



UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL
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February 7, 2024

Mr. President,

The Revenue and Taxation Committee recommends **S.B. 182**, PROPERTY TAX ASSESSMENT AMENDMENTS, by Senator W. A. Harper, be replaced and reports a favorable recommendation on **1st Sub. S.B. 182**, PROPERTY TAX ASSESSMENT AMENDMENTS with the following amendments:

1. *Page 7, Lines 182 through 183:*

182 (iii) on the number of properties with a qualifying increase and the reasons for the
183 qualifying increases.

(c) The requirement to report applies if the county has a property that is subject to review under this section in each of two consecutive years regardless of whether the property that is subject to review is the same property for each year.

2. *Page 11, Lines 309 through 316:*

309 (3) (a) Except as provided in Subsection (3)(b) and for purposes of Subsection (2), a
310 taxpayer shall make an application to appeal the valuation or the equalization of the
taxpayer's

311 real property on or before the later of:

312 (i) September 15 of the current calendar year; [or]

313 (ii) the last day of a 45-day period beginning on the day on which the county auditor
314 provides the notice under Section 59-2-919.1[-]; or

315 (iii) June 30, 2025, for a property that qualifies for a deferral under Section
59-2-1802.1 ~~{, June 30 of~~

Bill Number



SB0182S01

Action Class



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Action Code



SCRSUBAMD

316 the year following the calendar year for which the property tax assessment is made
317 }

3. *Page 16, Lines 466 through 475:*

466 (1) Unless otherwise specifically provided by statute, property taxes shall be paid
467 directly to ~~{the county assessor or}~~ the county treasurer:

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

469 (b) as provided in this chapter.

470 (2) (a) The ~~{county assessor or the}~~ county treasurer shall apply a payment
471 that is

472 insufficient to cover both a tax or tax notice charge that is deferred in accordance with
473 Part 18,

474 Tax Deferral and Tax Abatement, and a current year property tax or tax notice charge to
475 the

476 current tax year property tax or tax notice charge first.

477 (b) The ~~{county assessor or the}~~ county treasurer shall send notice to the
478 property owner:

479 (i) that the payment was insufficient;

4. *Page 27, Lines 822 through 823:*

822 (7) ~~{A}~~ On or before May 31, 2024, and May 31, 2025, a county
823 assessor shall notify the owner of record for each property with a

824 qualifying increase of:

Respectfully,

Daniel McCay
Chair

Voting: 6-0-2