

PROPERTY ASSESSMENT NOTICE AMENDMENTS

2017 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Wayne A. Harper

House Sponsor: Craig Hall

LONG TITLE

General Description:

This bill amends provisions relating to property assessment notices.

Highlighted Provisions:

This bill:

- ▶ requires a county treasurer to provide notice to an owner of property for which a municipality or a local district has incurred certain unpaid costs and expenses;
- ▶ requires the notice to include:
 - the amount of unpaid costs and expenses;
 - contact information for the property owner to contact the municipality or local district; and
 - notification of what will happen if the unpaid costs and expenses are not paid;
- 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:

10-11-4, as last amended by Laws of Utah 2011, Chapter 172

17-24-1, as last amended by Laws of Utah 2012, Chapter 17

29 **17B-1-902**, as last amended by Laws of Utah 2016, Chapter 353



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

32 Section 1. Section **10-11-4** is amended to read:

33 **10-11-4. Costs of removal to be included in tax notice.**

34 (1) A municipality may certify to the treasurer of the county in which a property
35 described in Section **10-11-3** is located, the unpaid costs and expenses that the municipality has
36 incurred under Section **10-11-3** with regard to the property.

37 (2) If the municipality certifies with the treasurer of the county any costs or expenses
38 incurred for a property under Section **10-11-3**, the treasurer shall enter the amount of the costs
39 and expenses on the assessment and tax rolls of the county in the column prepared for that
40 purpose.

41 (3) If current tax notices have been mailed, the treasurer of the county may carry the
42 costs and expenses described in Subsection (2) on the assessment and tax rolls to the following
43 year.

44 (4) After entry by the treasurer of the county, the amount entered:

- 45 (a) shall have the force and effect of a valid judgment of the district court;
- 46 (b) is a lien upon the property; and
- 47 (c) shall be collected by the treasurer of the county in which the property is located at
48 the time of the payment of general taxes.

49 (5) Upon payment of the costs and expenses:

- 50 (a) the judgement is satisfied;
- 51 (b) the lien is released from the property; and
- 52 (c) receipt shall be acknowledged upon the general tax receipt issued by the treasurer.

53 (6) (a) If a municipality certifies unpaid costs and expenses under this section, the
54 treasurer of the county shall provide a notice, in accordance with this Subsection (6), to the
55 owner of the property for which the municipality has incurred the unpaid costs and expenses.

56 (b) In providing the notice required in Subsection (6)(a), the treasurer of the county
57 shall:

58 (i) include the amount of unpaid costs and expenses that a municipality has certified on
59 or before July 15 of the current year;

60 (ii) provide contact information, including a phone number, for the property owner to
61 contact the municipality to obtain more information regarding the amount described in
62 Subsection (6)(b)(i); and

63 (iii) notify the property owner that:

64 (A) if the amount described in Subsection (6)(b)(i) is not paid in full by September 15
65 of the current year, any unpaid amount will be included on the property tax notice required by
66 Section 59-2-1317; and

67 (B) the failure to pay the amount described in Subsection (6)(b)(i) has resulted in a lien
68 on the property in accordance with this section.

69 (c) The treasurer of the county shall provide the notice required by this Subsection (6)
70 to a property owner on or before August 1.

71 ~~[(6)]~~ (7) This section does not apply to any public building, public structure, or public
72 improvement.

73 Section 2. Section 17-24-1 is amended to read:

74 **17-24-1. General duties of treasurer.**

75 The county treasurer shall:

76 (1) receive all money belonging to the county and all other money by law directed to be
77 paid to the treasurer, including proceeds of bonds, notes, or other evidences of indebtedness
78 issued under Title 11, Chapter 14, Local Government Bonding Act;

79 (2) deposit and invest all money received under Title 51, Chapter 7, State Money
80 Management Act;

81 (3) keep a record of the receipts and expenditures of all such money;

82 (4) disburse county money;

- 83 (a) on a county warrant issued by the county auditor; or
- 84 (b) subject to Section 17-19a-301, by a county check or such other payment mechanism
- 85 as may be adopted pursuant to Chapter 36, Uniform Fiscal Procedures Act for Counties;
- 86 (5) perform the duties assigned to the treasurer under Title 59, Chapter 2, Part 13,
- 87 Collection of Taxes;
- 88 (6) perform the duties under Title 59, Chapter 2, Part 13, Collection of Taxes, that have
- 89 been reassigned to the treasurer in an ordinance adopted under Section 17-16-5.5; ~~and~~
- 90 (7) provide the notice required under Section 10-11-4 or 17B-1-902; and
- 91 ~~[(7)]~~ (8) perform other duties that are required by law or ordinance.

92 Section 3. Section 17B-1-902 is amended to read:

93 **17B-1-902. Lien for past due service fees -- Notice -- Partial payment allocation.**

94 (1) (a) A local district may file a lien on a customer's property for past due fees for

95 commodities, services, or facilities that the district has provided to the customer's property by

96 certifying, subject to Subsection ~~[(2)]~~ (3), to the treasurer of the county in which the customer's

97 property is located the past due fees, including, subject to Section 17B-1-902.1, applicable

98 interest and administrative costs.

99 (b) Upon certification under Subsection (1)(a), the past due fees, and if applicable,

100 interest and administrative costs, become a lien on the customer's property to which the

101 commodities, services, or facilities were provided.

102 (c) A lien filed in accordance with this section has the same priority as, but is separate

103 and distinct from, a property tax lien.

104 (2) (a) If a local district certifies past due fees under Subsection (1)(a), the treasurer of

105 the county shall provide a notice, in accordance with this Subsection (2), to the owner of the

106 property for which the local district has incurred the past due fees.

107 (b) In providing the notice required in Subsection (2)(a), the treasurer of the county

108 shall:

109 (i) include the amount of past due fees that a local district has certified on or before

110 July 15 of the current year;

111 (ii) provide contact information, including a phone number, for the property owner to
112 contact the local district to obtain more information regarding the amount described in

113 Subsection (2)(b)(i); and

114 (iii) notify the property owner that:

115 (A) if the amount described in Subsection (2)(b)(i) is not paid in full by September 15
116 of the current year, any unpaid amount will be included on the property tax notice required by

117 Section 59-2-1317; and

118 (B) the failure to pay the amount described in Subsection (2)(b)(i) has resulted in a lien
119 on the property in accordance with this section.

120 (c) The treasurer of the county shall provide the notice required by this Subsection (2)
121 to a property owner on or before August 1.

122 [~~2~~] (3) (a) If a local district certifies past due fees under Subsection (1)(a), the county
123 treasurer shall include on a property tax notice issued in accordance with Section 59-2-1317 an
124 unpaid fee, administrative cost, or interest described in Subsection (1)(a).

125 (b) If an unpaid fee, administrative cost, or interest is included on a property tax notice
126 in accordance with Subsection [~~2~~] (3)(a), the county treasurer shall on the property tax notice:

127 (i) clearly state that the unpaid fee, administrative cost, or interest is for a service
128 provided by the local district; and

129 (ii) itemize the unpaid fee, administrative cost, or interest separate from any other tax,
130 fee, interest, or penalty that is included on the property tax notice in accordance with Section
131 59-2-1317.

132 [~~3~~] (4) A lien under Subsection (1) is not valid if certification under Subsection (1) is
133 made after the filing for record of a document conveying title of the customer's property to a
134 new owner.

135 [~~4~~] (5) Nothing in this section may be construed to:

136 (a) waive or release the customer's obligation to pay fees that the district has imposed;

137 (b) preclude the certification of a lien under Subsection (1) with respect to past due
138 fees for commodities, services, or facilities provided after the date that title to the property is
139 transferred to a new owner; or

140 (c) nullify or terminate a valid lien.

141 [~~5~~] (6) After all amounts owing under a lien established as provided in this section
142 have been paid, the local district shall file for record in the county recorder's office a release of
143 the lien.

144 Section 4. **Effective date.**

145 This bill takes effect on January 1, 2018.