

COUNTY PROPERTY TAX STATEMENT AMENDMENTS

2022 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Stewart E. Barlow

Senate Sponsor: Daniel McCay

LONG TITLE

General Description:

This bill addresses the annual property tax statement each county auditor prepares for the State Tax Commission and the State Auditor.

Highlighted Provisions:

This bill:

- ▶ repeals the requirement that the county auditor annually provide the State Auditor a property tax statement; and
- ▶ makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-2-325, as last amended by Laws of Utah 2000, Chapter 86

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

Section 1. Section **59-2-325** is amended to read:

59-2-325. Statement transmitted to commission.

(1) The county auditor shall, before November 1 of each year^[7]:

(a) prepare from the assessment rolls of that year a statement showing:

(i) the amount and value of all property in the county, as classified by the county

30 assessment rolls, and the value of each class;

31 (ii) the total amount of taxes remitted by the county board of equalization;

32 (iii) the state's share of the taxes remitted;

33 (iv) the county's share of the taxes remitted;

34 (v) the rate of county taxes; and

35 (vi) any other information requested by the [state auditor. The statement shall be made

36 ~~in duplicate, upon forms provided by the state auditor, and as soon as prepared shall be~~

37 ~~transmitted, one copy to the state auditor and one copy to the commission.] commission; and~~

38 (b) provide a copy of the statement to the commission.

39 (2) The county auditor shall prepare the statement in the manner prescribed by the

40 commission.