

**PROPERTY TAX NOTICE AMENDMENTS**

2013 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Kraig Powell**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill modifies the content of a property tax notice.

**Highlighted Provisions:**

This bill:

► requires a property tax notice to state the amount of property taxes imposed on the taxpayer that represents revenue distributed to charter schools.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**59-2-1317**, as last amended by Laws of Utah 1997, Second Special Session, Chapter 2

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

Section 1. Section **59-2-1317** is amended to read:

**59-2-1317. Index of property owners -- Tax notice -- Contents of notice.**

(1) The treasurer shall:

(a) collect the taxes; and

(b) furnish to each taxpayer, except those taxpayers under Sections 59-2-1302 and



28 59-2-1307, by mail, postage prepaid, or leave at the taxpayer's residence or usual place of  
29 business, if known, a notice stating:

30 (i) the kind and value of property assessed to the taxpayer;  
31 (ii) the street address of the property, if available to the county;  
32 (iii) that the property may be subject to a detailed review in the next year under Section  
33 59-2-303.1;

34 (iv) the amount of taxes levied;  
35 (v) property tax information pertaining to taxpayer relief, options for payment of taxes,  
36 and collection procedures;

37 (vi) other information specifically authorized to be included on the notice under Title  
38 59, Chapter 2, Property Tax Act; ~~and~~

39 (vii) the information required by Subsection (5); and  
40 ~~[(vii)]~~ (viii) other property tax information approved by the commission.

41 (2) For any property for which property taxes are delinquent, the treasurer shall stamp  
42 on the notice "Prior taxes are delinquent on this parcel."

43 (3) The notice shall:

44 (a) separately state all taxes levied only on a certain kind or class of property for a  
45 special purpose;

46 (b) have printed or stamped on it when and where the taxes are payable;

47 (c) state the date on which the taxes will be delinquent; and

48 (d) state the penalty provided by law.

49 (4) (a) The notice shall be mailed by November 1.

50 (b) The treasurer shall keep on file in the treasurer's office the information set forth in  
51 the notice.

52 (c) The county treasurer is not required to mail out a tax receipt acknowledging  
53 payment.

54 (5) (a) The notice a treasurer is required to furnish to a taxpayer under Subsection (1)  
55 shall state the amount of property taxes imposed on the taxpayer that represents revenue  
56 distributed to charter schools as provided in Section 53A-1a-513.

57 (b) For purposes of the statement required by Subsection (5)(a), a treasurer shall  
58 determine the amount of property taxes described in Subsection (5)(a) in accordance with a

59 formula established by the State Tax Commission in rules adopted in accordance with Title  
60 63G, Chapter 3, Utah Administrative Rulemaking Act.

61 (c) By the date specified by the State Tax Commission in rules adopted under  
62 Subsection (5)(b), the State Board of Education shall report to county treasurers the estimated  
63 amount of revenues of each school district to be distributed to charter schools as provided in  
64 Section 53A-1a-513.

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**Legislative Review Note**  
**as of 11-28-12 6:10 PM**

**Office of Legislative Research and General Counsel**