

**PUBLICATION OF PROPERTY TAX APPEALS FOR
NONRESIDENTIAL PROPERTY**

2013 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Kevin T. Van Tassell

House Sponsor: _____

LONG TITLE

General Description:

This bill establishes publication requirements related to certain property tax appeals.

Highlighted Provisions:

This bill:

- ▶ requires the State Tax Commission to publish certain information related to a property tax appeal for certain properties; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

ENACTS:

59-2-1007.1, Utah Code Annotated 1953

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

Section 1. Section **59-2-1007.1** is enacted to read:

59-2-1007.1. Publication of appeal decision by commission.

(1) Beginning July 1, 2013, the commission shall publish on the commission's website



28 each final, unappealable decision the commission makes on a property tax appeal made in
29 accordance with Section 59-2-1006 or 59-2-1007 related to property that:

30 (a) is not residential property; and

31 (b) has an initial assessed value established by a county assessor or the commission of
32 \$500,000 or more.

33 (2) A decision published under Subsection (1)(a) shall include:

34 (a) the name of the property owner filing the appeal;

35 (b) each year at issue in the appeal;

36 (c) the initial assessed value of the property under appeal as established by the county
37 assessor or the commission;

38 (d) the owner's proposed value for the property that is the subject of the appeal;

39 (e) the commission's final determination of value for the property that is the subject of
40 the appeal; and

41 (f) other information in the commission's decision, except for commercial information
42 as defined in Section 59-1-404.

Legislative Review Note
as of 2-13-13 1:10 PM

Office of Legislative Research and General Counsel