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PROPERTY TAX ASSESSMENT AMENDMENTS
2024 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: Wayne A. Harper
House Sponsor: Steve Eliason

LONG TITLE

General Description:

This bill modifies provisions related to property tax assessment.

Highlighted Provisions:

This bill:

- ▶ provides additional remedies for a property owner who experiences an increase in valuation over a certain threshold solely due to valuation when there are no significant changes to the property;
- ▶ requires reporting to the State Tax Commission and the Revenue and Taxation Interim Committee when a county values property over the threshold;
- ▶ modifies the burdens of proof for parties to an appeal at the county board of equalization and State Tax Commission;
- ▶ directs county assessors in rural areas to seek assistance in the assessment process;
- ▶ requires a county assessor to classify types of real property for purposes of property tax assessments and provides that the classification is public information;
- ▶ provides that the State Tax Commission will conduct an education and training program for county assessors;
- ▶ provides for a penalty for a county assessor who fails to comply with the education and training requirement;
- ▶ modifies provisions related to the Multicounty Appraisal Trust;
- ▶ provides the requirements for adopting the statewide property tax system;
- ▶ establishes when a tax is delinquent after receiving a deferral for property with an increase in valuation over a certain threshold;
- ▶ provides for posting of payment when a partial payment is made on property subject to deferral; and

28 ▸ makes technical and conforming changes.

29 **Money Appropriated in this Bill:**

30 None

31 **Other Special Clauses:**

32 This bill provides retrospective operation.

33 **Utah Code Sections Affected:**

34 AMENDS:

35 **59-2-303**, as last amended by Laws of Utah 2019, Chapter 16

36 **59-2-303.1**, as last amended by Laws of Utah 2016, Chapter 135

37 **59-2-703**, as last amended by Laws of Utah 2008, Chapter 382

38 **59-2-1004**, as last amended by Laws of Utah 2022, Chapter 168

39 **59-2-1008**, as repealed and reenacted by Laws of Utah 1988, Chapter 3

40 **59-2-1330**, as last amended by Laws of Utah 2015, Chapter 201

41 **59-2-1331**, as last amended by Laws of Utah 2018, Chapter 197

42 **59-2-1343**, as last amended by Laws of Utah 2018, Chapter 197

43 **59-2-1601**, as last amended by Laws of Utah 2022, Chapter 451

44 **59-2-1606**, as last amended by Laws of Utah 2020, Chapter 447

45 **59-2-1801**, as last amended by Laws of Utah 2023, Chapter 354

46 ENACTS:

47 **59-2-109.1**, as Utah Code Annotated 1953

48 **59-2-303.3**, as Utah Code Annotated 1953

49 **59-2-702.5**, as Utah Code Annotated 1953

50 **59-2-1004.1**, as Utah Code Annotated 1953

51 **59-2-1802.1**, as Utah Code Annotated 1953

52 REPEALS AND REENACTS:

53 **59-2-109**, as last amended by Laws of Utah 2023, Chapter 471

54

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

56 Section 1. Section **59-2-109** is repealed and reenacted to read:

57 **59-2-109 . Burden of proof.**

58 (1) For an appeal to the commission involving the valuation or equalization of real property

59 assessed under Part 2, Assessment of Property, the party carrying the burden of proof

60 shall demonstrate:

61 (a) substantial error in the original assessed value; and

- 62 (b) a sound evidentiary basis to support the value the party requests.
- 63 (2) (a) For an appeal to the county board of equalization or the commission involving
64 the valuation or equalization of real property assessed under Part 3, County
65 Assessment, the party carrying the burden of proof shall demonstrate:
- 66 (i) except as provided in Subsection (2)(b), substantial error in:
- 67 (A) the original assessed value in an appeal to the county board of equalization; or
68 (B) the value set by the county board of equalization in an appeal to the
69 commission; and
- 70 (ii) a sound evidentiary basis to support the value the party requests.
- 71 (b) The party carrying the burden of proof does not have to show substantial error as
72 required by Subsection (2)(a)(i) if the party is requesting:
- 73 (i) the original assessed value in an appeal to the county board of equalization; or
74 (ii) the value set by the county board of equalization in an appeal to the commission.
- 75 (3) For property assessed under Part 2, Assessment of Property, the commission has the
76 burden of proof, if the commission is a party to the appeal that asserts that the fair
77 market value of the assessed property is greater than the original assessed value for that
78 calendar year.
- 79 (4) For property assessed under Part 3, County Assessment, the following shall carry the
80 burden of proof before a county board of equalization or the commission:
- 81 (a) the county assessor or the county board of equalization that is a party to the appeal
82 has the burden of proof to support the value the county assessor or the county board
83 of equalization requests; and
- 84 (b) the taxpayer that is a party to the appeal has the burden of proof to support the value
85 the taxpayer requests.
- 86 (5) A preponderance of the evidence suffices to sustain the burden for all parties.
- 87 Section 2. Section **59-2-109.1** is enacted to read:
- 88 **59-2-109.1 . Burden of proof for an appeal involving property eligible for**
89 **deferral for 2023.**
- 90 (1) This section applies to an appeal to the county board of equalization or the commission
91 involving the valuation or equalization of real property that is eligible for a deferral
92 under Section 59-2-1802.1 for the calendar year that begins on January 1, 2023.
- 93 (2) (a) The party carrying the burden of proof shall demonstrate:
- 94 (i) except as provided in Subsection (2)(b), substantial error in:
- 95 (A) the adjusted value set by the county assessor in accordance with Section

- 96 59-2-303.3 in an appeal to the county board of equalization; or
 97 (B) the value set by the county board of equalization in an appeal to the
 98 commission; and
 99 (ii) a sound evidentiary basis to support the value the party requests.
 100 (b) The party carrying the burden of proof does not have to show substantial error as
 101 required by Subsection (2)(a)(i) if the party is requesting:
 102 (i) the adjusted value in an appeal to the board of equalization; or
 103 (ii) the value set by the county board of equalization in an appeal to the commission.

104 (3) The following shall carry the burden of proof:

- 105 (a) the county assessor or the county board of equalization that is a party to the appeal
 106 has the burden of proof to support the value the county assessor or the county board
 107 of equalization requests; and
 108 (b) the taxpayer that is a party to the appeal has the burden of proof to support the value
 109 the taxpayer requests.

110 Section 3. Section **59-2-303** is amended to read:

111 **59-2-303 . General duties of county assessor.**

112 (1) (a) Before May 22 each year, the county assessor shall:

- 113 (i) ascertain the names of the owners of all property that is subject to taxation by the
 114 county;
 115 (ii) except as provided in Subsection (2), assess the property to the owner, claimant
 116 of record, or occupant in possession or control at midnight on January 1 of the
 117 taxable year; and
 118 (iii) conduct the review process described in Section 59-2-303.2.

119 (b) No mistake in the name or address of the owner or supposed owner of property
 120 renders the assessment invalid.

121 (2) If a conveyance of ownership of the real property was recorded in the office of a county
 122 recorder after January 1 but more than 14 calendar days before the day on which the
 123 county treasurer mails the tax notice, the county assessor shall assess the property to the
 124 new owner.

125 (3) A county assessor shall become fully acquainted with all property in the county
 126 assessor's county, as provided in Section 59-2-301.

127 (4) A county assessor in a county of the third, fourth, fifth, or sixth class shall seek
 128 assistance from other county assessors or an appraiser contracted in accordance with
 129 Section 59-2-703 for the county assessor to meet the requirements of Section 59-2-303.1.

- 130 Section 4. Section **59-2-303.1** is amended to read:
- 131 **59-2-303.1 . Mandatory cyclical appraisals.**
- 132 (1) For purposes of this section:
- 133 (a) "Corrective action" includes:
- 134 (i) factoring pursuant to Section 59-2-704;
- 135 (ii) notifying the state auditor that the county failed to comply with the requirements
- 136 of this section; or
- 137 (iii) filing a petition for a court order requiring a county to take action.
- 138 (b) "Mass appraisal system" means a computer assisted mass appraisal system that:
- 139 (i) a county assessor uses to value real property; and
- 140 (ii) includes at least the following system features:
- 141 (A) has the ability to update all parcels of real property located within the county
- 142 each year;
- 143 (B) can be programmed with specialized criteria;
- 144 (C) provides uniform and equal treatment of parcels within the same class of real
- 145 property throughout the county; and
- 146 (D) annually updates all parcels of residential real property within the county
- 147 using accepted valuation methodologies as determined by rule.
- 148 (c) "Property review date" means the date a county assessor completes a detailed review
- 149 of the property characteristics of a parcel of real property in accordance with
- 150 Subsection (3)(a).
- 151 (2) (a) The county assessor shall annually update property values of property as
- 152 provided in Section 59-2-301 based on a systematic review of current market data.
- 153 (b) The county assessor shall conduct the annual update described in Subsection (2)(a)
- 154 by using a mass appraisal system~~[on or before the following:]~~ .
- 155 ~~[(i) for a county of the first class, January 1, 2009;]~~
- 156 ~~[(ii) for a county of the second class, January 1, 2011;]~~
- 157 ~~[(iii) for a county of the third class, January 1, 2014; and]~~
- 158 ~~[(iv) for a county of the fourth, fifth, or sixth class, January 1, 2015.]~~
- 159 (c) The county assessor and the commission shall jointly certify that the county's mass
- 160 appraisal system meets the requirements:
- 161 (i) described in Subsection (1)(b); and
- 162 (ii) of the commission.
- 163 (3) (a) In addition to the requirements in Subsection (2), the county assessor shall

- 164 complete a detailed review of property characteristics for each property at least once
165 every five years.
- 166 (b) The county assessor shall maintain on the county's [~~computer~~] mass appraisal system,
167 a record of the last property review date for each parcel of real property located
168 within the county assessor's county.
- 169 (c) (i) The county assessor shall maintain on the county's mass appraisal system a
170 parcel's property tax class or category that is used for the purpose of property tax
171 assessment on the annual assessment date.
- 172 (ii) The classifications or categories of real property under Subsection (3)(c)(i) shall
173 include, at minimum:
- 174 (A) primary residential;
175 (B) commercial;
176 (C) vacant land;
177 (D) secondary residential; and
178 (E) non-taxable.
- 179 (iii) The classifications or categories of real property used by the county assessor, and
180 the classification or category applied to a specific parcel, is public information.
- 181 (4) (a) The commission shall take corrective action if the commission determines that:
182 (i) a county assessor has not satisfactorily followed the current mass appraisal
183 standards, as provided by law;
184 (ii) the sales-assessment ratio, coefficients of dispersion, or other statistical measures
185 of appraisal performance related to the studies required by Section 59-2-704 are
186 not within the standards provided by law; or
187 (iii) the county assessor has failed to comply with the requirements of this section.
- 188 (b) If a county assessor fails to comply with the requirements of this section for one
189 year, the commission shall assist the county assessor in fulfilling the requirements of
190 Subsections (2) and (3).
- 191 (c) If a county assessor fails to comply with the requirements of this section for two
192 consecutive years, the county will lose the county's allocation of the revenue
193 generated statewide from the imposition of the multicounty assessing and collecting
194 levy authorized in Sections 59-2-1602 and 59-2-1603.
- 195 (d) If a county loses its allocation of the revenue generated statewide from the
196 imposition of the multicounty assessing and collecting levy described in Subsection
197 (4)(c), the revenue the county would have received shall be distributed to the

198 Multicounty Appraisal Trust created by interlocal agreement by all counties in the
199 state.

200 (5) (a) On or before July 1, 2008, the county assessor shall prepare a five-year plan to
201 comply with the requirements of Subsections (2) and (3).

202 (b) The plan shall be available in the county assessor's office for review by the public
203 upon request.

204 (c) The plan shall be annually reviewed and revised as necessary.

205 (6) (a) A county assessor shall create, maintain, and regularly update a database
206 containing the following information that the county assessor may use to enhance the
207 county's ability to accurately appraise and assess property on an annual basis:

208 ~~[(a)]~~ (i) fee and other appraisals;

209 ~~[(b)]~~ (ii) property characteristics and features;

210 ~~[(c)]~~ (iii) property surveys;

211 ~~[(d)]~~ (iv) sales data; and

212 ~~[(e)]~~ (v) any other data or information on sales, studies, transfers, changes to property,
213 or property characteristics.

214 (b) A county assessor may provide access to the information in the database to another
215 county assessor that requests assistance in accordance with Section 59-2-303.

216 Section 5. Section **59-2-303.3** is enacted to read:

217 **59-2-303.3 . Automatic review for property with 150% or more valuation**
218 **increase.**

219 (1) As used in this section, "qualifying increase" means a valuation increase that is equal to
220 or more than 150% higher than the previous year's valuation for property that:

221 (a) is county assessed; and

222 (b) on or after January 1 of the previous year and before January 1 of the current year,
223 has not had:

224 (i) a physical improvement if the fair market value of the physical improvement
225 increases enough to result in the valuation increase solely as a result of the
226 physical improvement;

227 (ii) a zoning change if the fair market value of the real property increases enough to
228 result in the valuation increase solely as a result of the zoning change; or

229 (iii) a change in the legal description of the real property, if the fair market value of
230 the real property increases enough to result in the valuation increase solely as a
231 result of the change in the legal description of the real property.

- 232 (2) (a) For the calendar year beginning on January 1, 2023, the county assessor shall
233 review the assessment of the property with a qualifying increase on or before May
234 31, 2024.
- 235 (b) For a calendar year beginning on or after January 1, 2024, the county assessor shall
236 review the assessment of a property with a qualifying increase before delivery of the
237 assessment book to the county auditor in accordance with Section 59-2-311.
- 238 (c) The county assessor shall retain a record of the properties for which the county
239 assessor conducts a review in accordance with this Subsection (2) and the results of
240 that review.
- 241 (3) (a) When the county assessor conducts the review described in Subsection (2):
242 (i) if the county assessor determines that the assessed value of the property reflects
243 the property's fair market value, the county assessor may not adjust the property's
244 assessed value; or
245 (ii) if the county assessor determines that the assessed value of the property does not
246 reflect the review property's fair market value, the county assessor shall adjust the
247 assessed value of the review property to reflect the fair market value.
- 248 (b) If a county assessor makes an adjustment under Subsection (3)(a) for the calendar
249 year beginning on January 1, 2023, the county legislative body shall authorize a
250 refund of the property tax that is overpaid as a result of the adjustment.
- 251 (c) If a county assessor makes an adjustment under Subsection (3)(a) for the calendar
252 year beginning on January 1, 2024, the county assessor shall list the adjusted value
253 set in accordance with this section as the original assessed value on the valuation
254 notice sent in accordance with Section 59-2-919.1.
- 255 (4) (a) Upon completing the review described in Subsection (2), the county assessor
256 shall report to the commission:
- 257 (i) the number of properties that:
258 (A) required a review in accordance with Subsection (2); and
259 (B) the county reduced the value as a result of the review; and
260 (ii) the parcel number of any property:
261 (A) that required a review in accordance with Subsection (2);
262 (B) that has an increase in value of \$50,000 or more; and
263 (C) for which the county assessor did not reduce the value.
- 264 (b) (i) A county that has any property subject to a review in accordance with this
265 section for two consecutive years shall report to the Revenue and Taxation Interim

- 266 Committee:
- 267 (A) at the same meeting or a meeting after the meeting during which the
- 268 commission makes the report described in Section 59-2-1008;
- 269 (B) in the same year as the commission report; and
- 270 (C) on the number of properties with a qualifying increase and the reasons for the
- 271 qualifying increases.
- 272 (ii) The requirement to report applies if the county has a property that is subject to
- 273 review under this section in each of two consecutive years regardless of whether
- 274 the property that is subject to review is the same property for each year.
- 275 (iii) The requirement to report does not apply if the qualifying increase is less than
- 276 \$50,000.
- 277 (5) The review process described in this section does not supersede or otherwise affect a
- 278 taxpayer's right to appeal or to seek judicial review of the valuation or equalization of a
- 279 review property in accordance with:
- 280 (a) Part 10, Equalization;
- 281 (b) Chapter 1, Part 6, Judicial Review; or
- 282 (c) Title 63G, Chapter 4, Part 4, Judicial Review.
- 283 Section 6. Section **59-2-702.5** is enacted to read:
- 284 **59-2-702.5 . Education and training for county assessors.**
- 285 (1) (a) The commission shall conduct a program of education and training for county
- 286 assessors that offers instruction on:
- 287 (i) a county assessor's statutory obligations; and
- 288 (ii) the practical application of mass appraisal techniques to satisfy a county
- 289 assessor's statutory obligations.
- 290 (b) The commission shall confer a designation of completion upon a county assessor
- 291 each time that the county assessor completes the program under Subsection (1)(a).
- 292 (2) (a) A county assessor shall obtain a designation of completion under Subsection
- 293 (1)(b) within 12 months after the day on which the county assessor starts a term of
- 294 office.
- 295 (b) If a county assessor fails to obtain a designation of completion, the commission shall
- 296 take corrective action, as defined in Section 59-2-303.1.
- 297 Section 7. Section **59-2-703** is amended to read:
- 298 **59-2-703 . Commission to assist county assessors -- Appraisers provided upon**
- 299 **request -- Costs of services -- Contingency fee arrangements prohibited.**

- 300 (1) (a) The commission shall, upon request and pursuant to mutual agreement, provide
 301 county assessors with technical assistance and appraisal aid.
- 302 (b) ~~[(b)]~~ The commission shall provide certified or licensed appraisers who, upon request
 303 of the county assessor and pursuant to mutual agreement, shall perform appraisals of
 304 property and other technical services as needed by the county assessor.
- 305 (c) The commission shall calculate the costs of these services ~~[shall be computed by the~~
 306 ~~commission upon the basis of]~~ based on the number of days of services rendered.
- 307 (d) Each county shall pay to the commission 50% of the cost of the services ~~[which they~~
 308 ~~receive]~~ that the county receives.
- 309 (2) (a) Both the commission and counties may contract with a private firm or an
 310 individual to conduct appraisals.
- 311 (b) A county assessor may request the private firm or individual conducting appraisals to
 312 assist the county assessor in meeting the requirements of Section 59-2-303.1.
- 313 ~~[(b)]~~ (c) (i) Notwithstanding Title 63G, Chapter 2, Government Records Access and
 314 Management Act, the commission and counties may disclose the name of the
 315 taxpayer and the taxpayer's address to the contract appraiser.
- 316 (ii) A private appraiser is subject to the confidentiality requirements and penalty
 317 provisions provided in Title 63G, Chapter 2, Part 8, Remedies.
- 318 ~~[(e)]~~ (d) (i) Neither the commission nor a county may contract with a private firm or
 319 an individual under a contingency fee arrangement to assess property or prosecute
 320 or defend an appeal.
- 321 (ii) An appraisal that has been prepared on a contingency fee basis may not be
 322 allowed in any proceeding before a county board of equalization or the
 323 commission.

324 Section 8. Section **59-2-1004** is amended to read:

325 **59-2-1004 . Appeal to county board of equalization -- Real property -- Time**
 326 **period for appeal -- Public hearing requirements -- Decision of board --**
 327 **Extensions approved by commission -- Appeal to commission.**

328 (1) As used in this section:

329 (a) "Final assessed value" means:

- 330 (i) for real property for which the taxpayer appealed the valuation or equalization to
 331 the county board of equalization in accordance with this section, the value given
 332 to the real property by the county board of equalization, including a value based
 333 on a stipulation of the parties;

- 334 (ii) for real property for which the taxpayer or a county assessor appealed the
335 valuation or equalization to the commission in accordance with Section 59-2-1006,
336 the value given to the real property by:
- 337 (A) the commission, if the commission has issued a decision in the appeal or the
338 parties have entered a stipulation; or
- 339 (B) a county board of equalization, if the commission has not yet issued a decision
340 in the appeal and the parties have not entered a stipulation; or
- 341 (iii) for real property for which the taxpayer or a county assessor sought judicial
342 review of the valuation or equalization in accordance with Section 59-1-602 or
343 Title 63G, Chapter 4, Part 4, Judicial Review, the value given the real property by
344 the commission.
- 345 (b) "Inflation adjusted value" means the value of the real property that is the subject of
346 the appeal as calculated by changing the final assessed value for the previous taxable
347 year for the real property by the median property value change.
- 348 (c) "Median property value change" means the midpoint of the property value changes
349 for all real property that is:
- 350 (i) of the same class of real property as the qualified real property; and
351 (ii) located within the same county and within the same market area as the qualified
352 real property.
- 353 (d) "Property value change" means the percentage change in the fair market value of real
354 property on or after January 1 of the previous year and before January 1 of the
355 current year.
- 356 (e) "Qualified real property" means real property:
- 357 (i) for which:
- 358 (A) the taxpayer or a county assessor appealed the valuation or equalization for
359 the previous taxable year to the county board of equalization in accordance
360 with this section or the commission in accordance with Section 59-2-1006;
361 (B) the appeal described in Subsection (1)(e)(i)(A), resulted in a final assessed
362 value that was lower than the assessed value; and
363 (C) the assessed value for the current taxable year is higher than the inflation
364 adjusted value; and
- 365 (ii) that, on or after January 1 of the previous taxable year and before January 1 of the
366 current taxable year, has not had a qualifying change.
- 367 (f) "Qualifying change" means one of the following changes to real property that occurs

- 368 on or after January 1 of the previous taxable year and before January 1 of the current
369 taxable year:
- 370 (i) a physical improvement if, solely as a result of the physical improvement, the fair
371 market value of the physical improvement equals or exceeds the greater of 10% of
372 fair market value of the real property or \$20,000;
- 373 (ii) a zoning change, if the fair market value of the real property increases solely as a
374 result of the zoning change; or
- 375 (iii) a change in the legal description of the real property, if the fair market value of
376 the real property increases solely as a result of the change in the legal description
377 of the real property.
- 378 (2) (a) A taxpayer dissatisfied with the valuation or the equalization of the taxpayer's
379 real property may make an application to appeal by:
- 380 (i) filing the application with the county board of equalization within the time period
381 described in Subsection (3); or
- 382 (ii) making an application by telephone or other electronic means within the time
383 period described in Subsection (3) if the county legislative body passes a
384 resolution under Subsection (9) authorizing a taxpayer to make an application by
385 telephone or other electronic means.
- 386 (b) (i) The county board of equalization shall make a rule describing the contents of
387 the application.
- 388 (ii) In addition to any information the county board of equalization requires, the
389 application shall include information about:
- 390 (A) the burden of proof in an appeal involving qualified real property; and
391 (B) the process for the taxpayer to learn the inflation adjusted value of the
392 qualified real property.
- 393 (c) (i) (A) The county assessor shall notify the county board of equalization of a
394 qualified real property's inflation adjusted value within 15 business days after
395 the date on which the county assessor receives notice that a taxpayer filed an
396 appeal with the county board of equalization.
- 397 (B) The county assessor shall notify the commission of a qualified real property's
398 inflation adjusted value within 15 business days after the date on which the
399 county assessor receives notice that a person dissatisfied with the decision of a
400 county board of equalization files an appeal with the commission.
- 401 (ii) (A) A person may not appeal a county assessor's calculation of inflation

- 402 adjusted value but may appeal the fair market value of a qualified real property.
- 403 (B) A person may appeal a determination of whether, on or after January 1 of the
404 previous taxable year and before January 1 of the current taxable year, real
405 property had a qualifying change.
- 406 (3) (a) Except as provided in Subsection (3)(b) and for purposes of Subsection (2), a
407 taxpayer shall make an application to appeal the valuation or the equalization of the
408 taxpayer's real property on or before the later of:
- 409 (i) September 15 of the current calendar year; or
410 (ii) the last day of a 45-day period beginning on the day on which the county auditor
411 provides the notice under Section 59-2-919.1.
- 412 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
413 commission shall make rules providing for circumstances under which the county
414 board of equalization is required to accept an application to appeal that is filed after
415 the time period prescribed in Subsection (3)(a).
- 416 (4) (a) ~~[Except as provided in Subsection (4)(b), the]~~ The taxpayer shall include in the
417 application under Subsection (2)(a):
- 418 (i) the taxpayer's estimate of the fair market value of the property and any evidence
419 that may indicate that the assessed valuation of the taxpayer's property is
420 improperly equalized with the assessed valuation of comparable properties; and
421 (ii) a signed statement of the personal property located in a multi-tenant residential
422 property, as that term is defined in Section 59-2-301.8 if the taxpayer:
- 423 (A) appeals the value of multi-tenant residential property assessed in accordance
424 with Section 59-2-301.8; and
425 (B) intends to contest the value of the personal property located within the
426 multi-tenant residential property.
- 427 (b) ~~[(i)]~~ For an appeal involving qualified real property~~[: (A)]~~ the county board of
428 equalization shall presume that the fair market value of the qualified real property
429 is equal to the inflation adjusted value~~[: and] .~~
- 430 ~~[(B) except as provided in Subsection (4)(b)(ii), the taxpayer may provide the~~
431 ~~information described in Subsection (4)(a).]~~
- 432 ~~[(ii) If the taxpayer seeks to prove that the fair market value of the qualified real~~
433 ~~property is below the inflation adjusted value, the taxpayer shall provide the~~
434 ~~information described in Subsection (4)(a).]~~
- 435 (5) In reviewing evidence submitted to a county board of equalization by or on behalf of an

- 436 owner or a county assessor, the county board of equalization shall consider and weigh:
- 437 (a) the accuracy, reliability, and comparability of the evidence presented by the owner or
- 438 the county assessor;
- 439 (b) if submitted, the sales price of relevant property that was under contract for sale as of
- 440 the lien date but sold after the lien date;
- 441 (c) if submitted, the sales offering price of property that was offered for sale as of the
- 442 lien date but did not sell, including considering and weighing the amount of time for
- 443 which, and manner in which, the property was offered for sale; and
- 444 (d) if submitted, other evidence that is relevant to determining the fair market value of
- 445 the property.
- 446 (6) (a) Except as provided in Subsection (6)(c), at least five days before the day on
- 447 which the county board of equalization holds a public hearing on an appeal:
- 448 (i) the county assessor shall provide the taxpayer any evidence the county assessor
- 449 relies upon in support of the county assessor's valuation; and
- 450 (ii) the taxpayer shall provide the county assessor any evidence not previously
- 451 provided to the county assessor that the taxpayer relies upon in support of the
- 452 taxpayer's appeal.
- 453 (b) (i) The deadline described in Subsection (6)(a) does not apply to evidence that is
- 454 commercial information as defined in Section 59-1-404, if:
- 455 (A) for the purpose of complying with Section 59-1-404, the county assessor
- 456 requires that the taxpayer execute a nondisclosure agreement before the county
- 457 assessor discloses the evidence; and
- 458 (B) the taxpayer fails to execute the nondisclosure agreement before the deadline
- 459 described in Subsection (6)(a).
- 460 (ii) The county assessor shall disclose evidence described in Subsection (6)(b)(i) as
- 461 soon as practicable after the county assessor receives the executed nondisclosure
- 462 agreement.
- 463 (iii) The county assessor shall provide the taxpayer a copy of the nondisclosure
- 464 agreement with reasonable time for the taxpayer to review and execute the
- 465 agreement before the deadline described in Subsection (6)(a) expires.
- 466 (c) If at the public hearing, a party presents evidence not previously provided to the
- 467 other party, the county board of equalization shall allow the other party to respond to
- 468 the evidence in writing within 10 days after the day on which the public hearing
- 469 occurs.

- 470 (d) (i) A county board of equalization may adopt rules governing the deadlines
471 described in this Subsection (6), if the rules are no less stringent than the
472 provisions of this Subsection (6).
- 473 (ii) A county board of equalization's rule that complies with Subsection (6)(d)(i)
474 controls over the provisions of this subsection.
- 475 (7) (a) The county board of equalization shall meet and hold public hearings as
476 described in Section 59-2-1001.
- 477 (b) (i) For purposes of this Subsection (7)(b), "significant adjustment" means a
478 proposed adjustment to the valuation of real property that:
- 479 (A) is to be made by a county board of equalization; and
480 (B) would result in a valuation that differs from the original assessed value by at
481 least 20% and \$1,000,000.
- 482 (ii) When a county board of equalization is going to consider a significant
483 adjustment, the county board of equalization shall:
- 484 (A) list the significant adjustment as a separate item on the agenda of the public
485 hearing at which the county board of equalization is going to consider the
486 significant adjustment; and
487 (B) for purposes of the agenda described in Subsection (7)(b)(ii)(A), provide a
488 description of the property for which the county board of equalization is
489 considering a significant adjustment.
- 490 (c) The county board of equalization shall make a decision on each appeal filed in
491 accordance with this section within 60 days after the day on which the taxpayer
492 makes an application.
- 493 (d) The commission may approve the extension of a time period provided for in
494 Subsection (7)(c) for a county board of equalization to make a decision on an appeal.
- 495 (e) Unless the commission approves the extension of a time period under Subsection
496 (7)(d), if a county board of equalization fails to make a decision on an appeal within
497 the time period described in Subsection (7)(c), the county legislative body shall:
- 498 (i) list the appeal, by property owner and parcel number, on the agenda for the next
499 meeting the county legislative body holds after the expiration of the time period
500 described in Subsection (7)(c); and
501 (ii) hear the appeal at the meeting described in Subsection (7)(e)(i).
- 502 (f) The decision of the county board of equalization shall contain:
- 503 (i) a determination of the valuation of the property based on fair market value; and

- 504 (ii) a conclusion that the fair market value is properly equalized with the assessed
505 value of comparable properties.
- 506 (g) If no evidence is presented before the county board of equalization, the county board
507 of equalization shall presume that the equalization issue has been met.
- 508 (h) (i) If the fair market value of the property that is the subject of the appeal deviates
509 plus or minus 5% from the assessed value of comparable properties, the county
510 board of equalization shall adjust the valuation of the appealed property to reflect
511 a value equalized with the assessed value of comparable properties.
- 512 (ii) Subject to Sections 59-2-301.1, 59-2-301.2, 59-2-301.3, and 59-2-301.4,
513 equalized value established under Subsection (7)(h)(i) shall be the assessed value
514 for property tax purposes until the county assessor is able to evaluate and equalize
515 the assessed value of all comparable properties to bring all comparable properties
516 into conformity with full fair market value.
- 517 (8) If any taxpayer is dissatisfied with the decision of the county board of equalization, the
518 taxpayer may file an appeal with the commission as described in Section 59-2-1006.
- 519 (9) A county legislative body may pass a resolution authorizing taxpayers owing taxes on
520 property assessed by that county to file property tax appeals applications under this
521 section by telephone or other electronic means.

522 Section 9. Section **59-2-1004.1** is enacted to read:

523 **59-2-1004.1 . Appeals of valuation or equalization of property eligible for**
524 **deferral for 2023.**

- 525 (1) (a) Subject to Subsections (2) through (4) and for the calendar year that begins on
526 January 1, 2023, a taxpayer may file an appeal to the commission of the valuation or
527 equalization of real property that is eligible for a deferral under Section 59-2-1802.1
528 for the calendar year that begins on January 1, 2023, if:
- 529 (i) the taxpayer filed an appeal of the valuation or equalization of the property with
530 the county board of equalization for the calendar year that begins on January 1,
531 2023;
- 532 (ii) the county board of equalization has issued a decision in accordance with Section
533 59-2-1004;
- 534 (iii) the parties have not entered a stipulation regarding the value of the property; and
535 (iv) the county board of equalization does not make an adjustment in accordance with
536 Subsection 59-2-303.3.
- 537 (b) A taxpayer shall file an appeal to the commission on or before June 30, 2025.

- 538 (c) This Subsection (1) does not allow more than one formal adjudicative proceeding by
539 the commission for the calendar year beginning on January 1, 2023.
- 540 (2) (a) For the calendar year that begins on January 1, 2023, a taxpayer may file an
541 appeal of the valuation or equalization of real property for which a county assessor
542 makes an adjustment under Subsection 59-2-303.3(3) for the calendar year that
543 begins on January 1, 2023, in accordance with this Subsection (2).
- 544 (b) A taxpayer shall make an appeal under this Subsection (2):
545 (i) to the county board of equalization; and
546 (ii) on or before June 30, 2025.
- 547 (c) If a taxpayer is dissatisfied with the decision of the county board of equalization, the
548 taxpayer may file an appeal with the commission as described in Section 59-2-1006.
- 549 (d) A taxpayer may file an appeal of the valuation or equalization of property under this
550 Subsection (2) regardless of whether:
551 (i) the taxpayer previously filed an appeal of the valuation or equalization of the
552 property for the calendar year that begins on January 1, 2023;
553 (ii) the county board of equalization has issued a decision on the appeal in
554 accordance with Section 59-2-1004;
555 (iii) the commission has issued a decision on the appeal in accordance with Section
556 59-2-1006;
557 (iv) the parties have entered a stipulation regarding the value of the property; or
558 (v) any appeal of the valuation or equalization of the property for the calendar year
559 that begins on January 1, 2023, has been closed.
- 560 (3) Except as specifically provided in this section:
561 (a) an appeal to the county board of equalization shall be filed in accordance with
562 Section 59-2-1004; and
563 (b) an appeal to the commission shall be filed in accordance with Section 59-2-1006.
- 564 (4) For each property eligible to receive a deferral under Section 59-2-1802.1, this section
565 may not be interpreted to require a taxpayer to refile:
566 (a) an application to appeal in accordance with Section 59-2-1004 if an appeal before the
567 county board of equalization is pending for the calendar year that begins on January
568 1, 2023; or
569 (b) a notice of appeal in accordance with Section 59-2-1006 if an appeal before the
570 commission is pending for the calendar year that begins on January 1, 2023.
- 571 Section 10. Section **59-2-1008** is amended to read:

572 **59-2-1008 . Investigations by commission -- Assessment of escaped property --**573 **Increase or decrease of assessed valuation.**574 (1) As used in this section, "review information" means, as reported by a county assessor:575 (a) the number of properties that:576 (i) required a review in accordance with Section 59-2-303.3; and577 (ii) the county reduced the value as a result of the review; and578 (b) the parcel number of any property:579 (i) that required a review in accordance with Section 59-2-303.3;580 (ii) that has an increase in value of \$50,000 or more; and581 (iii) for which the county assessor did not reduce the value.582 (2) (a) Each year the commission shall conduct an investigation throughout each county583 of the state to determine whether all property subject to taxation is on the assessment584 rolls[,] and whether the property is being assessed at fair market value.585 (b) When, after any investigation, [it is found] the commission finds that any property [586 which] that is subject to taxation is not assessed, [then-]the commission shall direct587 the county assessor, the county board of equalization, or the county auditor, as [it] the588 commission may determine, to enter the assessment of the escaped property.589 [(2)] (3) If [it is found] the commission finds that any property in any county is not being590 assessed at [its] the property's fair market value, the commission shall, for the purpose of591 equalizing the value of property in the state, increase or decrease the valuation of the592 property in order to enforce the assessment of all property subject to taxation upon the593 basis of its fair market value, and shall direct the county assessor, the county board of594 equalization, or the county auditor, as [it] the commission may determine, to correct the595 value of the property in a manner prescribed by the commission.596 [(3)] (4) The county assessors, county boards of equalization, and county auditors shall597 make all increases or decreases as may be required by the commission to make the598 assessment of all property within the county conform to [its] the property's fair market599 value.600 (5) Each year, after receiving the review information from a county assessor and on or601 before June 8, the commission shall:602 (a) review the assessment of a property described in Subsection (1)(b); and603 (b) if warranted, take action as described in Subsection 59-1-210(23).604 (6) For review information relating to the calendar year that begins January 1, 2023, the605 commission shall on or before June 15, 2024:

- 606 (a) review the assessment of a property described in Subsection (1)(b); and
 607 (b) if warranted, take reasonable action to correct an error in assessment and report any
 608 action to the county auditor.

609 (7) The commission shall report the review information and the number of properties for
 610 which an adjustment is made in accordance with Subsection (5) to the Revenue and
 611 Taxation Interim Committee annually on or before the September interim meeting.

612 (8) The commission shall include in the report the name of each county that reported review
 613 information for the current calendar year and the previous calendar year.

614 Section 11. Section **59-2-1330** is amended to read:

615 **59-2-1330 . Payment of property taxes -- Payments to taxpayer by state or taxing**
 616 **entity -- Refund of penalties paid by taxpayer -- Refund of interest paid by**
 617 **taxpayer -- Payment of interest to taxpayer -- Judgment levy -- Objections to**
 618 **assessments by the commission -- Time periods for making payments to taxpayer.**

619 (1) Unless otherwise specifically provided by statute, property taxes shall be paid directly to[
 620 ~~the county assessor or~~] the county treasurer:

621 (a) on the date that the property taxes are due; and

622 (b) as provided in this chapter.

623 (2) (a) The county treasurer shall apply a payment that is insufficient to cover both a tax
 624 or tax notice charge that is deferred in accordance with Part 18, Tax Deferral and Tax
 625 Abatement, and a current year property tax or tax notice charge to the current tax year
 626 property tax or tax notice charge first.

627 (b) The county treasurer shall send notice to the property owner:

628 (i) that the payment was insufficient;

629 (ii) that the county applied the payment to the tax or tax notice charges for the current
 630 tax year; and

631 (iii) of the amount of tax and tax notice charge that is outstanding.

632 [(2)] (3) A taxpayer shall receive payment as provided in this section if a reduction in the
 633 amount of any tax levied against any property for which the taxpayer paid a tax or any
 634 portion of a tax under this chapter for a calendar year is required by a final and
 635 unappealable judgment or order described in Subsection [(3)] (4) issued by:

636 (a) a county board of equalization;

637 (b) the commission; or

638 (c) a court of competent jurisdiction.

639 [(3)] (4) (a) For purposes of Subsection [(2)] (3), the state or any taxing entity that has

- 640 received property taxes or any portion of property taxes from a taxpayer described in
 641 Subsection (2) shall pay the taxpayer if:
- 642 (i) the taxes the taxpayer paid in accordance with Subsection [~~(2)~~] (3) are collected by
 643 an authorized officer of the:
- 644 (A) county; or
 645 (B) state; and
- 646 (ii) the taxpayer obtains a final and unappealable judgment or order:
- 647 (A) from~~[:]~~ a county board of equalization, the commission, or a court of
 648 competent jurisdiction;
 649 [~~(I) a county board of equalization;~~]
 650 [~~(II) the commission; or]~~
 651 [~~(III) a court of competent jurisdiction;~~]
- 652 (B) against:
- 653 (I) the taxing entity or an authorized officer of the taxing entity; or
 654 (II) the state or an authorized officer of the state; and
- 655 (C) ordering a reduction in the amount of any tax levied against any property for
 656 which a taxpayer paid a tax or any portion of a tax under this chapter for the
 657 calendar year.
- 658 (b) The amount that the state or a taxing entity shall pay a taxpayer shall be determined
 659 in accordance with Subsections [~~(4)~~] (5) through [~~(7)~~] (8).
- 660 [~~(4)~~] (5) For purposes of Subsections [~~(2)~~ and] (3) and (4), the amount the state shall pay to
 661 a taxpayer is equal to the sum of:
- 662 (a) if the difference described in this Subsection [~~(4)(a)~~] (5)(a) is greater than \$0, the
 663 difference between:
- 664 (i) the tax the taxpayer paid to the state in accordance with Subsection [~~(2)~~] (3); and
 665 (ii) the amount of the taxpayer's tax liability to the state after the reduction in the
 666 amount of tax levied against the property in accordance with the final and
 667 unappealable judgment or order described in Subsection [~~(3)~~] (4);
- 668 (b) if the difference described in this Subsection [~~(4)(b)~~] (5)(b) is greater than \$0, the
 669 difference between:
- 670 (i) any penalties the taxpayer paid to the state in accordance with Section 59-2-1331;
 671 and
 672 (ii) the amount of penalties the taxpayer is liable to pay to the state in accordance
 673 with Section 59-2-1331 after the reduction in the amount of tax levied against the

- 674 property in accordance with the final and unappealable judgment or order
675 described in Subsection [~~(3)~~] (4);
- 676 (c) as provided in Subsection [~~(6)(a)~~] (7)(a), interest the taxpayer paid in accordance with
677 Section 59-2-1331 on the amounts described in Subsections [~~(4)(a) and (4)(b)~~] (5)(a)
678 and (5)(b); and
- 679 (d) as provided in Subsection [~~(6)(b)~~] (7)(b), interest on the sum of the amounts
680 described in^[-:] Subsections (5)(a), (5)(b), and (5)(c).
- 681 [(i) ~~Subsection (4)(a);~~
682 [(ii) ~~Subsection (4)(b); and~~
683 [(iii) ~~Subsection (4)(c);~~
- 684 [~~(5)~~] (6) For purposes of Subsections^[-(2) and] (3) and (4), the amount a taxing entity shall
685 pay to a taxpayer is equal to the sum of:
- 686 (a) if the difference described in this Subsection [~~(5)(a)~~] (6)(a) is greater than \$0, the
687 difference between:
- 688 (i) the tax the taxpayer paid to the taxing entity in accordance with Subsection [~~(2)~~] (3);
689 and
- 690 (ii) the amount of the taxpayer's tax liability to the taxing entity after the reduction in
691 the amount of tax levied against the property in accordance with the final and
692 unappealable judgment or order described in Subsection [~~(3)~~] (4);
- 693 (b) if the difference described in this Subsection [~~(5)(b)~~] (6)(b) is greater than \$0, the
694 difference between:
- 695 (i) any penalties the taxpayer paid to the taxing entity in accordance with Section
696 59-2-1331; and
- 697 (ii) the amount of penalties the taxpayer is liable to pay to the taxing entity in
698 accordance with Section 59-2-1331 after the reduction in the amount of tax levied
699 against the property in accordance with the final and unappealable judgment or
700 order described in Subsection [~~(3)~~] (4);
- 701 (c) as provided in Subsection [~~(6)(a)~~] (7)(a), interest the taxpayer paid in accordance with
702 Section 59-2-1331 on the amounts described in Subsections [~~(5)(a) and (5)(b)~~] (6)(a)
703 and (6)(b); and
- 704 (d) as provided in Subsection [~~(6)(b)~~] (7)(b), interest on the sum of the amounts
705 described in^[-:] Subsections (6)(a), (6)(b), and (6)(c).
- 706 [(i) ~~Subsection (5)(a);~~
707 [(ii) ~~Subsection (5)(b); and~~

- 708 ~~[(iii) Subsection (5)(e):]~~
- 709 ~~[(6)]~~ (7) Except as provided in Subsection ~~[(7)]~~ (8):
- 710 (a) interest shall be refunded to a taxpayer on the amount described in Subsection ~~[(4)(e)~~
- 711 ~~or (5)(e)]~~ (5)(c) or (6)(c) in an amount equal to the amount of interest the taxpayer
- 712 paid in accordance with Section 59-2-1331; and
- 713 (b) interest shall be paid to a taxpayer on the amount described in Subsection ~~[(4)(d) or]~~
- 714 ~~(5)(d) or (6)(d):~~
- 715 (i) beginning on the later of:
- 716 (A) the day on which the taxpayer paid the tax in accordance with Subsection ~~[(2)]~~
- 717 (3); or
- 718 (B) January 1 of the calendar year immediately following the calendar year for
- 719 which the tax was due;
- 720 (ii) ending on the day on which the state or a taxing entity pays to the taxpayer the
- 721 amount required by Subsection ~~[(4) or]~~ (5) or (6); and
- 722 (iii) at the interest rate earned by the state treasurer on public funds transferred to the
- 723 state treasurer in accordance with Section 51-7-5.
- 724 ~~[(7) Notwithstanding Subsection (6):]~~
- 725 ~~[(a)]~~ (8) (a) ~~[the]~~ The state may not pay or refund interest to a taxpayer under Subsection [
- 726 ~~(6)]~~ (7) on any tax the taxpayer paid in accordance with Subsection ~~[(2)]~~ (3) that
- 727 exceeds the amount of tax levied by the state for that calendar year as stated on the
- 728 notice required by Section 59-2-1317~~[-and]~~ .
- 729 (b) ~~[a]~~ A taxing entity may not pay or refund interest to a taxpayer under Subsection ~~[(6)]~~
- 730 (7) on any tax the taxpayer paid in accordance with Subsection ~~[(2)]~~ (3) that exceeds
- 731 the amount of tax levied by the taxing entity for that calendar year as stated on the
- 732 notice required by Section 59-2-1317.
- 733 ~~[(8)]~~ (9) (a) Each taxing entity may levy a tax to pay ~~[its]~~ the taxing entity's share of the
- 734 final and unappealable judgment or order described in Subsection ~~[(3)]~~ (4) if:
- 735 (i) the final and unappealable judgment or order is issued no later than 15 days prior
- 736 to the date the certified tax rate is set under Section 59-2-924;
- 737 (ii) the amount of the judgment levy is included on the notice under Section
- 738 59-2-919.1; and
- 739 (iii) the final and unappealable judgment or order is an eligible judgment, as defined
- 740 in Section 59-2-102.
- 741 (b) The levy under Subsection ~~[(8)(a)]~~ (9)(a) is in addition to, and exempt from, the

- 742 maximum levy established for the taxing entity.
- 743 [(9)] (10) (a) A taxpayer that objects to the assessment of property assessed by the
744 commission shall pay, on or before the property tax due date established under
745 Subsection 59-2-1331(1) or Section 59-2-1332, the full amount of taxes stated on the
746 notice required by Section 59-2-1317 if:
- 747 (i) the taxpayer has applied to the commission for a hearing in accordance with
748 Section 59-2-1007 on the objection to the assessment; and
 - 749 (ii) the commission has not issued a written decision on the objection to the
750 assessment in accordance with Section 59-2-1007.
- 751 (b) A taxpayer that pays the full amount of taxes due under Subsection [(9)(a)] (10)(a) is
752 not required to pay penalties or interest on an assessment described in Subsection [
753 (9)(a)] (10)(a) unless:
- 754 (i) a final and unappealable judgment or order establishing that the property
755 described in Subsection [(9)(a)] (10)(a) has a value greater than the value stated on
756 the notice required by Section 59-2-1317 is issued by:
 - 757 (A) the commission; or
 - 758 (B) a court of competent jurisdiction; and
 - 759 (ii) the taxpayer fails to pay the additional tax liability resulting from the final and
760 unappealable judgment or order described in Subsection [(9)(b)(i)] (10)(b)(i)
761 within a 45-day period after the county bills the taxpayer for the additional tax
762 liability.
- 763 [(10)] (11) (a) Except as provided in Subsection [(10)(b)] (11)(b), a payment that is
764 required by this section shall be paid to a taxpayer:
- 765 (i) within 60 days after the day on which the final and unappealable judgment or
766 order is issued in accordance with Subsection [(3)] (4); or
 - 767 (ii) if a judgment levy is imposed in accordance with Subsection [(8)] (9):
 - 768 (A) if the payment to the taxpayer required by this section is \$5,000 or more, no
769 later than December 31 of the year in which the judgment levy is imposed; and
 - 770 (B) if the payment to the taxpayer required by this section is less than \$5,000,
771 within 60 days after the date the final and unappealable judgment or order is
772 issued in accordance with Subsection [(3)] (4).
- 773 (b) [~~Notwithstanding Subsection (10)(a), a~~] A taxpayer may enter into an agreement:
774 (i) that establishes a time period other than a time period described in Subsection [
775 (10)(a)] (11)(a) for making a payment to the taxpayer that is required by this

776 section; and

777 (ii) with:

778 (A) an authorized officer of a taxing entity for a tax imposed by a taxing entity; or

779 (B) an authorized officer of the state for a tax imposed by the state.

780 Section 12. Section **59-2-1331** is amended to read:

781 **59-2-1331 . Property tax due date -- Date tax is delinquent -- Penalty -- Interest --**

782 **Payments -- Refund of prepayment.**

783 (1) (a) Except as provided in Subsection (1)(b) and subject to Subsections (1)(c) and (d),
784 all property taxes, unless otherwise specifically provided for under Section 59-2-1332,
785 or other law, and any tax notice charges, are due on November 30 of each year
786 following the date of levy.

787 (b) If November 30 falls on a Saturday, Sunday, or holiday:

788 (i) the date of the next following day that is not a Saturday, Sunday, or holiday shall
789 be substituted in Subsection (1)(a) and Subsection 59-2-1332(1) for November 30;
790 and

791 (ii) the date of the day occurring 30 days after the date under Subsection (1)(b)(i)
792 shall be substituted in Subsection 59-2-1332(1) for December 30.

793 (c) If a property tax is paid or postmarked after the due date described in this Subsection
794 (1) the property tax is delinquent.

795 (d) A county treasurer or other public official, public entity, or public employee may not
796 require the payment of a property tax before the due date described in this Subsection
797 (1).

798 (2) (a) Except as provided in Subsections (2)(e)~~[-and]~~ , (f), and (g)(i), for each parcel,
799 all delinquent taxes and tax notice charges on each separately assessed parcel are
800 subject to a penalty of 2.5% of the amount of the delinquent taxes and tax notice
801 charges or \$10, whichever is greater.

802 (b) Unless the delinquent taxes and tax notice charges, together with the penalty, are
803 paid on or before January 31, the amount of taxes and tax notice charges and penalty
804 shall bear interest on a per annum basis from the January 1 immediately following
805 the delinquency date.

806 (c) Except as provided in Subsection (2)(d), for purposes of Subsection (2)(b), the
807 interest rate is equal to the sum of:

808 (i) 6%; and

809 (ii) the federal funds rate target:

- 810 (A) established by the Federal Open Markets Committee; and
- 811 (B) that exists on the January 1 immediately following the date of delinquency.
- 812 (d) The interest rate described in Subsection (2)(c) may not be:
- 813 (i) less than 7%; or
- 814 (ii) more than 10%.
- 815 (e) The penalty described in Subsection (2)(a) is 1% of the amount of the delinquent
- 816 taxes and tax notice charges or \$10, whichever is greater, if all delinquent taxes, all
- 817 tax notice charges, and the penalty are paid on or before the January 31 immediately
- 818 following the delinquency date.
- 819 (f) This section does not apply to the costs, charges, and interest rate accruing on any tax
- 820 notice charge related to an assessment assessed in accordance with:
- 821 (i) Title 11, Chapter 42, Assessment Area Act; or
- 822 (ii) Title 11, Chapter 42a, Commercial Property Assessed Clean Energy Act.
- 823 (g) (i) The county shall waive any penalty or interest for a property granted a deferral
- 824 in accordance with Section 59-2-1802.1 from the day of the delinquency through
- 825 the end of the deferral period.
- 826 (ii) Penalties and interest accrue in accordance with this Subsection (2) on any tax or
- 827 tax notice charge that is delinquent after the deferral period ends.
- 828 (3) (a) If the delinquency exceeds one year, the amount of taxes, tax notice charges, and
- 829 penalties for that year and all succeeding years shall bear interest until settled in full
- 830 through redemption or tax sale.
- 831 (b) The interest rate to be applied shall be calculated for each year as established under
- 832 Subsection (2) and shall apply on each individual year's delinquency until paid.
- 833 (4) The county treasurer may accept and credit on account against taxes and tax notice
- 834 charges becoming due during the current year, at any time before or after the tax rates
- 835 are adopted, but not subsequent to the date of delinquency, either:
- 836 (a) payments in amounts of not less than \$10; or
- 837 (b) the full amount of the unpaid tax and tax notice charges.
- 838 (5) (a) At any time before the county treasurer provides the tax notice described in
- 839 Section 59-2-1317, the county treasurer may refund amounts accepted and credited
- 840 on account against taxes and tax notice charges becoming due during the current year.
- 841 (b) Upon recommendation by the county treasurer, the county legislative body shall
- 842 adopt rules or ordinances to implement the provisions of this Subsection (5).
- 843 Section 13. Section **59-2-1343** is amended to read:

844 **59-2-1343 . Tax sale listing.**

845 (1) (a) If any property is not redeemed by March 15 following the lapse of four years
 846 from the date when any item in Subsection (1)(b) became delinquent, the county
 847 treasurer shall immediately file a listing with the county auditor of all properties
 848 whose redemption period is expiring in the nearest forthcoming tax sale to pay all
 849 outstanding property taxes and tax notice charges.

850 (b) [A] Except as provided in Subsection (1)(c), a delinquency of any of the following
 851 triggers the tax sale process described in Subsection (1)(a):

852 (i) property tax; or

853 (ii) a tax notice charge.

854 (c) A property tax or a tax notice charge that is deferred in accordance with Section
 855 59-2-1802.1 is delinquent only if full payment of the property tax and any tax notice
 856 charges is not made before the end of the five-year deferral period.

857 (2) The listing is known as the "tax sale listing."

858 Section 14. Section **59-2-1601** is amended to read:

859 **59-2-1601 . Definitions.**

860 As used in this part:

861 (1) "County additional property tax" means the property tax levy described in Subsection
 862 59-2-1602(4).

863 (2) "Fund" means the Property Tax Valuation Fund created in Section 59-2-1602.

864 (3) "Multicounty Appraisal Trust" means the Multicounty Appraisal Trust created by an
 865 agreement:

866 (a) entered into by all of the counties in the state; and

867 (b) authorized by Title 11, Chapter 13, Interlocal Cooperation Act.

868 (4) "Multicounty assessing and collecting levy" means a property tax levied in accordance
 869 with Subsection 59-2-1602(2).

870 (5) (a) "Property valuation service" means any service or technology that promotes
 871 uniform assessment levels for the valuation of personal property and real property in
 872 accordance with Part 3, County Assessment.

873 (b) "Property valuation service" includes statewide aerial imagery, change detection,
 874 sketch validation, exception analysis, commercial valuation modeling, residential
 875 valuation modeling, automated valuation modeling, and equity analysis.

876 [~~5~~] (6) "Statewide property tax system" means a computer assisted system for mass
 877 appraisal, equalization, collection, distribution, and administration related to property

878 tax, created by the Multicounty Appraisal Trust in accordance with Section 59-2-1606.

879 Section 15. Section **59-2-1606** is amended to read:

880 **59-2-1606 . Statewide property tax system funding for counties -- Disbursements**
881 **to the Multicounty Appraisal Trust -- Use of funds.**

882 (1) The funds deposited into the Multicounty Appraisal Trust in accordance with Section
883 59-2-1602 shall be used to provide funding for[-] :

884 (a) a statewide property tax system that will promote:

885 [~~(a)~~] (i) the accurate valuation of property;

886 [~~(b)~~] (ii) the establishment and maintenance of uniform assessment levels among
887 counties within the state;

888 [~~(c)~~] (iii) efficient administration of the property tax system, including the costs of
889 assessment, collection, and distribution of property taxes; and

890 [~~(d)~~] (iv) the uniform filing of a signed statement a county assessor requests under
891 Section 59-2-306, including implementation of a statewide electronic filing system[-]
892 ; and

893 (b) property valuation services within the counties.

894 (2) (a) An association representing at least two-thirds of the counties in the state shall
895 appoint a trustee.

896 [(2)] (b) The trustee of the Multicounty Appraisal Trust shall:

897 [~~(a)~~] (i) determine which projects to fund, including property valuation services within
898 counties; and

899 [~~(b)~~] (ii) oversee the administration of a statewide property tax system that meets the
900 requirements of Subsection (1)(a).

901 (3) (a) Except as provided in Subsection (3)(b), each county shall adopt the statewide
902 property tax system on or before January 1, 2026.

903 (b) A county is exempt from the requirement in Subsection (3)(a) if:

904 (i) the county utilizes a computer assisted property tax system for mass appraisal
905 other than the statewide property tax system;

906 (ii) the county demonstrates to the trustee of the Multicounty Appraisal Trust and to
907 the commission that the property tax system described in Subsection (3)(b)(i) is
908 interoperable with the statewide property tax system; and

909 (iii) the trustee of the Multicounty Appraisal Trust and the commission approve the
910 county's exemption from the requirement in Subsection (3)(a).

911 (c) The commission and an association that represents at least two-thirds of the counties

912 in the state shall assist any county adopting the statewide property tax system.

913 Section 16. Section **59-2-1801** is amended to read:

914 **59-2-1801 . Definitions.**

915 As used in this part:

- 916 (1) "Abatement" means a tax abatement described in Section 59-2-1803.
- 917 (2) "Deferral" means a postponement of a tax due date or a tax notice charge granted in
918 accordance with Section 59-2-1802, 59-2-1802.1, or 59-2-1802.5.
- 919 (3) "Eligible owner" means an owner of an attached or a detached single-family residence:
920 (a) (i) who is 75 years old or older on or before December 31 of the year in which the
921 individual applies for a deferral under this part;
922 (ii) whose household income does not exceed 200% of the maximum household
923 income certified to a homeowner's credit described in Section 59-2-1208; and
924 (iii) whose household liquid resources do not exceed 20 times the amount of property
925 taxes levied on the owner's residence for the preceding calendar year; or
926 (b) that is a trust described in Section 59-2-1805 if the grantor of the trust is an
927 individual described in Subsection (3)(a).
- 928 (4) "Household" means the same as that term is defined in Section 59-2-1202.
- 929 (5) "Household income" means the same as that term is defined in Section 59-2-1202.
- 930 (6) "Household liquid resources" means the following resources that are not included in an
931 individual's household income and held by one or more members of the individual's
932 household:
933 (a) cash on hand;
934 (b) money in a checking or savings account;
935 (c) savings certificates; and
936 (d) stocks or bonds.
- 937 (7) "Indigent individual" [is] means a poor individual as described in Utah Constitution,
938 Article XIII, Section 3, Subsection (4), who:
939 (a) (i) is at least 65 years old; or
940 (ii) is less than 65 years old and:
941 (A) the county finds that extreme hardship would prevail on the individual if the
942 county does not defer or abate the individual's taxes; or
943 (B) the individual has a disability;
- 944 (b) has a total household income, as defined in Section 59-2-1202, of less than the
945 maximum household income certified to a homeowner's credit described in Section

- 946 59-2-1208;
- 947 (c) resides for at least 10 months of the year in the residence that would be subject to the
948 requested abatement or deferral; and
- 949 (d) cannot pay the tax assessed on the individual's residence when the tax becomes due.
- 950 (8) "Property taxes due" means the taxes due on an indigent individual's property:
- 951 (a) for which a county granted an abatement under Section 59-2-1803; and
- 952 (b) for the calendar year for which the county grants the abatement.
- 953 (9) "Property taxes paid" means an amount equal to the sum of:
- 954 (a) the amount of property taxes the indigent individual paid for the taxable year for
955 which the indigent individual applied for the abatement; and
- 956 (b) the amount of the abatement the county grants under Section 59-2-1803.
- 957 (10) "Qualifying increase" means a valuation that is equal to or more than 150% higher
958 than the previous year's valuation for property that:
- 959 (a) is county assessed; and
- 960 (b) on or after January 1 of the previous year and before January 1 of the current year
961 has not had:
- 962 (i) a physical improvement if the fair market value of the physical improvement
963 increases enough to result in the valuation increase solely as a result of the
964 physical improvement;
- 965 (ii) a zoning change if the fair market value of the real property increases enough to
966 result in the valuation increase solely as a result of the zoning change; or
- 967 (iii) a change in the legal description of the real property, if the fair market value of
968 the real property increases enough to result in the valuation increase solely as a
969 result of the change in the legal description of the real property.
- 970 ~~[(10)]~~ (11) "Relative" means a spouse, child, parent, grandparent, grandchild, brother, sister,
971 parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or a
972 spouse of any of these individuals.
- 973 ~~[(11)]~~ (12) "Residence" means real property where an individual resides, including:
- 974 (a) a mobile home, as defined in Section 41-1a-102; or
- 975 (b) a manufactured home, as defined in Section 41-1a-102.
- 976 (13) "Tax notice charge" means the same as that term is defined in Section 59-2-1301.5.
977 Section 17. Section 59-2-1802.1 is enacted to read:
- 978 **59-2-1802.1 . Property tax deferral for property with a qualifying increase.**
- 979 (1) (a) A county shall grant a deferral for any real property if an owner of the property:

- 980 (i) applies for a property tax deferral on or before the date provided in Subsection
981 (1)(b); and
- 982 (ii) has a qualifying increase for the calendar year that begins on January 1, 2023, or
983 January 1, 2024.
- 984 (b) The owner of the property shall apply for a deferral on or before the later of:
985 (i) June 30, 2025; or
986 (ii) if an appeal of valuation or equalization of a property described in Subsection
987 (1)(a) is filed with a county board of equalization, the commission, or a court of
988 competent jurisdiction, 30 days after the day on which the county board of
989 equalization, the commission, or a court of competent jurisdiction issues a final,
990 unappealable judgment or order.
- 991 (2) (a) The period of deferral is five years.
- 992 (b) The property owner shall pay 20% of the taxes and tax notice charges due during
993 each year of the five-year deferral period.
- 994 (c) A county shall grant a separate five-year deferral period if an owner has a qualifying
995 increase for both the calendar year that begins on January 1, 2023, and the calendar
996 year that begins on January 1, 2024.
- 997 (3) (a) Taxes and tax notice charges deferred under this part accumulate as a lien against
998 the residential property.
- 999 (b) A lien described in this Subsection (3) has the same legal status as a lien described in
1000 Section 59-2-1325.
- 1001 (c) To release the lien described in this Subsection (3), an owner shall pay the total
1002 amount subject to the lien on or before the earlier of:
1003 (i) the day on which the five-year deferral period ends; or
1004 (ii) the day the owner sells or otherwise disposes of the real property.
- 1005 (d) When the deferral period ends:
1006 (i) the lien becomes due and subject to the collection procedures described in Section
1007 59-2-1331; and
1008 (ii) the date of levy is the date that the deferral period ends.
- 1009 (4) (a) Notwithstanding Section 59-2-1331, a county may not impose a penalty or
1010 interest during the period of deferral.
- 1011 (b) If the property owner does not make all deferred payments before the day on which
1012 the five-year deferral period ends, the county may assess a penalty or interest in
1013 accordance with Section 59-2-1331 on the unpaid amount.

- 1014 (5) (a) If a county grants an owner more than one deferral for the same property, the
1015 county is not required to submit for recording more than one lien.
- 1016 (b) Each subsequent deferral relates back to the date of the initial lien filing.
- 1017 (6) (a) For each property for which the county grants a deferral, the treasurer shall
1018 maintain a record that is an itemized account of the total amount of deferred property
1019 taxes and deferred tax notice charges subject to the lien.
- 1020 (b) The record described in this Subsection (6) is the official record of the amount of the
1021 lien.
- 1022 (7) For a property that has a qualifying increase for the calendar year that begins on January
1023 1, 2023, or January 1, 2024, a county assessor shall include with the notice provided in
1024 accordance with Section 59-2-919.1 for the calendar year that begins on January 1,
1025 2024, a notice informing the owner of record of:
- 1026 (a) (i) for a property that has a qualifying increase for the calendar year that begins on
1027 January 1, 2023, the option to file an appeal under the extended period described
1028 in Section 59-2-1004.1; or
- 1029 (ii) for a property that has a qualifying increase for the calendar year that begins on
1030 January 1, 2024, the option to file an appeal under Section 59-2-1004;
- 1031 (b) instructions for filing an appeal;
- 1032 (c) the option to apply for a deferral in accordance with this section; and
- 1033 (d) the ability of the county to waive any penalty or interest assessed in accordance with
1034 Section 59-2-1331.
- 1035 Section 18. **Effective date.**
- 1036 This bill takes effect on May 1, 2024.
- 1037 Section 19. **Retrospective operation.**
- 1038 (1) The following sections have retrospective operation to January 1, 2023:
- 1039 (a) Section 59-2-109.1; and
- 1040 (b) Section 59-2-1004.1.
- 1041 (2) The following sections have retrospective operation to January 1, 2024:
- 1042 (a) Section 59-2-109;
- 1043 (b) Section 59-2-303;
- 1044 (c) Section 59-2-303.1;
- 1045 (d) Section 59-2-303.3;
- 1046 (e) Section 59-2-702.5;
- 1047 (f) Section 59-2-703;

- 1048 (g) Section 59-2-1004;
- 1049 (h) Section 59-2-1008;
- 1050 (i) Section 59-2-1330;
- 1051 (j) Section 59-2-1331;
- 1052 (k) Section 59-2-1343;
- 1053 (l) Section 59-2-1801; and
- 1054 (m) Section 59-2-1802.1.