

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

Senator **Wayne A. Harper** proposes 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

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

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 that is
471 insufficient to cover both a tax or tax notice charge that is deferred in accordance with Part 18,
472 Tax Deferral and Tax Abatement, and a current year property tax or tax notice charge to the
473 current tax year property tax or tax notice charge first.

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

475 (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 assessor shall notify the

823 owner of record for each property with a
qualifying increase of: