

**PROPERTY TAX ASSESSMENT NOTICE AMENDMENTS**

2017 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Wayne A. Harper**

House Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill amends the property valuation notice that a county auditor is required to provide to each owner of real estate who is listed on the property tax assessment roll.

**Highlighted Provisions:**

This bill:

► requires the county auditor to include in the property valuation notice information regarding:

- delinquent property taxes;
- unpaid fees, administrative costs, or interest for a local district;
- certain assessments; and
- any other amounts that will be due on the property tax notice; and

► makes technical changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:**

AMENDS:

**59-2-919.1**, as last amended by Laws of Utah 2016, Chapter 98

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

29 Section 1. Section **59-2-919.1** is amended to read:

30 **59-2-919.1. Notice of property valuation and tax changes.**

31 (1) In addition to the notice requirements of Section **59-2-919**, the county auditor, on or  
32 before July 22 of each year, shall notify each owner of real estate who is listed on the  
33 assessment roll.

34 (2) The notice described in Subsection (1) shall:

35 (a) except as provided in Subsection (4), be sent to all owners of real property by mail  
36 10 or more days before the day on which:

37 (i) the county board of equalization meets; and

38 (ii) the taxing entity holds a public hearing on the proposed increase in the certified tax  
39 rate;

40 (b) be on a form that is:

41 (i) approved by the commission; and

42 (ii) uniform in content in all counties in the state; [~~and~~]

43 (c) contain for each property:

44 (i) the assessor's determination of the value of the property;

45 (ii) the date the county board of equalization will meet to hear complaints on the  
46 valuation;

47 (iii) itemized tax information for all applicable taxing entities, including:

48 (A) the dollar amount of the taxpayer's tax liability for the property in the prior year;

49 and

50 (B) the dollar amount of the taxpayer's tax liability under the current rate;

51 (iv) the tax impact on the property;

52 (v) the time and place of the required public hearing for each entity;

53 (vi) property tax information pertaining to:

54 (A) taxpayer relief;

55 (B) options for payment of taxes; and

56 (C) collection procedures;

57 (vii) information specifically authorized to be included on the notice under this

58 chapter;

- 59 (viii) the last property review date of the property as described in Subsection  
60 [59-2-303.1\(1\)\(c\)](#); and
- 61 (ix) other property tax information approved by the commission[-]; and  
62 (d) if applicable:
- 63 (i) state the amount of:
- 64 (A) delinquent property taxes, including any applicable interest and penalties required  
65 by this chapter;
- 66 (B) unpaid fees, administrative costs, or interest for a local district owed in accordance  
67 with Title 17B, Chapter 1, Provisions Applicable to All Local Districts;
- 68 (C) assessments assessed in accordance with Section [11-42-401](#); and
- 69 (D) any other amounts that will be due on the property tax notice under Section  
70 [59-2-1317](#);
- 71 (ii) state that any amounts described under Subsections (2)(d)(i)(A) through (D) that  
72 are not paid by October 31 will be included on the property tax notice under Section  
73 [59-2-1317](#); and
- 74 (iii) provide contact information, including a phone number, for the taxpayer to contact  
75 the appropriate taxing entity to obtain more information regarding any amounts described  
76 under Subsections (2)(d)(i)(A) through (D).
- 77 (3) If a taxing entity that is subject to the notice and hearing requirements of  
78 Subsection [59-2-919\(4\)](#) proposes a tax increase, the notice described in Subsection (1) shall  
79 state, in addition to the information required by Subsection (2):
- 80 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;  
81 (b) the difference between the dollar amount of the taxpayer's tax liability if the  
82 proposed increase is approved and the dollar amount of the taxpayer's tax liability under the  
83 current rate, placed in close proximity to the information described in Subsection (2)(c)(v); and  
84 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under  
85 the proposed tax rate represents as compared to the dollar amount of the taxpayer's tax liability  
86 under the current tax rate.
- 87 (4) (a) Subject to the other provisions of this Subsection (4), a county auditor may, at  
88 the county auditor's discretion, provide the notice required by this section to a taxpayer by  
89 electronic means if a taxpayer makes an election, according to procedures determined by the

90 county auditor, to receive the notice by electronic means.

91 (b) (i) If a notice required by this section is sent by electronic means, a county auditor  
92 shall attempt to verify whether a taxpayer receives the notice.

93 (ii) If receipt of the notice sent by electronic means cannot be verified 14 days or more  
94 before the county board of equalization meets and the taxing entity holds a public hearing on a  
95 proposed increase in the certified tax rate, the notice required by this section shall also be sent  
96 by mail as provided in Subsection (2).

97 (c) A taxpayer may revoke an election to receive the notice required by this section by  
98 electronic means if the taxpayer provides written notice to the county auditor on or before April  
99 30.

100 (d) An election or a revocation of an election under this Subsection (4):

101 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or  
102 before the due date for paying the tax; or

103 (ii) does not alter the requirement that a taxpayer appealing the valuation or the  
104 equalization of the taxpayer's real property submit the application for appeal within the time  
105 period provided in Subsection 59-2-1004(2).

106 (e) A county auditor shall provide the notice required by this section as provided in  
107 Subsection (2), until a taxpayer makes a new election in accordance with this Subsection (4), if:

108 (i) the taxpayer revokes an election in accordance with Subsection (4)(c) to receive the  
109 notice required by this section by electronic means; or

110 (ii) the county auditor finds that the taxpayer's electronic contact information is invalid.

111 (f) A person is considered to be a taxpayer for purposes of this Subsection (4)  
112 regardless of whether the property that is the subject of the notice required by this section is  
113 exempt from taxation.

114 Section 2. **Effective date.**

115 This bill takes effect on January 1, 2018.