

PROPERTY TAX RECORDS

2021 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Joel Ferry

Senate Sponsor: Kirk A. Cullimore

Cosponsor:

Travis M. Seegmiller

LONG TITLE

General Description:

This bill modifies provisions relating to the classification of certain property tax records.

Highlighted Provisions:

This bill:

- ▶ modifies a provision relating to the private classification of certain records relating to a taxpayer's eligibility for a property tax exemption, deferral, abatement, or relief;
- and
- ▶ makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

63G-2-302, as last amended by Laws of Utah 2020, Fifth Special Session, Chapter 4

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

Section 1. Section **63G-2-302** is amended to read:

29 **63G-2-302. Private records.**

30 (1) The following records are private:

31 (a) records concerning an individual's eligibility for unemployment insurance benefits,
32 social services, welfare benefits, or the determination of benefit levels;

33 (b) records containing data on individuals describing medical history, diagnosis,
34 condition, treatment, evaluation, or similar medical data;

35 (c) records of publicly funded libraries that when examined alone or with other records
36 identify a patron;

37 (d) records received by or generated by or for:

38 (i) the Independent Legislative Ethics Commission, except for:

39 (A) the commission's summary data report that is required under legislative rule; and

40 (B) any other document that is classified as public under legislative rule; or

41 (ii) a Senate or House Ethics Committee in relation to the review of ethics complaints,
42 unless the record is classified as public under legislative rule;

43 (e) records received by, or generated by or for, the Independent Executive Branch
44 Ethics Commission, except as otherwise expressly provided in Title 63A, Chapter 14, Review
45 of Executive Branch Ethics Complaints;

46 (f) records received or generated for a Senate confirmation committee concerning
47 character, professional competence, or physical or mental health of an individual:

48 (i) if, prior to the meeting, the chair of the committee determines release of the records:

49 (A) reasonably could be expected to interfere with the investigation undertaken by the
50 committee; or

51 (B) would create a danger of depriving a person of a right to a fair proceeding or
52 impartial hearing; and

53 (ii) after the meeting, if the meeting was closed to the public;

54 (g) employment records concerning a current or former employee of, or applicant for
55 employment with, a governmental entity that would disclose that individual's home address,
56 home telephone number, social security number, insurance coverage, marital status, or payroll

57 deductions;

58 (h) records or parts of records under Section 63G-2-303 that a current or former
59 employee identifies as private according to the requirements of that section;

60 (i) that part of a record indicating a person's social security number or federal employer
61 identification number if provided under Section 31A-23a-104, 31A-25-202, 31A-26-202,
62 58-1-301, 58-55-302, 61-1-4, or 61-2f-203;

63 (j) that part of a voter registration record identifying a voter's:

64 (i) driver license or identification card number;

65 (ii) social security number, or last four digits of the social security number;

66 (iii) email address; or

67 (iv) date of birth;

68 (k) a voter registration record that is classified as a private record by the lieutenant
69 governor or a county clerk under Subsection 20A-2-101.1(5)(a), 20A-2-104(4)(h), or
70 20A-2-204(4)(b);

71 (l) a voter registration record that is withheld under Subsection 20A-2-104(7);

72 (m) a withholding request form described in Subsections 20A-2-104(7) and (8) and any
73 verification submitted in support of the form;

74 (n) a record that:

75 (i) contains information about an individual;

76 (ii) is voluntarily provided by the individual; and

77 (iii) goes into an electronic database that:

78 (A) is designated by and administered under the authority of the Chief Information
79 Officer; and

80 (B) acts as a repository of information about the individual that can be electronically
81 retrieved and used to facilitate the individual's online interaction with a state agency;

82 (o) information provided to the Commissioner of Insurance under:

83 (i) Subsection 31A-23a-115(3)(a);

84 (ii) Subsection 31A-23a-302(4); or

- 85 (iii) Subsection 31A-26-210(4);
- 86 (p) information obtained through a criminal background check under Title 11, Chapter
- 87 40, Criminal Background Checks by Political Subdivisions Operating Water Systems;
- 88 (q) information provided by an offender that is:
 - 89 (i) required by the registration requirements of Title 77, Chapter 41, Sex and Kidnap
 - 90 Offender Registry or Title 77, Chapter 43, Child Abuse Offender Registry; and
 - 91 (ii) not required to be made available to the public under Subsection 77-41-110(4) or
 - 92 77-43-108(4);
 - 93 (r) a statement and any supporting documentation filed with the attorney general in
 - 94 accordance with Section 34-45-107, if the federal law or action supporting the filing involves
 - 95 homeland security;
 - 96 (s) electronic toll collection customer account information received or collected under
 - 97 Section 72-6-118 and customer information described in Section 17B-2a-815 received or
 - 98 collected by a public transit district, including contact and payment information and customer
 - 99 travel data;
 - 100 (t) an email address provided by a military or overseas voter under Section
 - 101 20A-16-501;
 - 102 (u) a completed military-overseas ballot that is electronically transmitted under Title
 - 103 20A, Chapter 16, Uniform Military and Overseas Voters Act;
 - 104 (v) records received by or generated by or for the Political Subdivisions Ethics Review
 - 105 Commission established in Section 63A-15-201, except for:
 - 106 (i) the commission's summary data report that is required in Section 63A-15-202; and
 - 107 (ii) any other document that is classified as public in accordance with Title 63A,
 - 108 Chapter 15, Political Subdivisions Ethics Review Commission;
 - 109 (w) a record described in Section 53G-9-604 that verifies that a parent was notified of
 - 110 an incident or threat;
 - 111 (x) a criminal background check or credit history report conducted in accordance with
 - 112 Section 63A-3-201;

- 113 (y) a record described in Subsection [53-5a-104\(7\)](#);
- 114 (z) ~~[the following portions of]~~ on a record maintained by a county for the purpose of
- 115 administering property taxes, an individual's:
 - 116 (i) email address;
 - 117 (ii) phone number; or
 - 118 (iii) personal financial information related to a person's payment method; and
- 119 (aa) a record ~~[concerning an individual's]~~ submitted by a taxpayer to establish the
- 120 taxpayer's eligibility for an exemption, deferral, abatement, or relief under:
 - 121 (i) Title 59, Chapter 2, Part 11, Exemptions, Deferrals, and Abatements;
 - 122 (ii) Title 59, Chapter 2, Part 12, Property Tax Relief;
 - 123 (iii) Title 59, Chapter 2, Part 18, Tax Deferral and Tax Abatement; or
 - 124 (iv) Title 59, Chapter 2, Part 19, Armed Forces Exemptions.
- 125 (2) The following records are private if properly classified by a governmental entity:
 - 126 (a) records concerning a current or former employee of, or applicant for employment
 - 127 with a governmental entity, including performance evaluations and personal status information
 - 128 such as race, religion, or disabilities, but not including records that are public under Subsection
 - 129 [63G-2-301\(2\)\(b\)](#) or [63G-2-301\(3\)\(o\)](#) or private under Subsection (1)(b);
 - 130 (b) records describing an individual's finances, except that the following are public:
 - 131 (i) records described in Subsection [63G-2-301\(2\)](#);
 - 132 (ii) information provided to the governmental entity for the purpose of complying with
 - 133 a financial assurance requirement; or
 - 134 (iii) records that must be disclosed in accordance with another statute;
 - 135 (c) records of independent state agencies if the disclosure of those records would
 - 136 conflict with the fiduciary obligations of the agency;
 - 137 (d) other records containing data on individuals the disclosure of which constitutes a
 - 138 clearly unwarranted invasion of personal privacy;
 - 139 (e) records provided by the United States or by a government entity outside the state
 - 140 that are given with the requirement that the records be managed as private records, if the

141 providing entity states in writing that the record would not be subject to public disclosure if
142 retained by it;

143 (f) any portion of a record in the custody of the Division of Aging and Adult Services,
144 created in Section 62A-3-102, that may disclose, or lead to the discovery of, the identity of a
145 person who made a report of alleged abuse, neglect, or exploitation of a vulnerable adult; and

146 (g) audio and video recordings created by a body-worn camera, as defined in Section
147 77-7a-103, that record sound or images inside a home or residence except for recordings that:

148 (i) depict the commission of an alleged crime;

149 (ii) record any encounter between a law enforcement officer and a person that results in
150 death or bodily injury, or includes an instance when an officer fires a weapon;

151 (iii) record any encounter that is the subject of a complaint or a legal proceeding
152 against a law enforcement officer or law enforcement agency;

153 (iv) contain an officer involved critical incident as defined in Subsection
154 76-2-408(1)(f); or

155 (v) have been requested for reclassification as a public record by a subject or
156 authorized agent of a subject featured in the recording.

157 (3) (a) As used in this Subsection (3), "medical records" means medical reports,
158 records, statements, history, diagnosis, condition, treatment, and evaluation.

159 (b) Medical records in the possession of the University of Utah Hospital, its clinics,
160 doctors, or affiliated entities are not private records or controlled records under Section
161 63G-2-304 when the records are sought:

162 (i) in connection with any legal or administrative proceeding in which the patient's
163 physical, mental, or emotional condition is an element of any claim or defense; or

164 (ii) after a patient's death, in any legal or administrative proceeding in which any party
165 relies upon the condition as an element of the claim or defense.

166 (c) Medical records are subject to production in a legal or administrative proceeding
167 according to state or federal statutes or rules of procedure and evidence as if the medical
168 records were in the possession of a nongovernmental medical care provider.

