

**TITLE RECORDING NOTICE REQUIREMENTS**

**AMENDMENTS**

2024 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Wayne A. Harper**

House Sponsor: Jeffrey D. Stenquist

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**LONG TITLE**

**General Description:**

This bill modifies notice requirements related to real property.

**Highlighted Provisions:**

This bill:

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

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

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

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

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

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



28 **59-2-1317**, as last amended by Laws of Utah 2023, Chapters 16, 505

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

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

32 **17-21-6. General duties of recorder -- Records and indexes.**

33 (1) Each recorder shall:

34 (a) keep an entry record, in which the recorder shall, upon acceptance and recording of  
35 any instrument, enter the instrument in the order of its recording, the names of the parties to the  
36 instrument, its date, the hour, the day of the month and the year of recording, and a brief  
37 description, and endorse upon each instrument a number corresponding with the number of the  
38 entry;

39 (b) keep a grantors' index, in which the recorder shall index deeds and final judgments  
40 or decrees partitioning or affecting the title to or possession of real property, which shall show  
41 the entry number of the instrument, the name of each grantor in alphabetical order, the name of  
42 the grantee, the date of the instrument, the time of recording, the kind of instrument, the book  
43 and page, and a brief description;

44 (c) keep a grantees' index, in which the recorder shall index deeds and final judgments  
45 or decrees partitioning or affecting the title to or possession of real property, which shall show  
46 the entry number of the instrument, the name of each grantee in alphabetical order, the name of  
47 the grantor, the date of the instrument, the time of recording, the kind of instrument, the book  
48 and page, and a brief description;

49 (d) keep a mortgagors' index, in which the recorder shall enter all mortgages, deeds of  
50 trust, liens, and other instruments in the nature of an encumbrance upon real estate, which shall  
51 show the entry number of the instrument, the name of each mortgagor, debtor, or person  
52 charged with the encumbrance in alphabetical order, the name of the mortgagee, lien holder,  
53 creditor, or claimant, the date of the instrument, the time of recording, the instrument,  
54 consideration, the book and page, and a brief description;

55 (e) keep a mortgagees' index, in which the recorder shall enter all mortgages, deeds of  
56 trust, liens, and other instruments in the nature of an encumbrance upon real estate, which shall  
57 show the entry number of the instrument, the name of each mortgagee, lien holder, creditor, or  
58 claimant, in alphabetical order, the name of the mortgagor or person charged with the

59 encumbrance, the date of the instrument, the time of recording, the kind of instrument, the  
60 consideration, the book and page, and a brief description;

61 (f) subject to [~~Subsection (3)~~] Subsection (4), keep a tract index, which shall show by  
62 description every instrument recorded, the date and the kind of instrument, the time of  
63 recording, and the book and page and entry number;

64 (g) keep an index of recorded maps, plats, and subdivisions;

65 (h) keep an index of powers of attorney showing the date and time of recording, the  
66 book, the page, and the entry number;

67 (i) keep a miscellaneous index, in which the recorder shall enter all instruments of a  
68 miscellaneous character not otherwise provided for in this section, showing the date of  
69 recording, the book, the page, the entry number, the kind of instrument, from, to, and the  
70 parties;

71 (j) keep an index of judgments showing the judgment debtors, the judgment creditors,  
72 the amount of judgment, the date and time of recording, the satisfaction, and the book, the  
73 page, and the entry number;

74 (k) keep a general recording index in which the recorder shall index all executions and  
75 writs of attachment, and any other instruments not required by law to be spread upon the  
76 records, and in separate columns the recorder shall enter the names of the plaintiffs in the  
77 execution and the names of the defendants in the execution; [~~and~~]

78 (l) keep an index of water right numbers that are included on an instrument recorded on  
79 or after May 13, 2014, showing the date and time of recording, the book and the page or the  
80 entry number, and the kind of instrument[-]; and

81 (m) beginning January 1, 2025:

82 (i) maintain a system that allows a property owner to receive, upon the property  
83 owner's election, an electronic notice when the county recorder records a deed or mortgage, as  
84 defined in Section 70D-1-102, on the property owner's real property; and

85 (ii) if a property owner elects to receive electronic notice as described in Subsection  
86 (1)(m)(i), within 30 days after the day on which the county recorder records a deed or a  
87 mortgage as defined in Section 70D-1-102 on real property, provide an electronic notice of the  
88 recording to each property owner.

89 (2) Upon request, a county recorder may provide the notice described in Subsection

90 (1)(m)(ii) to a property owner by a means other than electronic.

91 (3) Subsection (1)(m) applies only to real property for which the county treasurer  
92 provides a tax notice described in Section 59-2-1317.

93 ~~[(2)]~~ (4) The recorder shall alphabetically arrange the indexes required by this section  
94 and keep a reverse index.

95 ~~[(3)]~~ (5) (a) The tract index required by Subsection (1)(f) shall be kept so that it shows  
96 a true chain of title to each tract or parcel, together with each encumbrance on the tract or  
97 parcel, according to the records of the office.

98 (b) A recorder shall abstract an instrument in the tract index unless:

99 (i) the instrument is required to contain a legal description under Section 17-21-20 or  
100 Section 57-3-105 and does not contain that legal description; or

101 (ii) the instrument contains errors, omissions, or defects to the extent that the tract or  
102 parcel to which the instrument relates cannot be determined.

103 (c) If a recorder abstracts an instrument in the tract index or another index required by  
104 this section, the recorder may:

105 (i) use a tax parcel number;

106 (ii) use a site address;

107 (iii) reference to other instruments of record recited on the instrument; or

108 (iv) reference another instrument that is recorded concurrently with the instrument.

109 (d) A recorder is not required to go beyond the face of an instrument to determine the  
110 tract or parcel to which an instrument may relate.

111 (e) A person may not bring an action against a recorder for injuries or damages  
112 suffered as a result of information contained in an instrument recorded in a tract index or other  
113 index that is required by this section despite errors, omissions, or defects in the instrument.

114 (f) The fact that a recorded instrument described in ~~[Subsection (3)(e)]~~ Subsection  
115 (4)(e) is included in the tract index does not cure a failure to give public notice caused by an  
116 error, omission, or defect.

117 (g) A document that is indexed in all or part of the indexes required by this section  
118 shall give constructive notice.

119 ~~[(4)]~~ (6) Nothing in this section prevents the recorder from using a single name index if  
120 that index includes all of the indexes required by this section.

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

122 **59-2-919. Notice and public hearing requirements for certain tax increases --**

123 **Exceptions.**

124 (1) As used in this section:

125 (a) "Additional ad valorem tax revenue" means ad valorem property tax revenue  
126 generated by the portion of the tax rate that exceeds the taxing entity's certified tax rate.

127 (b) "Ad valorem tax revenue" means ad valorem property tax revenue not including  
128 revenue from:

129 (i) eligible new growth as defined in Section [59-2-924](#); or

130 (ii) personal property that is:

131 (A) assessed by a county assessor in accordance with Part 3, County Assessment; and

132 (B) semiconductor manufacturing equipment.

133 (c) "Calendar year taxing entity" means a taxing entity that operates under a fiscal year  
134 that begins on January 1 and ends on December 31.

135 (d) "County executive calendar year taxing entity" means a calendar year taxing entity  
136 that operates under the county executive-council form of government described in Section  
137 [17-52a-203](#).

138 (e) "Current calendar year" means the calendar year immediately preceding the  
139 calendar year for which a calendar year taxing entity seeks to levy a tax rate that exceeds the  
140 calendar year taxing entity's certified tax rate.

141 (f) "Fiscal year taxing entity" means a taxing entity that operates under a fiscal year that  
142 begins on July 1 and ends on June 30.

143 (g) "Last year's property tax budgeted revenue" does not include revenue received by a  
144 taxing entity from a debt service levy voted on by the public.

145 (2) A taxing entity may not levy a tax rate that exceeds the taxing entity's certified tax  
146 rate unless the taxing entity meets:

147 (a) the requirements of this section that apply to the taxing entity; and

148 (b) all other requirements as may be required by law.

149 (3) (a) Subject to Subsection (3)(b) and except as provided in Subsection (5), a  
150 calendar year taxing entity may levy a tax rate that exceeds the calendar year taxing entity's  
151 certified tax rate if the calendar year taxing entity:

152 (i) 14 or more days before the date of the regular general election or municipal general  
153 election held in the current calendar year, states at a public meeting:

154 (A) that the calendar year taxing entity intends to levy a tax rate that exceeds the  
155 calendar year taxing entity's certified tax rate;

156 (B) the dollar amount of and purpose for additional ad valorem tax revenue that would  
157 be generated by the proposed increase in the certified tax rate; and

158 (C) the approximate percentage increase in ad valorem tax revenue for the taxing entity  
159 based on the proposed increase described in Subsection (3)(a)(i)(B);

160 (ii) provides notice for the public meeting described in Subsection (3)(a)(i) in  
161 accordance with Title 52, Chapter 4, Open and Public Meetings Act, including providing a  
162 separate item on the meeting agenda that notifies the public that the calendar year taxing entity  
163 intends to make the statement described in Subsection (3)(a)(i);

164 (iii) meets the advertisement requirements of Subsections (6) and (7) before the  
165 calendar year taxing entity conducts the public hearing required by Subsection (3)(a)(v);

166 (iv) provides notice by mail:

167 (A) seven or more days before the regular general election or municipal general  
168 election held in the current calendar year; and

169 (B) as provided in Subsection (3)(c); and

170 (v) conducts a public hearing that is held:

171 (A) in accordance with Subsections (8) and (9); and

172 (B) in conjunction with the public hearing required by Section [17-36-13](#) or [17B-1-610](#).

173 (b) (i) For a county executive calendar year taxing entity, the statement described in  
174 Subsection (3)(a)(i) shall be made by the:

175 (A) county council;

176 (B) county executive; or

177 (C) both the county council and county executive.

178 (ii) If the county council makes the statement described in Subsection (3)(a)(i) or the  
179 county council states a dollar amount of additional ad valorem tax revenue that is greater than  
180 the amount of additional ad valorem tax revenue previously stated by the county executive in  
181 accordance with Subsection (3)(a)(i), the county executive calendar year taxing entity shall:

182 (A) make the statement described in Subsection (3)(a)(i) 14 or more days before the

183 county executive calendar year taxing entity conducts the public hearing under Subsection  
184 (3)(a)(v); and

185 (B) provide the notice required by Subsection (3)(a)(iv) 14 or more days before the  
186 county executive calendar year taxing entity conducts the public hearing required by

187 Subsection (3)(a)(v).

188 (c) The notice described in Subsection (3)(a)(iv):

189 (i) shall be mailed to each owner of property:

190 (A) within the calendar year taxing entity; and

191 (B) listed on the assessment roll;

192 (ii) shall be printed on a separate form that:

193 (A) is developed by the commission;

194 (B) states at the top of the form, in bold upper-case type no smaller than 18 point

195 "NOTICE OF PROPOSED TAX INCREASE"; and

196 (C) may be mailed with the notice required by Section [59-2-1317](#);

197 (iii) shall contain for each property described in Subsection (3)(c)(i):

198 (A) the value of the property for the current calendar year;

199 (B) the tax on the property for the current calendar year; and

200 (C) subject to Subsection (3)(d), for the calendar year for which the calendar year  
201 taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax  
202 rate, the estimated tax on the property;

203 (iv) shall contain the following statement:

204 "[Insert name of taxing entity] is proposing a tax increase for [insert applicable calendar  
205 year]. This notice contains estimates of the tax on your property and the proposed tax increase  
206 on your property as a result of this tax increase. These estimates are calculated on the basis of  
207 [insert previous applicable calendar year] data. The actual tax on your property and proposed  
208 tax increase on your property may vary from this estimate.";

209 (v) shall state the date, time, and place of the public hearing described in Subsection  
210 (3)(a)(v); ~~and~~

211 (vi) may contain other property tax information approved by the commission[-]; and

212 (vii) if sent in calendar year 2024, 2025, or 2026, shall contain:

213 (A) notice that the taxpayer may request electronic notice as described in Subsection

214 [17-21-6\(1\)\(m\)](#); and

215 (B) instructions describing how to elect to receive a notice as described in Subsection  
216 [17-21-6\(1\)\(m\)](#).

217 (d) For purposes of Subsection (3)(c)(iii)(C), a calendar year taxing entity shall  
218 calculate the estimated tax on property on the basis of:

219 (i) data for the current calendar year; and

220 (ii) the amount of additional ad valorem tax revenue stated in accordance with this  
221 section.

222 (4) Except as provided in Subsection (5), a fiscal year taxing entity may levy a tax rate  
223 that exceeds the fiscal year taxing entity's certified tax rate if the fiscal year taxing entity:

224 (a) provides notice by meeting the advertisement requirements of Subsections (6) and  
225 (7) before the fiscal year taxing entity conducts the public meeting at which the fiscal year  
226 taxing entity's annual budget is adopted; and

227 (b) conducts a public hearing in accordance with Subsections (8) and (9) before the  
228 fiscal year taxing entity's annual budget is adopted.

229 (5) (a) A taxing entity is not required to meet the notice or public hearing requirements  
230 of Subsection (3) or (4) if the taxing entity is expressly exempted by law from complying with  
231 the requirements of this section.

232 (b) A taxing entity is not required to meet the notice requirements of Subsection (3) or  
233 (4) if:

234 (i) Section [53F-8-301](#) allows the taxing entity to levy a tax rate that exceeds that  
235 certified tax rate without having to comply with the notice provisions of this section; or

236 (ii) the taxing entity:

237 (A) budgeted less than \$20,000 in ad valorem tax revenue for the previous fiscal year;  
238 and

239 (B) sets a budget during the current fiscal year of less than \$20,000 of ad valorem tax  
240 revenue.

241 (6) (a) Subject to Subsections (6)(d) and (7)(b), the advertisement described in this  
242 section shall be published:

243 (i) subject to Section [45-1-101](#), in a newspaper or combination of newspapers of  
244 general circulation in the taxing entity;



245 (ii) electronically in accordance with Section 45-1-101; and  
246 (iii) for the taxing entity, as a class A notice under Section 63G-30-102, for at least 14  
247 days.

248 (b) The advertisement described in Subsection (6)(a)(i) shall:

- 249 (i) be no less than 1/4 page in size;
- 250 (ii) use type no smaller than 18 point; and
- 251 (iii) be surrounded by a 1/4-inch border.

252 (c) The advertisement described in Subsection (6)(a)(i) may not be placed in that  
253 portion of the newspaper where legal notices and classified advertisements appear.

254 (d) It is the intent of the Legislature that:

255 (i) whenever possible, the advertisement described in Subsection (6)(a)(i) appear in a  
256 newspaper that is published at least one day per week; and

257 (ii) the newspaper or combination of newspapers selected:

- 258 (A) be of general interest and readership in the taxing entity; and
- 259 (B) not be of limited subject matter.

260 (e) (i) The advertisement described in Subsection (6)(a)(i) shall:

261 (A) except as provided in Subsection (6)(f), be run once each week for the two weeks  
262 before a taxing entity conducts a public hearing described under Subsection (3)(a)(v) or (4)(b);  
263 and

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

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

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

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

275 (f) If a fiscal year taxing entity's public hearing information is published by the county

276 auditor in accordance with Section 59-2-919.2, the fiscal year taxing entity is not subject to the  
277 requirement to run the advertisement twice, as required by Subsection (6)(e)(i), but shall run  
278 the advertisement once during the week before the fiscal year taxing entity conducts a public  
279 hearing at which the taxing entity's annual budget is discussed.

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

282 "NOTICE OF PROPOSED TAX INCREASE  
283 (NAME OF TAXING ENTITY)

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

285 • The (name of the taxing entity) tax on a (insert the average value of a  
286 residence in the taxing entity rounded to the nearest thousand dollars)  
287 residence would increase from \$ \_\_\_\_\_ to \$ \_\_\_\_\_, which is  
288 \$ \_\_\_\_\_ per year.

289 • The (name of the taxing entity) tax on a (insert the value of a business  
290 having the same value as the average value of a residence in the taxing  
291 entity) business would increase from \$ \_\_\_\_\_ to \$ \_\_\_\_\_, which is  
292 \$ \_\_\_\_\_ per year.

293 • If the proposed budget is approved, (name of the taxing entity) would  
294 increase its property tax budgeted revenue by \_\_\_% above last year's  
295 property tax budgeted revenue excluding eligible new growth.

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

297 PUBLIC HEARING

298 Date/Time: (date) (time)

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

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

302 (7) The commission:

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

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

307 (i) the use of a weekly newspaper:  
308 (A) in a county having both daily and weekly newspapers if the weekly newspaper  
309 would provide equal or greater notice to the taxpayer; and  
310 (B) if the county petitions the commission for the use of the weekly newspaper; or  
311 (ii) the use by a taxing entity of a commission approved direct notice to each taxpayer  
312 if:

313 (A) the cost of the advertisement would cause undue hardship;  
314 (B) the direct notice is different and separate from that provided for in Section  
315 59-2-919.1; and  
316 (C) the taxing entity petitions the commission for the use of a commission approved  
317 direct notice.

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

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

324 (ii) A calendar year taxing entity shall, on or before October 1 of the current calendar  
325 year, notify the county legislative body in which the calendar year taxing entity is located of the  
326 date, time, and place of the first public hearing at which the calendar year taxing entity's annual  
327 budget will be discussed.

328 (b) (i) A public hearing described in Subsection (3)(a)(v) or (4)(b) shall be:

329 (A) open to the public; and

330 (B) held at a meeting of the taxing entity with no items on the agenda other than  
331 discussion and action on the taxing entity's intent to levy a tax rate that exceeds the taxing  
332 entity's certified tax rate, the taxing entity's budget, a special district's or special service  
333 district's fee implementation or increase, or a combination of these items.

334 (ii) The governing body of a taxing entity conducting a public hearing described in  
335 Subsection (3)(a)(v) or (4)(b) shall provide an interested party desiring to be heard an  
336 opportunity to present oral testimony:

337 (A) within reasonable time limits; and

338 (B) without unreasonable restriction on the number of individuals allowed to make  
339 public comment.

340 (c) (i) Except as provided in Subsection (8)(c)(ii), a taxing entity may not schedule a  
341 public hearing described in Subsection (3)(a)(v) or (4)(b) at the same time as the public hearing  
342 of another overlapping taxing entity in the same county.

343 (ii) The taxing entities in which the power to set tax levies is vested in the same  
344 governing board or authority may consolidate the public hearings described in Subsection  
345 (3)(a)(v) or (4)(b) into one public hearing.

346 (d) A county legislative body shall resolve any conflict in public hearing dates and  
347 times after consultation with each affected taxing entity.

348 (e) (i) A taxing entity shall hold a public hearing described in Subsection (3)(a)(v) or  
349 (4)(b) beginning at or after 6 p.m.

350 (ii) If a taxing entity holds a public meeting for the purpose of addressing general  
351 business of the taxing entity on the same date as a public hearing described in Subsection  
352 (3)(a)(v) or (4)(b), the public meeting addressing general business items shall conclude before  
353 the beginning of the public hearing described in Subsection (3)(a)(v) or (4)(b).

354 (f) (i) Except as provided in Subsection (8)(f)(ii), a taxing entity may not hold the  
355 public hearing described in Subsection (3)(a)(v) or (4)(b) on the same date as another public  
356 hearing of the taxing entity.

357 (ii) A taxing entity may hold the following hearings on the same date as a public  
358 hearing described in Subsection (3)(a)(v) or (4)(b):

359 (A) a budget hearing;

360 (B) if the taxing entity is a special district or a special service district, a fee hearing  
361 described in Section [17B-1-643](#);

362 (C) if the taxing entity is a town, an enterprise fund hearing described in Section  
363 [10-5-107.5](#); or

364 (D) if the taxing entity is a city, an enterprise fund hearing described in Section  
365 [10-6-135.5](#).

366 (9) (a) If a taxing entity does not make a final decision on budgeting additional ad  
367 valorem tax revenue at a public hearing described in Subsection (3)(a)(v) or (4)(b), the taxing  
368 entity shall:

369 (i) announce at that public hearing the scheduled time and place of the next public  
370 meeting at which the taxing entity will consider budgeting the additional ad valorem tax  
371 revenue; and

372 (ii) if the taxing entity is a fiscal year taxing entity, hold the public meeting described  
373 in Subsection (9)(a)(i) before September 1.

374 (b) A calendar year taxing entity may not adopt a final budget that budgets an amount  
375 of additional ad valorem tax revenue that exceeds the largest amount of additional ad valorem  
376 tax revenue stated at a public meeting under Subsection (3)(a)(i).

377 (c) A public hearing on levying a tax rate that exceeds a fiscal year taxing entity's  
378 certified tax rate may coincide with a public hearing on the fiscal year taxing entity's proposed  
379 annual budget.

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

381 **59-2-1317. Tax notice -- Contents of notice -- Procedures and requirements for**  
382 **providing notice.**

383 (1) As used in this section, "political subdivision lien" means the same as that term is  
384 defined in Section [11-60-102](#).

385 (2) Subject to the other provisions of this section, the county treasurer shall:

386 (a) collect the taxes and tax notice charges; and

387 (b) provide a notice to each taxpayer that contains the following:

388 (i) the kind and value of property assessed to the taxpayer;

389 (ii) the street address of the property, if available to the county;

390 (iii) that the property may be subject to a detailed review in the next year under Section  
391 [59-2-303.1](#);

392 (iv) the amount of taxes levied;

393 (v) a separate statement of the taxes levied only on a certain kind or class of property  
394 for a special purpose;

395 (vi) property tax information pertaining to taxpayer relief, options for payment of  
396 taxes, and collection procedures;

397 (vii) any tax notice charges applicable to the property, including:

398 (A) if applicable, a political subdivision lien for road damage that a railroad company  
399 causes, as described in Section [10-7-30](#);

400 (B) if applicable, a political subdivision lien for municipal water distribution, as  
401 described in Section 10-8-17, or a political subdivision lien for an increase in supply from a  
402 municipal water distribution, as described in Section 10-8-19;

403 (C) if applicable, a political subdivision lien for unpaid abatement fees as described in  
404 Section 10-11-4;

405 (D) if applicable, a political subdivision lien for the unpaid portion of an assessment  
406 assessed in accordance with Title 11, Chapter 42, Assessment Area Act, or Title 11, Chapter  
407 42a, Commercial Property Assessed Clean Energy Act, including unpaid costs, charges, and  
408 interest as of the date the local entity certifies the unpaid amount to the county treasurer;

409 (E) if applicable, for a special district in accordance with Section 17B-1-902, a political  
410 subdivision lien for an unpaid fee, administrative cost, or interest;

411 (F) if applicable, a political subdivision lien for an unpaid irrigation district use charge  
412 as described in Section 17B-2a-506;

413 (G) if applicable, a political subdivision lien for a contract assessment under a water  
414 contract, as described in Section 17B-2a-1007;

415 (H) if applicable, a property tax penalty that a public infrastructure district imposes, as  
416 described in Section 17D-4-304; and

417 (I) if applicable, an annual payment to the Military Installation Development Authority  
418 or an entity designated by the authority in accordance with Section 63H-1-501;

419 (viii) if a county's tax notice includes an assessment area charge, a statement that, due  
420 to potentially ongoing assessment area charges, costs, penalties, and interest, payment of a tax  
421 notice charge may not:

422 (A) pay off the full amount the property owner owes to the tax notice entity; or

423 (B) cause a release of the lien underlying the tax notice charge;

424 (ix) the date the taxes and tax notice charges are due;

425 (x) the street address at which the taxes and tax notice charges may be paid;

426 (xi) the date on which the taxes and tax notice charges are delinquent;

427 (xii) the penalty imposed on delinquent taxes and tax notice charges;

428 (xiii) a statement that explains the taxpayer's right to direct allocation of a partial  
429 payment in accordance with Subsection (9);

430 (xiv) other information specifically authorized to be included on the notice under this

431 chapter; ~~and~~

432 (xv) other property tax information approved by the commission[-]; and

433 (xvi) if sent in calendar year 2024, 2025, or 2026:

434 (A) notice that the taxpayer may request electronic notice as described in Subsection

435 17-21-6(1)(m); and

436 (B) instructions describing how to elect to receive a notice as described in Subsection

437 17-21-6(1)(m).

438 (3) (a) Unless expressly allowed under this section or another statutory provision, the  
439 treasurer may not add an amount to be collected to the property tax notice.

440 (b) If the county treasurer adds an amount to be collected to the property tax notice  
441 under this section or another statutory provision that expressly authorizes the item's inclusion  
442 on the property tax notice:

443 (i) the amount constitutes a tax notice charge; and

444 (ii) (A) the tax notice charge has the same priority as property tax; and

445 (B) a delinquency of the tax notice charge triggers a tax sale, in accordance with  
446 Section [59-2-1343](#).

447 (4) For any property for which property taxes or tax notice charges are delinquent, the  
448 notice described in Subsection (2) shall state, "Prior taxes or tax notice charges are delinquent  
449 on this parcel."

450 (5) Except as provided in Subsection (6), the county treasurer shall:

451 (a) mail the notice required by this section, postage prepaid; or

452 (b) leave the notice required by this section at the taxpayer's residence or usual place of  
453 business, if known.

454 (6) (a) Subject to the other provisions of this Subsection (6), a county treasurer may, at  
455 the county treasurer's discretion, provide the notice required by this section by electronic mail if  
456 a taxpayer makes an election, according to procedures determined by the county treasurer, to  
457 receive the notice by electronic mail.

458 (b) A taxpayer may revoke an election to receive the notice required by this section by  
459 electronic mail if the taxpayer provides written notice to the treasurer on or before October 1.

460 (c) A revocation of an election under this section does not relieve a taxpayer of the  
461 duty to pay a tax or tax notice charge due under this chapter on or before the due date for

462 paying the tax or tax notice charge.

463 (d) A county treasurer shall provide the notice required by this section using a method  
464 described in Subsection (5), until a taxpayer makes a new election in accordance with this  
465 Subsection (6), if:

466 (i) the taxpayer revokes an election in accordance with Subsection (6)(b) to receive the  
467 notice required by this section by electronic mail; or

468 (ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.

469 (e) A person is considered to be a taxpayer for purposes of this Subsection (6)  
470 regardless of whether the property that is the subject of the notice required by this section is  
471 exempt from taxation.

472 (7) (a) The county treasurer shall provide the notice required by this section to a  
473 taxpayer on or before November 1.

474 (b) The county treasurer shall keep on file in the county treasurer's office the  
475 information set forth in the notice.

476 (c) The county treasurer is not required to mail a tax receipt acknowledging payment.

477 (8) This section does not apply to property taxed under Section 59-2-1302 or  
478 59-2-1307.

479 (9) (a) A taxpayer who pays less than the full amount due on the taxpayer's property tax  
480 notice may, on a form provided by the county treasurer, direct how the county treasurer  
481 allocates the partial payment between:

482 (i) the total amount due for property tax;

483 (ii) the amount due for assessments, past due special district fees, and other tax notice  
484 charges; and

485 (iii) any other amounts due on the property tax notice.

486 (b) The county treasurer shall comply with a direction submitted to the county treasurer  
487 in accordance with Subsection (9)(a).

488 (c) The provisions of this Subsection (9) do not:

489 (i) affect the right or ability of a local entity to pursue any available remedy for  
490 non-payment of any item listed on a taxpayer's property tax notice; or

491 (ii) toll or otherwise change any time period related to a remedy described in  
492 Subsection (9)(c)(i).



493 Section 4. **Effective date.**

494 This bill takes effect on May 1, 2024.