ~~[(A) 50% greater than the value at which the commission is assessing the property for~~
393 ~~the current calendar year; or]~~

394 ~~[(B) 50% greater than the value at which the commission assessed the property for the~~
395 ~~prior calendar year; and]~~

396 (b) the owner's or county's estimate of the fair market value of the property.

397 (6) (a) ~~[Except as provided in Subsection (6)(b), an]~~ An owner or a county assessor

398 may amend an estimate on an application under this section of the fair market value of the
399 property prior to the hearing as provided by rule.

400 ~~[(b) A county may not amend the fair market value of property under this Subsection~~
401 ~~((6) to equal an amount that is less than the lesser of:]~~

402 ~~[(i) the value at which the commission is assessing the property for the current calendar~~
403 ~~year plus 50%; or]~~

404 ~~[(ii) the value at which the commission assessed the property for the prior calendar~~
405 ~~year plus 50%.]~~

406 ~~[(c)]~~ (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking
407 Act, the commission may make rules governing the procedures for amending an estimate of
408 fair market value under this Subsection (6).

409 (7) In applying to the commission for a hearing on an objection under this section:

410 (a) a county may estimate the fair market value of the property using a valuation
411 methodology the county considers to be appropriate, regardless of:

412 (i) the valuation methodology used previously in valuing the property; or

413 (ii) the valuation methodology an owner asserts; and

414 (b) an owner may estimate the fair market value of the property using a valuation
415 methodology the owner considers to be appropriate, regardless of:

416 (i) the valuation methodology used previously in valuing the property; or

417 (ii) the valuation methodology a county asserts.

418 (8) (a) An owner who applies to the commission for a hearing in accordance with
419 Subsection (1) shall, for the property for which the owner objects to the commission's
420 assessment, file a copy of the application with the county auditor of each county in which the
421 property is located.

422 (b) A county auditor who receives a copy of an application in accordance with
423 Subsection (8)(a) shall provide a copy of the application to the county:

424 (i) assessor;

425 (ii) attorney;

426 (iii) legislative body; and

427 (iv) treasurer.

428 (9) (a) Upon request, the commission shall provide to a nonprofit organization that

429 represents counties in the state the following information regarding an appeal filed under this
430 section:

- 431 (i) the name of the property owner filing the appeal;
- 432 (ii) each year at issue in the appeal;
- 433 (iii) the value assessed by the commission for the property that is the subject of the
434 appeal; and

435 (iv) the owner's estimate of value for the property that is the subject of the appeal as
436 submitted under Subsection (5)(b).

437 (b) (i) Except as provided in Subsection (9)(b)(ii), a nonprofit organization may not
438 disclose the information described in Subsection (9)(a)(iv).

439 (ii) A nonprofit organization may disclose information described in Subsection
440 (9)(a)(iv) to an individual listed under Subsection 59-1-403(2)(a).

441 (10) (a) On or before November 15, the commission shall conduct a scheduling
442 conference with all parties to a hearing under this section.

443 (b) At the scheduling conference under Subsection (10)(a), the commission shall
444 establish dates for:

- 445 (i) the completion of discovery;
- 446 (ii) the filing of prehearing motions; and
- 447 (iii) conducting a hearing on the objection to the assessment.

448 (11) (a) The commission shall issue a written decision no later than 120 days after the
449 later of the day on which:

- 450 (i) the commission completes the hearing under this section; or
- 451 (ii) the parties submit all posthearing briefs.

452 (b) If the commission does not issue a written decision on an objection to an
453 assessment under this section within a two-year period after the date an application under this
454 section is filed, the objection is considered to be denied, unless the parties stipulate to a
455 different time period for resolving the objection.

456 (c) A party may appeal to the district court in accordance with Section 59-1-601 within
457 30 days after the day on which an objection is considered to be denied.

458 (12) At the hearing on an objection under this section, the commission may increase,
459 lower, or sustain the assessment if:

460 (a) the commission finds an error in the assessment; or
461 (b) the commission determines that increasing, lowering, or sustaining the assessment
462 is necessary to equalize the assessment with other similarly assessed property.

463 (13) (a) The commission shall send notice of a commission action under Subsection
464 (12) to a county auditor if:

465 (i) the commission proposes to adjust an assessment the commission made in
466 accordance with Section 59-2-201;

467 (ii) the county's tax revenues may be affected by the commission's decision; and

468 (iii) the county is not a party to the hearing under this section.

469 (b) The written notice described in Subsection (13)(a):

470 (i) may be sent by:

471 (A) any form of electronic communication;

472 (B) first class mail; or

473 (C) private carrier; and

474 (ii) shall request the county to show good cause why the commission should not adjust
475 the assessment by requesting the county to provide to the commission a written statement
476 setting forth the known facts and legal basis for not adjusting the assessment within 30 days
477 after the day on which the commission sends the written notice.

478 (c) If a county provides a written statement described in Subsection (13)(b) to the
479 commission, the commission shall:

480 (i) hold a hearing or take other appropriate action to consider the good cause the county
481 provides in the written statement; and

482 (ii) issue a written decision increasing, lowering, or sustaining the assessment.

483 (d) If a county does not provide a written statement described in Subsection (13)(b) to
484 the commission within 30 days after the day on which the commission sends the notice
485 described in Subsection (13)(a), the commission shall adjust the assessment and send a copy of
486 the commission's written decision to the county.

487 (14) Subsection (13) does not limit the rights of a county as provided in Subsections
488 (2) and (4)(a).

489 Section 4. Section 59-2-1330 is amended to read:

490 **59-2-1330. Payment of property taxes -- Payments to taxpayer by state or taxing**

491 **entity -- Refund of penalties paid by taxpayer -- Refund of interest paid by taxpayer --**
492 **Payment of interest to taxpayer -- Judgment levy -- Objections to assessments by the**
493 **commission -- Time periods for making payments to taxpayer.**

494 (1) Unless otherwise specifically provided by statute, property taxes shall be paid
495 directly to the county assessor or the county treasurer:

496 (a) on the date that the property taxes are due; and

497 (b) as provided in this chapter.

498 (2) A taxpayer shall receive payment as provided in this section if a reduction in the
499 amount of any tax levied against any property for which the taxpayer paid a tax or any portion
500 of a tax under this chapter for a calendar year is required by a final and unappealable judgment
501 or order described in Subsection (3) issued by:

502 (a) a county board of equalization;

503 (b) the commission; or

504 (c) a court of competent jurisdiction.

505 (3) (a) For purposes of Subsection (2), the state or any taxing entity that has received
506 property taxes or any portion of property taxes from a taxpayer described in Subsection (2)
507 shall pay the taxpayer if:

508 (i) the taxes the taxpayer paid in accordance with Subsection (2) are collected by an
509 authorized officer of the:

510 (A) county; or

511 (B) state; and

512 (ii) the taxpayer obtains a final and unappealable judgment or order:

513 (A) from:

514 (I) a county board of equalization;

515 (II) the commission; or

516 (III) a court of competent jurisdiction;

517 (B) against:

518 (I) the taxing entity or an authorized officer of the taxing entity; or

519 (II) the state or an authorized officer of the state; and

520 (C) ordering a reduction in the amount of any tax levied against any property for which
521 a taxpayer paid a tax or any portion of a tax under this chapter for the calendar year.

522 (b) The amount that the state or a taxing entity shall pay a taxpayer shall be determined
523 in accordance with Subsections (4) through (7).

524 (4) For purposes of Subsections (2) and (3), the amount the state shall pay to a taxpayer
525 is equal to the sum of:

526 (a) if the difference described in this Subsection (4)(a) is greater than \$0, the difference
527 between:

- 528 (i) the tax the taxpayer paid to the state in accordance with Subsection (2); and
- 529 (ii) the amount of the taxpayer's tax liability to the state after the reduction in the
530 amount of tax levied against the property in accordance with the final and unappealable
531 judgment or order described in Subsection (3);

532 (b) if the difference described in this Subsection (4)(b) is greater than \$0, the difference
533 between:

- 534 (i) any penalties the taxpayer paid to the state in accordance with Section 59-2-1331;
- 535 and

536 (ii) the amount of penalties the taxpayer is liable to pay to the state in accordance with
537 Section 59-2-1331 after the reduction in the amount of tax levied against the property in
538 accordance with the final and unappealable judgment or order described in Subsection (3);

539 (c) as provided in Subsection (6)(a), interest the taxpayer paid in accordance with
540 Section 59-2-1331 on the amounts described in Subsections (4)(a) and (4)(b); and

541 (d) as provided in Subsection (6)(b), interest on the sum of the amounts described in:

- 542 (i) Subsection (4)(a);
- 543 (ii) Subsection (4)(b); and
- 544 (iii) Subsection (4)(c).

545 (5) For purposes of Subsections (2) and (3), the amount a taxing entity shall pay to a
546 taxpayer is equal to the sum of:

547 (a) if the difference described in this Subsection (5)(a) is greater than \$0, the difference
548 between:

- 549 (i) the tax the taxpayer paid to the taxing entity in accordance with Subsection (2); and
- 550 (ii) the amount of the taxpayer's tax liability to the taxing entity after the reduction in
551 the amount of tax levied against the property in accordance with the final and unappealable
552 judgment or order described in Subsection (3);

553 (b) if the difference described in this Subsection (5)(b) is greater than \$0, the difference
554 between:

555 (i) any penalties the taxpayer paid to the taxing entity in accordance with Section
556 59-2-1331; and

557 (ii) the amount of penalties the taxpayer is liable to pay to the taxing entity in
558 accordance with Section 59-2-1331 after the reduction in the amount of tax levied against the
559 property in accordance with the final and unappealable judgment or order described in
560 Subsection (3);

561 (c) as provided in Subsection (6)(a), interest the taxpayer paid in accordance with
562 Section 59-2-1331 on the amounts described in Subsections (5)(a) and (5)(b); and

563 (d) as provided in Subsection (6)(b), interest on the sum of the amounts described in:

564 (i) Subsection (5)(a);

565 (ii) Subsection (5)(b); and

566 (iii) Subsection (5)(c).

567 (6) Except as provided in Subsection (7):

568 (a) interest shall be refunded to a taxpayer on the amount described in Subsection
569 (4)(c) or (5)(c) in an amount equal to the amount of interest the taxpayer paid in accordance
570 with Section 59-2-1331; and

571 (b) interest shall be paid to a taxpayer on the amount described in Subsection (4)(d) or
572 (5)(d):

573 (i) beginning on the later of:

574 (A) the day on which the taxpayer paid the tax in accordance with Subsection (2); or

575 (B) January 1 of the calendar year immediately following the calendar year for which
576 the tax was due;

577 (ii) ending on the day on which the state or a taxing entity pays to the taxpayer the
578 amount required by Subsection (4) or (5); and

579 (iii) at the interest rate earned by the state treasurer on public funds transferred to the
580 state treasurer in accordance with Section 51-7-5.

581 (7) Notwithstanding Subsection (6):

582 (a) the state may not pay or refund interest to a taxpayer under Subsection (6) on any
583 tax the taxpayer paid in accordance with Subsection (2) that exceeds the amount of tax levied

584 by the state for that calendar year as stated on the notice required by Section 59-2-1317; and

585 (b) a taxing entity may not pay or refund interest to a taxpayer under Subsection (6) on
586 any tax the taxpayer paid in accordance with Subsection (2) that exceeds the amount of tax
587 levied by the taxing entity for that calendar year as stated on the notice required by Section
588 59-2-1317.

589 (8) (a) Each taxing entity may levy a tax to pay its share of the final and unappealable
590 judgment or order described in Subsection (3) if:

591 (i) the final and unappealable judgment or order is issued no later than 15 days prior to
592 the date the certified tax rate is set under Section 59-2-924;

593 (ii) the ~~[amount of the judgment levy]~~ following information is included on the notice
594 under Section 59-2-919.1:

595 (A) the amount of the judgment levy; and

596 (B) the term of the judgment levy; and

597 (iii) the final and unappealable judgment or order is an eligible judgment, as defined in
598 Section 59-2-102.

599 (b) The levy under Subsection (8)(a) is in addition to, and exempt from, the maximum
600 levy established for the taxing entity.

601 (c) A taxing entity may impose a judgment levy under this Subsection (8) for more
602 than one tax year.

603 (9) (a) A taxpayer that objects to the assessment of property assessed by the
604 commission shall pay, on or before the property tax due date established under Subsection
605 59-2-1331(1) or Section 59-2-1332, the full amount of taxes stated on the notice required by
606 Section 59-2-1317 if:

607 (i) the taxpayer has applied to the commission for a hearing in accordance with Section
608 59-2-1007 on the objection to the assessment; and

609 (ii) the commission has not issued a written decision on the objection to the assessment
610 in accordance with Section 59-2-1007.

611 (b) A taxpayer that pays the full amount of taxes due under Subsection (9)(a) is not
612 required to pay penalties or interest on an assessment described in Subsection (9)(a) unless:

613 (i) a final and unappealable judgment or order establishing that the property described
614 in Subsection (9)(a) has a value greater than the value stated on the notice required by Section

615 59-2-1317 is issued by:

616 (A) the commission; or

617 (B) a court of competent jurisdiction; and

618 (ii) the taxpayer fails to pay the additional tax liability resulting from the final and
619 unappealable judgment or order described in Subsection (9)(b)(i) within a 45-day period after
620 the county bills the taxpayer for the additional tax liability.

621 (10) (a) Except as provided in Subsection (10)(b), a payment that is required by this
622 section shall be paid to a taxpayer:

623 (i) within [~~60 days~~] 12 months after the day on which the final and unappealable
624 judgment or order is issued in accordance with Subsection (3); or

625 (ii) if a judgment levy is imposed in accordance with Subsection (8):

626 (A) if the payment to the taxpayer required by this section is \$5,000 or more, no later
627 than December 31 of the year in which the judgment levy is imposed; and

628 (B) if the payment to the taxpayer required by this section is less than \$5,000, within
629 60 days after the date the final and unappealable judgment or order is issued in accordance with
630 Subsection (3).

631 (b) Notwithstanding Subsection (10)(a), a taxpayer may enter into an agreement:

632 (i) that establishes a time period other than a time period described in Subsection
633 (10)(a) for making a payment to the taxpayer that is required by this section; and

634 (ii) with:

635 (A) an authorized officer of a taxing entity for a tax imposed by a taxing entity; or

636 (B) an authorized officer of the state for a tax imposed by the state.

637 **Section 5. Repealer.**

638 This bill repeals:

639 Section **59-1-613, Judicial review -- Mandatory stay of certain commission cases.**

640 **Section 6. Effective date.**

641 This bill takes effect on May 1, 2024.