

**1st Sub. S.B. 182**  
**PROPERTY TAX ASSESSMENT AMENDMENTS**

Senator **Wayne A. Harper** proposes the following amendments:

1. *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; [σr]  
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  
316 the year following the calendar year for which the property tax assessment is made} .

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

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