

Senator Daniel McCay proposes the following substitute bill:

PROPERTY TRANSACTION AMENDMENTS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Daniel McCay

House Sponsor: Steve Eliason

LONG TITLE

General Description:

This bill modifies provisions relating to property.

Highlighted Provisions:

This bill:

- ▶ requires, when ownership of real property is transferred, the grantor or the closing agent make available information about the property, including purchase price, to the county recorder;

- ▶ makes the purchase price a private record for purposes of the Government Records Access and Management Act, with exceptions for sharing with the county assessors, the State Tax Commission, and parties to a property tax appeal;

- ▶ makes the purchase price a confidential property tax record;

- ▶ prohibits certain uses of the purchase price information;

- ▶ modifies the burden of proof and presumed value in an appeal to the county board of equalization involving property with an increase in value that exceeds a certain threshold;

- ▶ authorizes the circumstances under which a county assessor shall assess commercial real property subject to a lease using an income approach;

- ▶ schedules the termination of the disclosure, burden of proof, and lease assessment



- 26 requirements but requires legislative review before termination;
- 27 ▶ modifies the valuation process for property of a telecommunications service
- 28 provider;
- 29 ▶ authorizes the use of trust funds for hiring professional appraisers to provide
- 30 property valuation services within rural counties;
- 31 ▶ establishes qualifications for professional appraisers hired by the Multicounty
- 32 Appraisal Trust to provide property valuation services; and
- 33 ▶ makes technical and conforming changes.

34 **Money Appropriated in this Bill:**

35 None

36 **Other Special Clauses:**

37 This bill provides retrospective operation.

38 **Utah Code Sections Affected:**

39 AMENDS:

- 40 **59-1-404**, as last amended by Laws of Utah 2023, Chapters 21, 492
- 41 **59-2-109**, as last amended by Laws of Utah 2023, Chapter 471
- 42 **59-2-306**, as last amended by Laws of Utah 2022, Chapters 239, 293
- 43 **59-2-306.5**, as enacted by Laws of Utah 2022, Chapter 239
- 44 **59-2-1004**, as last amended by Laws of Utah 2022, Chapter 168
- 45 **59-2-1005**, as last amended by Laws of Utah 2022, Chapter 239
- 46 **59-2-1606**, as last amended by Laws of Utah 2020, Chapter 447
- 47 **61-2-202**, as enacted by Laws of Utah 2010, Chapter 379
- 48 **63G-2-202**, as last amended by Laws of Utah 2023, Chapter 329
- 49 **63G-2-302**, as last amended by Laws of Utah 2023, Chapters 329, 471
- 50 **63I-1-257**, as last amended by Laws of Utah 2019, Chapter 136
- 51 **63I-1-259**, as last amended by Laws of Utah 2023, Chapter 52
- 52 **63I-1-261**, as last amended by Laws of Utah 2021, Chapter 73
- 53 **63I-1-263**, as last amended by Laws of Utah 2023, Chapters 33, 47, 104, 109, 139, 155,
- 54 212, 218, 249, 270, 448, 489, and 534

55 ENACTS:

- 56 **57-3-110**, Utah Code Annotated 1953

- 57 [57-3-111](#), Utah Code Annotated 1953
- 58 [59-2-109.1](#), Utah Code Annotated 1953
- 59 [59-2-109.2](#), Utah Code Annotated 1953
- 60 [59-2-301.10](#), Utah Code Annotated 1953



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

63 Section 1. Section [57-3-110](#) is enacted to read:

64 **[57-3-110](#). Disclosure of details of real property transaction.**

65 (1) As used in this section:

66 (a) "Closing agent" means a person, other than a government entity or a government
67 entity employee, that may accept paperwork or funds in connection with a transferred property.

68 (b) "Eminent domain action" means:

69 (i) the governmental entity acquires the real property by eminent domain; or

70 (ii) (A) the real property is under threat or imminence of eminent domain proceedings;

71 and

72 (B) the governmental entity provides written notice of the eminent domain proceedings
73 to the owner.

74 (c) "Improvement" means the same as that term is defined in Section [59-2-102](#).

75 (d) (i) "Transferred property" means the transfer of ownership of a fee simple interest
76 in real property, including a fee simple interest that is subject to a lease.

77 (ii) "Transferred property" does not include a transfer of property that:

78 (A) results from an eminent domain action; or

79 (B) is subject to assessment under Title 59, Chapter 2, Part 2, Assessment of Property.

80 (2) (a) Before a county recorder may record a document conveying a fee simple interest
81 in transferred property, the county recorder shall receive the declaration described in
82 Subsection (3) from the person filing the document conveying a fee simple interest.

83 (b) If the grantor of transferred property uses a closing agent to record the deed, the
84 closing agent shall provide the grantor with the declaration form and the form created by the
85 Division of Real Estate in accordance with Section [61-2-202](#).

86 (3) The declaration shall be signed by each grantor or the grantor's authorized agent
87 under penalty of Section [76-8-504](#) and be in the following form:

88	<u>Declaration of Transferred Property</u>		
89	<u>Grantor Information</u>		
90	<u>Grantor name(s):</u>		
91	<u>Transferred Property Information</u>		
92	<u>Parcel or serial number:</u>		
93	<u>Legal description:</u>		
94	<u>Does the transferred property have improvements?:</u>		
95	<u>Is the transferred property subject to a lease?</u>		
96	<u>Municipality or unincorporated area where the transferred property is located:</u>		
97	<u>Purchase price: \$</u>		
98	<u>Date of transfer:</u>		
99	<u>Additional information:</u>		
100	<u>Signature(s) (This form is to be signed by each grantor of transferred property.)</u>		
101	<u>Under penalty of Utah Code Section 76-8-504, grantor(s) declare, to the best of the grantor(s) knowledge and belief, this declaration is true, correct, and complete.</u>		
102	_____	_____	_____
103	<u>Grantor name</u>	<u>Grantor signature</u>	<u>Date</u>
104	_____	_____	_____
105	<u>Grantor name</u>	<u>Grantor signature</u>	<u>Date</u>

106 (4) (a) The county recorder may not record the declaration.

107 (b) The county recorder shall make the information from the declaration available to a

108 county assessor and the State Tax Commission.

109 (5) (a) Subject to Subsections (5)(b) and (5)(c), the county assessor or State Tax

110 Commission may subpoena a grantor or a closing agent if the county recorder does not receive

111 the declaration or receives an incomplete or inaccurate declaration.

112 (b) (i) Except as provided in Subsection (5)(b)(ii), the subpoena is limited only to

113 records containing the information required in the declaration.

114 (ii) If the transferred property is subject to a lease, the county assessor or State Tax

115 Commission may ask for the terms of the lease.

116 (c) The county assessor or the State Tax Commission may not require the grantor or the
117 closing agent to appear in any county other than the county where the subpoena is served.

118 Section 2. Section **57-3-111** is enacted to read:

119 **57-3-111. Prohibited uses of purchase price.**

120 (1) (a) Except as provided in Subsection (1)(b), a county assessor or the State Tax
121 Commission may not use the information from the declaration provided in accordance with
122 Section [53-7-111](#) as the sole basis for assessing the property that is the subject of the
123 declaration.

124 (b) (i) The county assessor or the State Tax Commission may use the information from
125 the declaration to generate and support market values within the county assessor's or the State
126 Tax Commission's jurisdiction and to provide support in response to a property valuation
127 appeal.

128 (ii) (A) The county assessor may use purchase price information from specific
129 transferred properties as examples in property valuation appeals before a county board of
130 equalization hearing officer, the county board of equalization, the State Tax Commission, or a
131 state court.

132 (B) The State Tax Commission may use purchase price information from specific
133 transferred properties as examples in property valuation appeals before a state court.

134 (2) (a) The state or a political subdivision may not use the purchase price of a
135 transaction as a basis for imposing a tax or fee on the transfer of real property.

136 (b) For purposes of this section, a tax or fee on the transfer of real property does not
137 include an income tax, an inheritance tax, or a recording fee.

138 Section 3. Section **59-1-404** is amended to read:

139 **59-1-404. Definitions -- Confidentiality of commercial information obtained from**
140 **a property taxpayer or derived from the commercial information -- Rulemaking**
141 **authority -- Exceptions -- Written explanation -- Signature requirements -- Retention of**
142 **signed explanation by employer -- Penalty.**

143 (1) As used in this section:

144 (a) "Appraiser" means an individual who holds an appraiser's certificate or license
145 issued by the Division of Real Estate under Title 61, Chapter 2g, Real Estate Appraiser
146 Licensing and Certification Act and includes an individual associated with an appraiser who

147 assists the appraiser in preparing an appraisal.

148 (b) "Appraisal" is as defined in Section [61-2g-102](#).

149 (c) (i) "Commercial information" means:

150 (A) information of a commercial nature obtained from a property taxpayer regarding
151 the property taxpayer's property; or

152 (B) information derived from the information described in this Subsection (1)(c)(i).

153 (ii) (A) "Commercial information" does not include information regarding a property
154 taxpayer's property if the information is intended for public use.

155 (B) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for
156 purposes of Subsection (1)(c)(ii)(A), the commission may by rule prescribe the circumstances
157 under which information is intended for public use.

158 (d) "Consultation service" is as defined in Section [61-2g-102](#).

159 (e) "Locally assessed property" means property that is assessed by a county assessor in
160 accordance with Chapter 2, Part 3, County Assessment.

161 (f) "Purchase price" means the amount reported in a declaration required by Subsection
162 [57-3-110\(3\)](#).

163 [~~(f)~~] (g) "Property taxpayer" means a person that:

164 (i) is a property owner; or

165 (ii) has in effect a contract with a property owner to:

166 (A) make filings on behalf of the property owner;

167 (B) process appeals on behalf of the property owner; or

168 (C) pay a tax under Chapter 2, Property Tax Act, on the property owner's property.

169 [~~(g)~~] (h) "Property taxpayer's property" means property with respect to which a
170 property taxpayer:

171 (i) owns the property;

172 (ii) makes filings relating to the property;

173 (iii) processes appeals relating to the property; or

174 (iv) pays a tax under Chapter 2, Property Tax Act, on the property.

175 [~~(h)~~] (i) "Protected commercial information" means commercial information that:

176 (i) identifies a specific property taxpayer; or

177 (ii) would reasonably lead to the identity of a specific property taxpayer.

178 (2) An individual listed under Subsection 59-1-403(2)(a) may not disclose commercial
179 information or purchase price:

180 (a) obtained in the course of performing any duty that the individual listed under
181 Subsection 59-1-403(2)(a) performs under Chapter 2, Property Tax Act; or

182 (b) relating to an action or proceeding:

183 (i) with respect to a tax imposed on property in accordance with Chapter 2, Property
184 Tax Act; and

185 (ii) that is filed in accordance with:

186 (A) this chapter;

187 (B) Chapter 2, Property Tax Act; or

188 (C) this chapter and Chapter 2, Property Tax Act.

189 (3) (a) Notwithstanding Subsection (2) and subject to Subsection (3)(c), an individual
190 listed under Subsection 59-1-403(2)(a) may disclose the following information:

191 (i) the assessed value of property;

192 (ii) the tax rate imposed on property;

193 (iii) a legal description of property;

194 (iv) the physical description or characteristics of property, including a street address or
195 parcel number for the property;

196 (v) the square footage or acreage of property;

197 (vi) the square footage of improvements on property;

198 (vii) the name of a property taxpayer;

199 (viii) the mailing address of a property taxpayer;

200 (ix) the amount of a property tax:

201 (A) assessed on property;

202 (B) due on property;

203 (C) collected on property;

204 (D) abated on property; or

205 (E) deferred on property;

206 (x) the amount of the following relating to property taxes due on property:

207 (A) interest;

208 (B) costs; or

- 209 (C) other charges;
- 210 (xi) the tax status of property, including:
- 211 (A) an exemption;
- 212 (B) a property classification;
- 213 (C) a bankruptcy filing; or
- 214 (D) whether the property is the subject of an action or proceeding under this title;
- 215 (xii) information relating to a tax sale of property; or
- 216 (xiii) information relating to single-family residential property.
- 217 (b) Notwithstanding Subsection (2) and subject to Subsection (3)(c), an individual
- 218 listed under Subsection 59-1-403(2)(a) shall disclose, upon request, the information described
- 219 in Subsection 59-2-1007(9).
- 220 (c) (i) Subject to Subsection (3)(c)(ii), a person may receive the information described
- 221 in Subsection (3)(a) or (b) in written format.
- 222 (ii) The following may charge a reasonable fee to cover the actual cost of providing the
- 223 information described in Subsection (3)(a) or (b) in written format:
- 224 (A) the commission;
- 225 (B) a county;
- 226 (C) a city; or
- 227 (D) a town.
- 228 (4) (a) Notwithstanding Subsection (2) and except as provided in Subsection (4)(c), an
- 229 individual listed under Subsection 59-1-403(2)(a) shall disclose commercial information or
- 230 purchase price:
- 231 (i) in accordance with judicial order;
- 232 (ii) on behalf of the commission in any action or proceeding:
- 233 (A) under this title;
- 234 (B) under another law under which a property taxpayer is required to disclose
- 235 commercial information or purchase price; or
- 236 (C) to which the commission is a party;
- 237 (iii) on behalf of any party to any action or proceeding under this title if the commercial
- 238 information or purchase price is directly involved in the action or proceeding; [~~or~~]
- 239 (iv) if the requirements of Subsection (4)(b) are met, that is:

240 (A) relevant to an action or proceeding:
241 (I) filed in accordance with this title; and
242 (II) involving property; or
243 (B) in preparation for an action or proceeding involving property[-]; or
244 (v) as required by Section [57-3-110](#).
245 (b) Commercial information shall be disclosed in accordance with Subsection
246 (4)(a)(iv):
247 (i) if the commercial information is obtained from:
248 (A) a real estate agent if the real estate agent is not a property taxpayer of the property
249 that is the subject of the action or proceeding;
250 (B) an appraiser if the appraiser:
251 (I) is not a property taxpayer of the property that is the subject of the action or
252 proceeding; and
253 (II) did not receive the commercial information pursuant to Subsection (8);
254 (C) a property manager if the property manager is not a property taxpayer of the
255 property that is the subject of the action or proceeding; or
256 (D) a property taxpayer other than a property taxpayer of the property that is the subject
257 of the action or proceeding;
258 (ii) regardless of whether the commercial information is disclosed in more than one
259 action or proceeding; and
260 (iii) (A) if a county board of equalization conducts the action or proceeding, the county
261 board of equalization takes action to provide that any commercial information disclosed during
262 the action or proceeding may not be disclosed by any person conducting or participating in the
263 action or proceeding except as specifically allowed by this section;
264 (B) if the commission conducts the action or proceeding, the commission enters a
265 protective order or, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking
266 Act, makes rules specifying that any commercial information disclosed during the action or
267 proceeding may not be disclosed by any person conducting or participating in the action or
268 proceeding except as specifically allowed by this section; or
269 (C) if a court of competent jurisdiction conducts the action or proceeding, the court
270 enters a protective order specifying that any commercial information disclosed during the

271 action or proceeding may not be disclosed by any person conducting or participating in the
272 action or proceeding except as specifically allowed by this section.

273 (c) Notwithstanding Subsection (4)(a), a court may require the production of, and may
274 admit in evidence, commercial information that is specifically pertinent to the action or
275 proceeding.

276 (5) Notwithstanding Subsection (2), this section does not prohibit:

277 (a) the following from receiving a copy of any commercial information or purchase
278 price relating to the basis for assessing a tax that is charged to a property taxpayer:

279 (i) the property taxpayer;

280 (ii) a duly authorized representative of the property taxpayer;

281 (iii) a person that has in effect a contract with the property taxpayer to:

282 (A) make filings on behalf of the property taxpayer;

283 (B) process appeals on behalf of the property taxpayer; or

284 (C) pay a tax under Chapter 2, Property Tax Act, on the property taxpayer's property;

285 (iv) a property taxpayer that purchases property from another property taxpayer; or

286 (v) a person that the property taxpayer designates in writing as being authorized to
287 receive the commercial information;

288 (b) the publication of statistics as long as the statistics are classified to prevent the
289 identification of a particular property taxpayer's commercial information or purchase price;

290 (c) the inspection by the attorney general or other legal representative of the state or a
291 legal representative of a political subdivision of the state of the commercial information or
292 purchase price of a property taxpayer:

293 (i) that brings action to set aside or review a tax or property valuation based on the
294 commercial information or purchase price;

295 (ii) against which an action or proceeding is contemplated or has been instituted under
296 this title; or

297 (iii) against which the state or a political subdivision of the state has an unsatisfied
298 money judgment; or

299 (d) the commission from disclosing commercial information to the extent necessary to
300 comply with the requirements of Subsection 59-12-205(5).

301 (6) Notwithstanding Subsection (2), in accordance with Title 63G, Chapter 3, Utah

302 Administrative Rulemaking Act, the commission may by rule establish standards authorizing
303 an individual listed under Subsection 59-1-403(2)(a) to disclose commercial information or
304 purchase price:

305 (a) (i) in a published decision; or

306 (ii) in carrying out official duties; and

307 (b) if that individual listed under Subsection 59-1-403(2)(a) consults with the property
308 taxpayer that provided the commercial information or the property taxpayer that owns the
309 property for which the purchase price is disclosed.

310 (7) Notwithstanding Subsection (2):

311 (a) an individual listed under Subsection 59-1-403(2)(a) may share commercial
312 information with the following:

313 (i) another individual listed in Subsection 59-1-403(2)(a)(i) or (ii); or

314 (ii) a representative, agent, clerk, or other officer or employee of a county as required
315 to fulfill an obligation created by Chapter 2, Property Tax Act;

316 (b) an individual listed under Subsection 59-1-403(2)(a) may perform the following to
317 fulfill an obligation created by Chapter 2, Property Tax Act:

318 (i) publish notice;

319 (ii) provide notice; or

320 (iii) file a lien; or

321 (c) the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah
322 Administrative Rulemaking Act, share commercial information gathered from returns and other
323 written statements with the federal government, any other state, any of the political
324 subdivisions of another state, or any political subdivision of this state, if these political
325 subdivisions or the federal government grant substantially similar privileges to this state.

326 (8) Notwithstanding Subsection (2):

327 (a) subject to the limitations in this section, an individual described in Subsection
328 59-1-403(2)(a) may share the following commercial information with an appraiser:

329 (i) the sales price of locally assessed property and the related financing terms;

330 (ii) capitalization rates and related rates and ratios related to the valuation of locally
331 assessed property; and

332 (iii) income and expense information related to the valuation of locally assessed

333 property; and

334 (b) except as provided in Subsection (4), an appraiser who receives commercial
335 information:

336 (i) may disclose the commercial information:

337 (A) to an individual described in Subsection 59-1-403(2)(a);

338 (B) to an appraiser;

339 (C) in an appraisal if protected commercial information is removed to protect its
340 confidential nature; or

341 (D) in performing a consultation service if protected commercial information is not
342 disclosed; and

343 (ii) may not use the commercial information:

344 (A) for a purpose other than to prepare an appraisal or perform a consultation service;

345 or

346 (B) for a purpose intended to be, or which could reasonably be foreseen to be,
347 anti-competitive to a property taxpayer.

348 (9) (a) The commission shall:

349 (i) prepare a written explanation of this section; and

350 (ii) make the written explanation described in Subsection (9)(a)(i) available to the
351 public.

352 (b) An employer of a person described in Subsection 59-1-403(2)(a) shall:

353 (i) provide the written explanation described in Subsection (9)(a)(i) to each person
354 described in Subsection 59-1-403(2)(a) who is reasonably likely to receive commercial
355 information;

356 (ii) require each person who receives a written explanation in accordance with
357 Subsection (9)(b)(i) to:

358 (A) read the written explanation; and

359 (B) sign the written explanation; and

360 (iii) retain each written explanation that is signed in accordance with Subsection
361 (9)(b)(ii) for a time period:

362 (A) beginning on the day on which a person signs the written explanation in
363 accordance with Subsection (9)(b)(ii); and

364 (B) ending six years after the day on which the employment of the person described in
365 Subsection (9)(b)(iii)(A) by the employer terminates.

366 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
367 commission shall by rule define "employer."

368 (10) (a) An individual described in Subsection (1)(a) or 59-1-403(2)(a), or an
369 individual that violates a protective order or similar limitation entered pursuant to Subsection
370 (4)(b)(iii), is guilty of a class A misdemeanor if that person:

371 (i) intentionally discloses commercial information in violation of this section; and

372 (ii) knows that the disclosure described in Subsection (10)(a)(i) is prohibited by this
373 section.

374 (b) If the individual described in Subsection (10)(a) is an officer or employee of the
375 state or a county and is convicted of violating this section, the individual shall be dismissed
376 from office and be disqualified from holding public office in this state for a period of five years
377 thereafter.

378 (c) If the individual described in Subsection (10)(a) is an appraiser, the appraiser shall
379 forfeit any certification or license received under Title 61, Chapter 2g, Real Estate Appraiser
380 Licensing and Certification Act, for a period of five years.

381 (d) If the individual described in Subsection (10)(a) is an individual associated with an
382 appraiser who assists the appraiser in preparing appraisals, the individual shall be prohibited
383 from becoming licensed or certified under Title 61, Chapter 2g, Real Estate Appraiser
384 Licensing and Certification Act, for a period of five years.

385 (11) Notwithstanding Subsection (10), for a disclosure of information to the Office of
386 the Legislative Auditor General in accordance with Title 36, Chapter 12, Legislative
387 Organization:

388 (a) an individual does not violate a protective order or similar limitation entered in
389 accordance with Subsection (4)(b)(iii); and

390 (b) an individual described in Subsection (1)(a) or 59-1-403(2)(a):

391 (i) is not guilty of a class A misdemeanor; and

392 (ii) is not subject to the penalties described in Subsections (10)(b) through (d).

393 Section 4. Section 59-2-109 is amended to read:

394 **59-2-109. Burden of proof -- General rule.**

395 ~~[(1) As used in this section:]~~

396 ~~[(a) "Final assessed value" means:]~~

397 ~~[(i) for real property for which the taxpayer appealed the valuation or equalization to~~
398 ~~the county board of equalization in accordance with Section 59-2-1004, the value given to the~~
399 ~~real property by the county board of equalization, including a value based on a stipulation of~~
400 ~~the parties;]~~

401 ~~[(ii) for real property for which the taxpayer or a county assessor appealed the~~
402 ~~valuation or equalization to the commission in accordance with Section 59-2-1006, the value~~
403 ~~given to the real property by:]~~

404 ~~[(A) the commission, if the commission has issued a decision in the appeal or the~~
405 ~~parties have entered a stipulation; or]~~

406 ~~[(B) a county board of equalization, if the commission has not yet issued a decision in~~
407 ~~the appeal and the parties have not entered a stipulation; or]~~

408 ~~[(iii) for real property for which the taxpayer or a county assessor sought judicial~~
409 ~~review of the valuation or equalization in accordance with Section 59-1-602 or Title 63G,~~
410 ~~Chapter 4, Part 4, Judicial Review, the value given the real property by the commission.]~~

411 ~~[(b) "Inflation adjusted value" means the same as that term is defined in Section~~
412 ~~59-2-1004.]~~

413 ~~[(c) "Qualified real property" means real property:]~~

414 ~~[(i) that is assessed by a county assessor in accordance with Part 3, County~~
415 ~~Assessment;]~~

416 ~~[(ii) for which:]~~

417 ~~[(A) the taxpayer or a county assessor appealed the valuation or equalization for the~~
418 ~~previous taxable year to the county board of equalization in accordance with Section 59-2-1004~~
419 ~~or the commission in accordance with Section 59-2-1006;]~~

420 ~~[(B) the appeal described in Subsection (1)(c)(ii)(A) resulted in a final assessed value~~
421 ~~that was lower than the assessed value; and]~~

422 ~~[(C) the assessed value for the current taxable year is higher than the inflation adjusted~~
423 ~~value; and]~~

424 ~~[(iii) that, on or after January 1 of the previous taxable year and before January 1 of the~~
425 ~~current taxable year, has not had a qualifying change.]~~

426 ~~[(d) "Qualifying change" means one of the following changes to real property that~~
427 ~~occurs on or after January 1 of the previous taxable year and before January 1 of the current~~
428 ~~taxable year:]~~

429 ~~[(i) a physical improvement if, solely as a result of the physical improvement, the fair~~
430 ~~market value of the physical improvement equals or exceeds the greater of 10% of fair market~~
431 ~~value of the real property or \$20,000;]~~

432 ~~[(ii) a zoning change, if the fair market value of the real property increases solely as a~~
433 ~~result of the zoning change; or]~~

434 ~~[(iii) a change in the legal description of the real property, if the fair market value of~~
435 ~~the real property increases solely as a result of the change in the legal description of the real~~
436 ~~property:]~~

437 ~~[(2) For]~~

438 (1) Except as provided in Section 59-2-109.1 or 59-2-109.2, for an appeal involving
439 the valuation of real property to the county board of equalization or the commission, the party
440 carrying the burden of proof shall demonstrate:

441 (a) substantial error in[?] the original assessed value; and

442 [(i) for an appeal not involving qualified real property:]

443 [(A) if Subsection (3) does not apply and the appeal is to the county board of
444 equalization, the original assessed value;]

445 [(B) if Subsection (3) does not apply and the appeal is to the commission, the value
446 given to the property by the county board of equalization; or]

447 [(C) if Subsection (3) applies, the original assessed value; or]

448 [(ii) for an appeal involving qualified real property, the inflation adjusted value; and]

449 (b) a sound evidentiary basis upon which the county board of equalization or the
450 commission could adopt a different valuation.

451 ~~[(3)(a) The party described in Subsection (3)(b)]~~

452 (2) (a) Except as provided in Section 59-2-109.1 or 59-2-109.2, the party that shall
453 carry the burden of proof before a county board of equalization or the commission, in an action
454 appealing the value of property is:

455 [(i) that is not qualified real property; and]

456 [(ii) for which a county assessor, a county board of equalization, or the commission

457 asserts that the fair market value of the assessed property is greater than the original assessed
458 value for that calendar year.]

459 [~~(b)~~ For purposes of Subsection (3)(a), the following have the burden of proof:]

460 (i) for property assessed under Part 3, County Assessment:

461 (A) the county assessor, if the county assessor is a party to the appeal that asserts that
462 the fair market value of the assessed property is greater than the original assessed value for that
463 calendar year; or

464 (B) the county board of equalization, if the county board of equalization is a party to
465 the appeal that asserts that the fair market value of the assessed property is greater than the
466 original assessed value for that calendar year; or

467 (ii) for property assessed under Part 2, Assessment of Property, the commission, if the
468 commission is a party to the appeal that asserts that the fair market value of the assessed
469 property is greater than the original assessed value for that calendar year.

470 [~~(c)~~ (b) For purposes of this Subsection [~~(3)~~ (2) only, if a county assessor, county
471 board of equalization, or the commission asserts that the fair market value of the assessed
472 property is greater than the original assessed value for that calendar year:

473 (i) the original assessed value shall lose the presumption of correctness;

474 (ii) a preponderance of the evidence [~~shall suffice~~] suffices to sustain the burden for all
475 parties; and

476 (iii) the county board of equalization or the commission [~~shall be~~] is free to consider all
477 evidence allowed by law in determining fair market value, including the original assessed
478 value.

479 [~~(4)(a)~~ The party described in Subsection (4)(b) shall carry the burden of proof before
480 a county board of equalization or the commission in an action appealing the value of qualified
481 real property if at least one party presents evidence of or otherwise asserts a value other than
482 inflation adjusted value.]

483 [~~(b)~~ For purposes of Subsection (4)(a):]

484 [(i) the county assessor or the county board of equalization that is a party to the appeal
485 has the burden of proof if the county assessor or county board of equalization presents evidence
486 of or otherwise asserts a value that is greater than the inflation adjusted value; or]

487 [(ii) the taxpayer that is a party to the appeal has the burden of proof if the taxpayer

488 ~~presents evidence of or otherwise asserts a value that is less than the inflation adjusted value.]~~

489 ~~[(c) The burdens of proof described in Subsection (4)(b) apply before a county board of~~
490 ~~equalization or the commission even if the previous year's valuation is:]~~

491 ~~[(i) pending an appeal requested in accordance with Section 59-2-1006 or judicial~~
492 ~~review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial~~
493 ~~Review; or]~~

494 ~~[(ii) overturned by the commission as a result of an appeal requested in accordance~~
495 ~~with Section 59-2-1006 or by a court of competent jurisdiction as a result of judicial review~~
496 ~~requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial~~
497 ~~Review.]~~

498 Section 5. Section 59-2-109.1 is enacted to read:

499 **59-2-109.1. Burden of proof -- Assessment of value after appeal.**

500 (1) As used in this section:

501 (a) "Final assessed value" means:

502 (i) for real property for which the taxpayer appealed the valuation or equalization to the
503 county board of equalization in accordance with Section 59-2-1004, the value given to the real
504 property by the county board of equalization, including a value based on a stipulation of the
505 parties;

506 (ii) for real property for which the taxpayer or a county assessor appealed the valuation
507 or equalization to the commission in accordance with Section 59-2-1006, the value given to the
508 real property by:

509 (A) the commission, if the commission has issued a decision in the appeal or the
510 parties have entered a stipulation; or

511 (B) a county board of equalization, if the commission has not yet issued a decision in
512 the appeal and the parties have not entered a stipulation; or

513 (iii) for real property for which the taxpayer or a county assessor sought judicial review
514 of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4,
515 Part 4, Judicial Review, the value given the real property by the commission.

516 (b) "Inflation adjusted value" means the same as that term is defined in Section
517 59-2-1004.

518 (c) "Median property value change" means the midpoint of the property value changes

519 for all real property that is:

520 (i) of the same class of real property as the property that is the subject of the appeal;

521 and

522 (ii) located within the same county and within the same market area as the property that

523 is the subject of the appeal.

524 (d) "Qualified real property" means real property:

525 (i) that is assessed by a county assessor in accordance with Part 3, County Assessment;

526 (ii) for which:

527 (A) the taxpayer or a county assessor appealed the valuation or equalization for the

528 previous taxable year to the county board of equalization in accordance with Section [59-2-1004](#)

529 or the commission in accordance with Section [59-2-1006](#);

530 (B) the appeal described in Subsection (1)(c)(ii)(A) resulted in a final assessed value

531 that was lower than the assessed value; and

532 (C) the assessed value for the current taxable year is higher than the inflation adjusted

533 value; and

534 (iii) that, on or after January 1 of the previous taxable year and before January 1 of the

535 current taxable year, has not had a qualifying change.

536 (e) "Qualifying change" means one of the following changes to real property that

537 occurs on or after January 1 of the previous taxable year and before January 1 of the current

538 taxable year:

539 (i) a physical improvement if, solely as a result of the physical improvement, the fair

540 market value of the physical improvement equals or exceeds the greater of 10% of fair market

541 value of the real property or \$20,000;

542 (ii) a zoning change, if the fair market value of the real property increases solely as a

543 result of the zoning change; or

544 (iii) a change in the legal description of the real property, if the fair market value of the

545 real property increases solely as a result of the change in the legal description of the real

546 property.

547 (2) For an appeal involving the valuation of qualified real property to the county board

548 of equalization or the commission, the party carrying the burden of proof shall demonstrate:

549 (a) substantial error in the inflation adjusted value; and

550 (b) a sound evidentiary basis upon which the county board of equalization or the
551 commission could adopt a different valuation.

552 (3) (a) The party described in Subsection (3)(b) shall carry the burden of proof before a
553 county board of equalization or the commission in an action appealing the value of qualified
554 real property if at least one party presents evidence of or otherwise asserts a value other than
555 inflation adjusted value.

556 (b) For purposes of Subsection (3)(a):

557 (i) the county assessor or the county board of equalization that is a party to the appeal
558 has the burden of proof if the county assessor or county board of equalization presents evidence
559 of or otherwise asserts a value that is greater than the inflation adjusted value; or

560 (ii) the taxpayer that is a party to the appeal has the burden of proof if the taxpayer
561 presents evidence of or otherwise asserts a value that is less than the inflation adjusted value.

562 (c) The burdens of proof described in Subsection (3)(b) apply before a county board of
563 equalization or the commission even if the previous year's valuation is:

564 (i) pending an appeal requested in accordance with Section [59-2-1006](#) or judicial
565 review requested in accordance with Section [59-1-602](#) or Title 63G, Chapter 4, Part 4, Judicial
566 Review; or

567 (ii) overturned by the commission as a result of an appeal requested in accordance with
568 Section [59-2-1006](#) or by a court with jurisdiction as a result of judicial review requested in
569 accordance with Section [59-1-602](#) or Title 63G, Chapter 4, Part 4, Judicial Review.

570 Section 6. Section **59-2-109.2** is enacted to read:

571 **59-2-109.2. Burden of proof -- Appeal of assessment of 30% or more above**
572 **median to board of equalization.**

573 (1) As used in this section:

574 (a) "Inflation adjusted value" means the same as that term is defined in Section
575 [59-2-1004](#).

576 (b) "Median property value change" means the midpoint of the property value changes
577 for all real property that is:

578 (i) of the same class of property of the property that is the subject of the appeal; and

579 (ii) located within the same county and within the same market area as the property that
580 is the subject of the appeal.

581 (c) "Over-median residential property means" real property:
582 (i) that is assessed by a county assessor in accordance with Part 3, County Assessment;
583 (ii) for which the assessed value for the current taxable year is 30% or more than the
584 inflation adjusted value; and
585 (iii) that, on or after January 1 of the previous taxable year and before January 1 of the
586 current taxable year, has not had a qualifying change.
587 (d) "Property value change" means the same as that term is defined in Section
588 59-2-1004.
589 (e) "Qualifying change" means one of the following changes to real property that occurs
590 on or after January 1 of the previous taxable year and before January 1 of the current taxable
591 year:
592 (i) a physical improvement if, solely as a result of the physical improvement, the fair
593 market value of the physical improvement equals or exceeds the greater of 10% of fair market
594 value of the real property or \$20,000;
595 (ii) a zoning change, if the fair market value of the real property increases solely as a
596 result of the zoning change; or
597 (iii) a change in the legal description of the real property, if the fair market value of the
598 real property increases solely as a result of the change in the legal description of the real
599 property.
600 (2) For an appeal involving the valuation of over-median property to the county board
601 of equalization, the party carrying the burden of proof shall demonstrate:
602 (a) substantial error in the inflation adjusted value; and
603 (b) a sound evidentiary basis upon which the county board of equalization could adopt
604 a different valuation.
605 (3) (a) The party described in Subsection (3)(b) shall carry the burden of proof before a
606 county board of equalization in an action appealing the value of over-median property if at least
607 one party presents evidence of or otherwise asserts a value other than inflation adjusted value.
608 (b) For purposes of Subsection (3)(a):
609 (i) the county assessor that is a party to the appeal has the burden of proof if the county
610 assessor or county board of equalization presents evidence of or otherwise asserts a value that
611 is greater than the inflation adjusted value; or

612 (ii) the taxpayer that is a party to the appeal has the burden of proof if the taxpayer
 613 presents evidence of or otherwise asserts a value that is less than the inflation adjusted value.

614 (c) The burdens of proof described in Subsection (3)(b) apply before a county board of
 615 equalization even if the previous year's valuation is:

616 (i) pending an appeal requested in accordance with Section 59-2-1006 or judicial
 617 review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial
 618 Review; or

619 (ii) overturned by the commission as a result of an appeal requested in accordance with
 620 Section 59-2-1006 or by a court with jurisdiction as a result of judicial review requested in
 621 accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review.

622 Section 7. Section 59-2-301.10 is enacted to read:

623 **59-2-301.10. Definition -- Assessment of commercial property subject to long-term**
 624 **lease.**

625 (1) "Long-term lease" means a lease that has a duration of ten years or more.

626 (2) (a) A county assessor shall use an income approach to value commercial property
 627 subject to a long-term lease within the county if the county assessor finds that the income
 628 approach is a valid indicator of fair market value for the commercial property in the county.

629 (b) A county assessor that chooses to value a commercial property subject to a
 630 long-term lease in accordance with this section shall use the same valuation method for all
 631 commercial properties subject to a long-term lease within the county.

632 Section 8. Section 59-2-306 is amended to read:

633 **59-2-306. Statements by taxpayers -- Power of assessors respecting statements --**
 634 **Reporting information to other counties, taxpayer.**

635 (1) (a) Except as provided in Subsection (1)(c), the county assessor may request a
 636 signed statement from any person setting forth all the real and personal property assessable by
 637 the assessor that the person owns, possesses, manages, or has under the person's control at 12
 638 noon on January 1.

639 (b) A request under Subsection (1)(a) shall include a notice of the procedure under
 640 Section 59-2-1005 for appealing the value of the personal property.

641 (c) A telecommunications service provider shall file a signed statement setting forth
 642 the telecommunications service provider's~~[-(i) real property in accordance with this section;~~

643 and (ii)] personal property in accordance with Section 59-2-306.5.

644 (d) A telecommunications service provider shall claim an exemption for personal
645 property in accordance with Section 59-2-1115.

646 (2) (a) Except as provided in Subsection (2)(b) or (c), a person shall file a signed
647 statement described in Subsection (1) on or before May 15 of the year the county assessor
648 requests the statement described in Subsection (1).

649 (b) For a county of the first class, a person shall file the signed statement described in
650 Subsection (1) on or before the later of:

651 (i) 60 days after the day on which the county assessor requests the statement; or

652 (ii) May 15 of the year the county assessor requests the statement described in
653 Subsection (1) if, by resolution, the county legislative body of that county adopts the deadline
654 described in Subsection (2)(a).

655 (c) If a county assessor requests a signed statement described in Subsection (1) on or
656 after March 16, the person shall file the signed statement within 60 days after the day on which
657 the county assessor requests the signed statement.

658 (3) The signed statement shall include the following:

659 (a) all property belonging to, claimed by, or in the possession, control, or management
660 of the person, any firm of which the person is a member, or any corporation of which the
661 person is president, secretary, cashier, or managing agent;

662 (b) the county in which the property is located or in which the property is taxable; and,
663 if taxable in the county in which the signed statement was made, also the city, town, school
664 district, road district, or other taxing district in which the property is located or taxable;

665 (c) all lands in parcels or subdivisions not exceeding 640 acres each, the sections and
666 fractional sections of all tracts of land containing more than 640 acres that have been
667 sectionized by the United States government, and the improvements on those lands; and

668 (d) for a person who owns taxable tangible personal property as defined in Section
669 59-2-1115, the person's NAICS code, as classified under the current North American Industry
670 Classification System of the federal Executive Office of the President, Office of Management
671 and Budget.

672 (4) Every county assessor may subpoena and examine any person in any county in
673 relation to any signed statement but may not require that person to appear in any county other

674 than the county in which the subpoena is served.

675 (5) (a) Except as provided in Subsection (5)(b), if the signed statement discloses
676 property in any other county, the county assessor shall file the signed statement and send a copy
677 to the county assessor of each county in which the property is located.

678 (b) If the signed statement discloses personal property of a telecommunications service
679 provider, the county assessor shall notify the telecommunications service provider of the
680 requirement to file a signed statement in accordance with Section [59-2-306.5](#).

681 Section 9. Section **59-2-306.5** is amended to read:

682 **59-2-306.5. Valuation of personal property of telecommunications service**
683 **provider -- Reporting information to counties.**

684 (1) As used in this section, "Multicounty Appraisal Trust" means the same as that term
685 is defined in Section [59-2-1601](#).

686 (2) A telecommunications service provider shall provide to the Multicounty Appraisal
687 Trust a signed statement setting forth all of the personal property that the telecommunications
688 service provider owns, possesses, manages, or has under the telecommunications service
689 provider's control in the state.

690 (3) The signed statement [~~shall~~]:

691 (a) may be requested by the Multicounty Appraisal Trust:

692 (i) each year; and

693 (ii) if requested, on or before January 31;

694 [~~(a)~~] (b) shall itemize each item of personal property that the telecommunications
695 service provider owns, possesses, manages, or has under the telecommunications service
696 provider's control:

697 (i) by county and by tax area; and

698 (ii) for the tax year that began on January 1; and

699 [~~(b)~~] (c) shall be submitted:

700 (i) annually on or before [~~May 15~~] March 31; and

701 (ii) electronically in a form approved by the commission.

702 (4) (a) [~~The~~] Except where an estimate is made in accordance with Subsection

703 [59-2-307\(3\)\(b\)\(i\)\(C\)](#), the Multicounty Appraisal Trust shall value each item of personal

704 property of a telecommunications service provider according to the personal property valuation

705 guides and schedules established by the commission.

706 (b) (i) Between March 31 and May 31 of each year:

707 (A) the Multicounty Appraisal Trust may communicate with a telecommunication
708 service provider to address any inconsistency or error in the filed signed statement; and

709 (B) The telecommunications service provider may file an amended signed statement
710 with the Multicounty Appraisal Trust regarding the items agreed to by the Multicounty
711 Appraisal Trust and the telecommunications service provider.

712 (ii) The communication described in this Subsection (4)(b) is in addition to the audit
713 authority provided by this chapter.

714 (c) On or before May 31 of each year, the Multicounty Appraisal Trust shall:

715 (i) forward to each county information about the total value of personal property of
716 each telecommunications service provider within the county, by tax area, including a listing of
717 personal property that is exempt; and

718 (ii) issue a tax notice to each telecommunications service provider listing the tax due to
719 each county, by tax area.

720 (d) On or before June 30 of each year, a telecommunications service provider shall pay
721 to the county the tax due on the tax notice.

722 ~~[(b)]~~ (e) A telecommunications service provider may appeal the valuation of personal
723 property [in accordance with Section 59-2-1005] to the county on or before the later of:

724 (i) July 30 of the year the Multicounty Appraisal Trust requests a statement described
725 in Subsection (3)(a); or

726 (ii) 60 days after mailing of a tax notice.

727 (5) The Multicounty Appraisal Trust shall forward to each county information about
728 the total value of personal property of each telecommunications service provider within the
729 county.

730 (6) If a signed statement filed in accordance with this section discloses real property,
731 the Multicounty Appraisal Trust shall send a copy of the signed statement to the county in
732 which the property is located.

733 Section 10. Section **59-2-1004** is amended to read:

734 **59-2-1004. Appeal to county board of equalization -- Real property -- Time**
735 **period for appeal -- Public hearing requirements -- Decision of board -- Extensions**

736 **approved by commission -- Appeal to commission.**

737 (1) As used in this section:

738 (a) "Final assessed value" means:

739 (i) for real property for which the taxpayer appealed the valuation or equalization to the
740 county board of equalization in accordance with this section, the value given to the real
741 property by the county board of equalization, including a value based on a stipulation of the
742 parties;

743 (ii) for real property for which the taxpayer or a county assessor appealed the valuation
744 or equalization to the commission in accordance with Section 59-2-1006, the value given to the
745 real property by:

746 (A) the commission, if the commission has issued a decision in the appeal or the
747 parties have entered a stipulation; or

748 (B) a county board of equalization, if the commission has not yet issued a decision in
749 the appeal and the parties have not entered a stipulation; or

750 (iii) for real property for which the taxpayer or a county assessor sought judicial review
751 of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4,
752 Part 4, Judicial Review, the value given the real property by the commission.

753 (b) "Inflation adjusted value" means the value of the real property that is the subject of
754 the appeal as calculated by changing the final assessed value for the previous taxable year for
755 the real property by the median property value change.

756 (c) "Median property value change" means the midpoint of the property value changes
757 for all real property that is:

758 (i) of the same class of real property as the ~~[qualified real]~~ property that is the subject
759 of the appeal; and

760 (ii) located within the same county and within the same market area as the ~~[qualified~~
761 ~~real]~~ property that is the subject of the appeal.

762 (d) "Over-median residential property means" real property:

763 (i) that is assessed by a county assessor in accordance with Part 3, County Assessment;

764 (ii) for which the assessed value for the current taxable year is 30% or more than the
765 inflation adjusted value; and

766 (iii) that, on or after January 1 of the previous taxable year and before January 1 of the

767 current taxable year, has not had a qualifying change.

768 [~~(d)~~] (e) "Property value change" means the percentage change in the fair market value
769 of real property on or after January 1 of the previous year and before January 1 of the current
770 year.

771 [~~(e)~~] (f) "Qualified real property" means real property:

772 (i) for which:

773 (A) the taxpayer or a county assessor appealed the valuation or equalization for the
774 previous taxable year to the county board of equalization in accordance with this section or the
775 commission in accordance with Section [59-2-1006](#);

776 (B) the appeal described in Subsection (1)(e)(i)(A), resulted in a final assessed value
777 that was lower than the assessed value; and

778 (C) the assessed value for the current taxable year is higher than the inflation adjusted
779 value; and

780 (ii) that, on or after January 1 of the previous taxable year and before January 1 of the
781 current taxable year, has not had a qualifying change.

782 [~~(f)~~] (g) "Qualifying change" means one of the following changes to real property that
783 occurs on or after January 1 of the previous taxable year and before January 1 of the current
784 taxable year:

785 (i) a physical improvement if, solely as a result of the physical improvement, the fair
786 market value of the physical improvement equals or exceeds the greater of 10% of fair market
787 value of the real property or \$20,000;

788 (ii) a zoning change, if the fair market value of the real property increases solely as a
789 result of the zoning change; or

790 (iii) a change in the legal description of the real property, if the fair market value of the
791 real property increases solely as a result of the change in the legal description of the real
792 property.

793 (2) (a) A taxpayer dissatisfied with the valuation or the equalization of the taxpayer's
794 real property may make an application to appeal by:

795 (i) filing the application with the county board of equalization within the time period
796 described in Subsection (3); or

797 (ii) making an application by telephone or other electronic means within the time

798 period described in Subsection (3) if the county legislative body passes a resolution under
799 Subsection (9) authorizing a taxpayer to make an application by telephone or other electronic
800 means.

801 (b) (i) The county board of equalization shall make a rule describing the contents of the
802 application.

803 (ii) In addition to any information the county board of equalization requires, the
804 application shall include information about:

805 (A) the burden of proof in an appeal involving qualified real property or over-median
806 property; and

807 (B) the process for the taxpayer to learn the inflation adjusted value of the qualified
808 real property or over-median property.

809 (c) (i) (A) The county assessor shall notify the county board of equalization of a
810 qualified real property's or over-median property's inflation adjusted value within 15 business
811 days after the date on which the county assessor receives notice that a taxpayer filed an appeal
812 with the county board of equalization.

813 (B) The county assessor shall notify the commission of a qualified real property's or
814 over-median property's inflation adjusted value within 15 business days after the date on which
815 the county assessor receives notice that a person dissatisfied with the decision of a county
816 board of equalization files an appeal with the commission.

817 (ii) (A) A person may not appeal a county assessor's calculation of inflation adjusted
818 value but may appeal the fair market value of a qualified real property or over-median property.

819 (B) A person may appeal a determination of whether, on or after January 1 of the
820 previous taxable year and before January 1 of the current taxable year, real property had a
821 qualifying change.

822 (3) (a) Except as provided in Subsection (3)(b) and for purposes of Subsection (2), a
823 taxpayer shall make an application to appeal the valuation or the equalization of the taxpayer's
824 real property on or before the later of:

825 (i) September 15 of the current calendar year; or

826 (ii) the last day of a 45-day period beginning on the day on which the county auditor
827 provides the notice under Section [59-2-919.1](#).

828 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

829 commission shall make rules providing for circumstances under which the county board of
830 equalization is required to accept an application to appeal that is filed after the time period
831 prescribed in Subsection (3)(a).

832 (4) (a) Except as provided in Subsection (4)(b), the taxpayer shall include in the
833 application under Subsection (2)(a):

834 (i) the taxpayer's estimate of the fair market value of the property and any evidence that
835 may indicate that the assessed valuation of the taxpayer's property is improperly equalized with
836 the assessed valuation of comparable properties; and

837 (ii) a signed statement of the personal property located in a multi-tenant residential
838 property, as that term is defined in Section 59-2-301.8 if the taxpayer:

839 (A) appeals the value of multi-tenant residential property assessed in accordance with
840 Section 59-2-301.8; and

841 (B) intends to contest the value of the personal property located within the multi-tenant
842 residential property.

843 (b) (i) For an appeal involving qualified real property or over-median property:

844 (A) the county board of equalization shall presume that the fair market value of the
845 qualified real property or over-median property is equal to the inflation adjusted value; and

846 (B) except as provided in Subsection (4)(b)(ii), the taxpayer may provide the
847 information described in Subsection (4)(a).

848 (ii) If the taxpayer seeks to prove that the fair market value of the qualified real
849 property or over-median property is below the inflation adjusted value, the taxpayer shall
850 provide the information described in Subsection (4)(a).

851 (5) In reviewing evidence submitted to a county board of equalization by or on behalf
852 of an owner or a county assessor, the county board of equalization shall consider and weigh:

853 (a) the accuracy, reliability, and comparability of the evidence presented by the owner
854 or the county assessor;

855 (b) if submitted, the sales price of relevant property that was under contract for sale as
856 of the lien date but sold after the lien date;

857 (c) if submitted, the sales offering price of property that was offered for sale as of the
858 lien date but did not sell, including considering and weighing the amount of time for which,
859 and manner in which, the property was offered for sale; and

860 (d) if submitted, other evidence that is relevant to determining the fair market value of
861 the property.

862 (6) (a) Except as provided in Subsection (6)(c), at least five days before the day on
863 which the county board of equalization holds a public hearing on an appeal:

864 (i) the county assessor shall provide the taxpayer any evidence the county assessor
865 relies upon in support of the county assessor's valuation; and

866 (ii) the taxpayer shall provide the county assessor any evidence not previously provided
867 to the county assessor that the taxpayer relies upon in support of the taxpayer's appeal.

868 (b) (i) The deadline described in Subsection (6)(a) does not apply to evidence that is
869 commercial information as defined in Section 59-1-404, if:

870 (A) for the purpose of complying with Section 59-1-404, the county assessor requires
871 that the taxpayer execute a nondisclosure agreement before the county assessor discloses the
872 evidence; and

873 (B) the taxpayer fails to execute the nondisclosure agreement before the deadline
874 described in Subsection (6)(a).

875 (ii) The county assessor shall disclose evidence described in Subsection (6)(b)(i) as
876 soon as practicable after the county assessor receives the executed nondisclosure agreement.

877 (iii) The county assessor shall provide the taxpayer a copy of the nondisclosure
878 agreement with reasonable time for the taxpayer to review and execute the agreement before
879 the deadline described in Subsection (6)(a) expires.

880 (c) If at the public hearing, a party presents evidence not previously provided to the
881 other party, the county board of equalization shall allow the other party to respond to the
882 evidence in writing within 10 days after the day on which the public hearing occurs.

883 (d) (i) A county board of equalization may adopt rules governing the deadlines
884 described in this Subsection (6), if the rules are no less stringent than the provisions of this
885 Subsection (6).

886 (ii) A county board of equalization's rule that complies with Subsection (6)(d)(i)
887 controls over the provisions of this subsection.

888 (7) (a) The county board of equalization shall meet and hold public hearings as
889 described in Section 59-2-1001.

890 (b) (i) For purposes of this Subsection (7)(b), "significant adjustment" means a

891 proposed adjustment to the valuation of real property that:

892 (A) is to be made by a county board of equalization; and

893 (B) would result in a valuation that differs from the original assessed value by at least
894 20% and \$1,000,000.

895 (ii) When a county board of equalization is going to consider a significant adjustment,
896 the county board of equalization shall:

897 (A) list the significant adjustment as a separate item on the agenda of the public
898 hearing at which the county board of equalization is going to consider the significant
899 adjustment; and

900 (B) for purposes of the agenda described in Subsection (7)(b)(ii)(A), provide a
901 description of the property for which the county board of equalization is considering a
902 significant adjustment.

903 (c) The county board of equalization shall make a decision on each appeal filed in
904 accordance with this section within 60 days after the day on which the taxpayer makes an
905 application.

906 (d) The commission may approve the extension of a time period provided for in
907 Subsection (7)(c) for a county board of equalization to make a decision on an appeal.

908 (e) Unless the commission approves the extension of a time period under Subsection
909 (7)(d), if a county board of equalization fails to make a decision on an appeal within the time
910 period described in Subsection (7)(c), the county legislative body shall:

911 (i) list the appeal, by property owner and parcel number, on the agenda for the next
912 meeting the county legislative body holds after the expiration of the time period described in
913 Subsection (7)(c); and

914 (ii) hear the appeal at the meeting described in Subsection (7)(e)(i).

915 (f) The decision of the county board of equalization shall contain:

916 (i) a determination of the valuation of the property based on fair market value; and

917 (ii) a conclusion that the fair market value is properly equalized with the assessed value
918 of comparable properties.

919 (g) If no evidence is presented before the county board of equalization, the county
920 board of equalization shall presume that the equalization issue has been met.

921 (h) (i) If the fair market value of the property that is the subject of the appeal deviates

922 plus or minus 5% from the assessed value of comparable properties, the county board of
923 equalization shall adjust the valuation of the appealed property to reflect a value equalized with
924 the assessed value of comparable properties.

925 (ii) Subject to Sections 59-2-301.1, 59-2-301.2, 59-2-301.3, and 59-2-301.4, equalized
926 value established under Subsection (7)(h)(i) shall be the assessed value for property tax
927 purposes until the county assessor is able to evaluate and equalize the assessed value of all
928 comparable properties to bring all comparable properties into conformity with full fair market
929 value.

930 (8) If any taxpayer is dissatisfied with the decision of the county board of equalization,
931 the taxpayer may file an appeal with the commission as described in Section 59-2-1006.

932 (9) A county legislative body may pass a resolution authorizing taxpayers owing taxes
933 on property assessed by that county to file property tax appeals applications under this section
934 by telephone or other electronic means.

935 Section 11. Section 59-2-1005 is amended to read:

936 **59-2-1005. Procedures for appeal of personal property valuation -- Time for**
937 **appeal -- Hearing -- Decision -- Appeal to commission.**

938 (1) (a) [A] Except as provided in Section 59-2-306.5, a taxpayer owning personal
939 property assessed by a county assessor under Section 59-2-301 may make an appeal relating to
940 the value of the personal property by filing an application with the county legislative body no
941 later than:

942 (i) the expiration of the time allowed under Section 59-2-306 for filing a signed
943 statement, if the county assessor requests a signed statement under Section 59-2-306 [~~or the~~
944 ~~expiration of the time allowed under Section 59-2-306.5 if the taxpayer is a~~
945 ~~telecommunications service provider~~]; or

946 (ii) 60 days after the mailing of the tax notice, for each other taxpayer.

947 (b) A county legislative body shall:

948 (i) after giving reasonable notice, hear an appeal filed under Subsection (1)(a); and

949 (ii) render a written decision on the appeal within 60 days after receiving the appeal.

950 (c) If the taxpayer is dissatisfied with a county legislative body decision under
951 Subsection (1)(b), the taxpayer may file an appeal with the commission in accordance with
952 Section 59-2-1006.

953 (2) A taxpayer owning personal property subject to a fee in lieu of tax or a uniform tax
954 under Article XIII, Section 2 of the Utah Constitution that is based on the value of the property
955 may appeal the basis of the value by filing an appeal with the commission within 30 days after
956 the mailing of the tax notice.

957 Section 12. Section **59-2-1606** is amended to read:

958 **59-2-1606. Statewide property tax system funding for counties -- Disbursements**
959 **to the Multicounty Appraisal Trust -- Use of funds.**

960 (1) The funds deposited into the Multicounty Appraisal Trust in accordance with
961 Section **59-2-1602** shall be used to provide funding for a statewide property tax system that
962 will promote:

963 (a) the accurate valuation of property;

964 (b) the establishment and maintenance of uniform assessment levels among counties
965 within the state;

966 (c) efficient administration of the property tax system, including the costs of
967 assessment, collection, and distribution of property taxes; and

968 (d) the uniform filing of a signed statement a county assessor requests under Section
969 **59-2-306**, including implementation of a statewide electronic filing system.

970 (2) The trustee of the Multicounty Appraisal Trust shall:

971 (a) determine which projects to fund; and

972 (b) oversee the administration of a statewide property tax system.

973 (3) (a) (i) Subject to Subsection (3)(b), the trustee of the Multicounty Appraisal Trust
974 may, in order to promote the objectives described in Subsection (1), use funds deposited into
975 the Multicounty Appraisal Trust to hire one or more professional appraisers to provide property
976 valuation services within a county of the third, fourth, fifth, or sixth class.

977 (b) A professional appraiser hired to provide property valuation services under this
978 Subsection (3) shall:

979 (i) hold an appraiser's certificate or license from the Division of Real Estate in
980 accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act;

981 and

982 (ii) be approved by:

983 (A) the commission; and

984 (B) an association representing two or more counties in the state.

985 Section 13. Section **61-2-202** is amended to read:

986 **61-2-202. Powers and duties of the director or division.**

987 (1) On or before October 1 of each year, in conjunction with the department, the
988 director shall report to the governor and the Legislature concerning the division's work for the
989 fiscal year immediately preceding the report.

990 (2) In conjunction with the executive director, the director shall prepare and submit to
991 the governor and the Legislature a budget for the fiscal year that follows the convening of the
992 Legislature.

993 (3) The division shall create, for use by closing agents, a written explanation of the
994 information required to be included on a declaration described in Section [57-3-110](#).

995 Section 14. Section **63G-2-202** is amended to read:

996 **63G-2-202. Access to private, controlled, and protected documents.**

997 (1) Except as provided in Subsection (11)(a), a governmental entity:

998 (a) shall, upon request, disclose a private record to:

999 (i) the subject of the record;

1000 (ii) the parent or legal guardian of an unemancipated minor who is the subject of the
1001 record;

1002 (iii) the legal guardian of a legally incapacitated individual who is the subject of the
1003 record;

1004 (iv) any other individual who:

1005 (A) has a power of attorney from the subject of the record;

1006 (B) submits a notarized release from the subject of the record or the individual's legal
1007 representative dated no more than 90 days before the date the request is made; or

1008 (C) if the record is a medical record described in Subsection [63G-2-302\(1\)\(b\)](#), is a
1009 health care provider, as defined in Section [26B-8-501](#), if releasing the record or information in
1010 the record is consistent with normal professional practice and medical ethics; or

1011 (v) any person to whom the record must be provided pursuant to:

1012 (A) court order as provided in Subsection (7); or

1013 (B) a legislative subpoena as provided in Title 36, Chapter 14, Legislative Subpoena
1014 Powers; [~~and~~]

1015 (b) may disclose a private record described in Subsections [63G-2-302\(1\)\(j\)](#) through
1016 (m), without complying with Section [63G-2-206](#), to another governmental entity for a purpose
1017 related to:

1018 (i) voter registration; or

1019 (ii) the administration of an election[-]; and

1020 (c) may disclose a private record described in Subsection [63G-2-302\(1\)\(z\)\(iv\)](#) to:

1021 (i) the State Tax Commission or a county assessor; or

1022 (ii) a person that is not a governmental entity if:

1023 (A) the person is a party to an appeal or a representative designated by a party to an
1024 appeal before a county board of equalization hearing officer, a county board of equalization,
1025 the State Tax Commission, or a state court; and

1026 (B) the person executes an agreement before the governmental entity discloses the
1027 record that prohibits the person from disclosing the private record described in Subsection
1028 [63G-2-302\(1\)\(z\)\(iv\)](#) to any other person.

1029 (2) (a) Upon request, a governmental entity shall disclose a controlled record to:

1030 (i) a physician, physician assistant, psychologist, certified social worker, insurance
1031 provider or producer, or a government public health agency upon submission of:

1032 (A) a release from the subject of the record that is dated no more than 90 days prior to
1033 the date the request is made; and

1034 (B) a signed acknowledgment of the terms of disclosure of controlled information as
1035 provided by Subsection (2)(b); and

1036 (ii) any person to whom the record must be disclosed pursuant to:

1037 (A) a court order as provided in Subsection (7); or

1038 (B) a legislative subpoena as provided in Title 36, Chapter 14, Legislative Subpoena
1039 Powers.

1040 (b) A person who receives a record from a governmental entity in accordance with
1041 Subsection (2)(a)(i) may not disclose controlled information from that record to any person,
1042 including the subject of the record.

1043 (3) If there is more than one subject of a private or controlled record, the portion of the
1044 record that pertains to another subject shall be segregated from the portion that the requester is
1045 entitled to inspect.

1046 (4) Upon request, and except as provided in Subsection (11)(b), a governmental entity
1047 shall disclose a protected record to:

1048 (a) the person that submitted the record;

1049 (b) any other individual who:

1050 (i) has a power of attorney from all persons, governmental entities, or political
1051 subdivisions whose interests were sought to be protected by the protected classification; or

1052 (ii) submits a notarized release from all persons, governmental entities, or political
1053 subdivisions whose interests were sought to be protected by the protected classification or from
1054 their legal representatives dated no more than 90 days prior to the date the request is made;

1055 (c) any person to whom the record must be provided pursuant to:

1056 (i) a court order as provided in Subsection (7); or

1057 (ii) a legislative subpoena as provided in Title 36, Chapter 14, Legislative Subpoena
1058 Powers; or

1059 (d) the owner of a mobile home park, subject to the conditions of Subsection
1060 41-1a-116(5).

1061 (5) Except as provided in Subsection (1)(b), a governmental entity may disclose a
1062 private, controlled, or protected record to another governmental entity, political subdivision,
1063 state, the United States, or a foreign government only as provided by Section 63G-2-206.

1064 (6) Before releasing a private, controlled, or protected record, the governmental entity
1065 shall obtain evidence of the requester's identity.

1066 (7) A governmental entity shall disclose a record pursuant to the terms of a court order
1067 signed by a judge from a court of competent jurisdiction, provided that:

1068 (a) the record deals with a matter in controversy over which the court has jurisdiction;

1069 (b) the court has considered the merits of the request for access to the record;

1070 (c) the court has considered and, where appropriate, limited the requester's use and
1071 further disclosure of the record in order to protect:

1072 (i) privacy interests in the case of private or controlled records;

1073 (ii) business confidentiality interests in the case of records protected under Subsection
1074 63G-2-305(1), (2), (40)(a)(ii), or (40)(a)(vi); and

1075 (iii) privacy interests or the public interest in the case of other protected records;

1076 (d) to the extent the record is properly classified private, controlled, or protected, the

1077 interests favoring access, considering limitations thereon, are greater than or equal to the
1078 interests favoring restriction of access; and

1079 (e) where access is restricted by a rule, statute, or regulation referred to in Subsection
1080 63G-2-201(3)(b), the court has authority independent of this chapter to order disclosure.

1081 (8) (a) Except as provided in Subsection (8)(d), a governmental entity may disclose or
1082 authorize disclosure of private or controlled records for research purposes if the governmental
1083 entity:

1084 (i) determines that the research purpose cannot reasonably be accomplished without
1085 use or disclosure of the information to the researcher in individually identifiable form;

1086 (ii) determines that:

1087 (A) the proposed research is bona fide; and

1088 (B) the value of the research is greater than or equal to the infringement upon personal
1089 privacy;

1090 (iii) (A) requires the researcher to assure the integrity, confidentiality, and security of
1091 the records; and

1092 (B) requires the removal or destruction of the individual identifiers associated with the
1093 records as soon as the purpose of the research project has been accomplished;

1094 (iv) prohibits the researcher from:

1095 (A) disclosing the record in individually identifiable form, except as provided in
1096 Subsection (8)(b); or

1097 (B) using the record for purposes other than the research approved by the governmental
1098 entity; and

1099 (v) secures from the researcher a written statement of the researcher's understanding of
1100 and agreement to the conditions of this Subsection (8) and the researcher's understanding that
1101 violation of the terms of this Subsection (8) may subject the researcher to criminal prosecution
1102 under Section 63G-2-801.

1103 (b) A researcher may disclose a record in individually identifiable form if the record is
1104 disclosed for the purpose of auditing or evaluating the research program and no subsequent use
1105 or disclosure of the record in individually identifiable form will be made by the auditor or
1106 evaluator except as provided by this section.

1107 (c) A governmental entity may require indemnification as a condition of permitting

1108 research under this Subsection (8).

1109 (d) A governmental entity may not disclose or authorize disclosure of a private record
1110 for research purposes as described in this Subsection (8) if the private record is a record
1111 described in Subsection 63G-2-302(1)(w).

1112 (9) (a) Under Subsections 63G-2-201(5)(b) and 63G-2-401(6), a governmental entity
1113 may disclose to persons other than those specified in this section records that are:

1114 (i) private under Section 63G-2-302; or

1115 (ii) protected under Section 63G-2-305, subject to Section 63G-2-309 if a claim for
1116 business confidentiality has been made under Section 63G-2-309.

1117 (b) Under Subsection 63G-2-403(11)(b), the State Records Committee may require the
1118 disclosure to persons other than those specified in this section of records that are:

1119 (i) private under Section 63G-2-302;

1120 (ii) controlled under Section 63G-2-304; or

1121 (iii) protected under Section 63G-2-305, subject to Section 63G-2-309 if a claim for
1122 business confidentiality has been made under Section 63G-2-309.

1123 (c) Under Subsection 63G-2-404(7), the court may require the disclosure of records
1124 that are private under Section 63G-2-302, controlled under Section 63G-2-304, or protected
1125 under Section 63G-2-305 to persons other than those specified in this section.

1126 (10) (a) A private record described in Subsection 63G-2-302(2)(f) may only be
1127 disclosed as provided in Subsection (1)(a)(v).

1128 (b) A protected record described in Subsection 63G-2-305(43) may only be disclosed
1129 as provided in Subsection (4)(c) or Section 26B-6-212.

1130 (11) (a) A private, protected, or controlled record described in Section 26B-1-506 shall
1131 be disclosed as required under:

1132 (i) Subsections 26B-1-506(1)(b), (2), and (4)(c); and

1133 (ii) Subsections 26B-1-507(1) and (6).

1134 (b) A record disclosed under Subsection (11)(a) shall retain its character as private,
1135 protected, or controlled.

1136 Section 15. Section 63G-2-302 is amended to read:

1137 **63G-2-302. Private records.**

1138 (1) The following records are private:

1139 (a) records concerning an individual's eligibility for unemployment insurance benefits,
1140 social services, welfare benefits, or the determination of benefit levels;

1141 (b) records containing data on individuals describing medical history, diagnosis,
1142 condition, treatment, evaluation, or similar medical data;

1143 (c) records of publicly funded libraries that when examined alone or with other records
1144 identify a patron;

1145 (d) records received by or generated by or for:

1146 (i) the Independent Legislative Ethics Commission, except for:

1147 (A) the commission's summary data report that is required under legislative rule; and

1148 (B) any other document that is classified as public under legislative rule; or

1149 (ii) a Senate or House Ethics Committee in relation to the review of ethics complaints,
1150 unless the record is classified as public under legislative rule;

1151 (e) records received by, or generated by or for, the Independent Executive Branch
1152 Ethics Commission, except as otherwise expressly provided in Title 63A, Chapter 14, Review
1153 of Executive Branch Ethics Complaints;

1154 (f) records received or generated for a Senate confirmation committee concerning
1155 character, professional competence, or physical or mental health of an individual:

1156 (i) if, prior to the meeting, the chair of the committee determines release of the records:

1157 (A) reasonably could be expected to interfere with the investigation undertaken by the
1158 committee; or

1159 (B) would create a danger of depriving a person of a right to a fair proceeding or
1160 impartial hearing; and

1161 (ii) after the meeting, if the meeting was closed to the public;

1162 (g) employment records concerning a current or former employee of, or applicant for
1163 employment with, a governmental entity that would disclose that individual's home address,
1164 home telephone number, social security number, insurance coverage, marital status, or payroll
1165 deductions;

1166 (h) records or parts of records under Section [63G-2-303](#) that a current or former
1167 employee identifies as private according to the requirements of that section;

1168 (i) that part of a record indicating a person's social security number or federal employer
1169 identification number if provided under Section [31A-23a-104](#), [31A-25-202](#), [31A-26-202](#),

- 1170 58-1-301, 58-55-302, 61-1-4, or 61-2f-203;
- 1171 (j) that part of a voter registration record identifying a voter's:
- 1172 (i) driver license or identification card number;
- 1173 (ii) social security number, or last four digits of the social security number;
- 1174 (iii) email address;
- 1175 (iv) date of birth; or
- 1176 (v) phone number;
- 1177 (k) a voter registration record that is classified as a private record by the lieutenant
- 1178 governor or a county clerk under Subsection 20A-2-101.1(5)(a), 20A-2-104(4)(h), or
- 1179 20A-2-204(4)(b);
- 1180 (l) a voter registration record that is withheld under Subsection 20A-2-104(7);
- 1181 (m) a withholding request form described in Subsections 20A-2-104(7) and (8) and any
- 1182 verification submitted in support of the form;
- 1183 (n) a record that:
- 1184 (i) contains information about an individual;
- 1185 (ii) is voluntarily provided by the individual; and
- 1186 (iii) goes into an electronic database that:
- 1187 (A) is designated by and administered under the authority of the Chief Information
- 1188 Officer; and
- 1189 (B) acts as a repository of information about the individual that can be electronically
- 1190 retrieved and used to facilitate the individual's online interaction with a state agency;
- 1191 (o) information provided to the Commissioner of Insurance under:
- 1192 (i) Subsection 31A-23a-115(3)(a);
- 1193 (ii) Subsection 31A-23a-302(4); or
- 1194 (iii) Subsection 31A-26-210(4);
- 1195 (p) information obtained through a criminal background check under Title 11, Chapter
- 1196 40, Criminal Background Checks by Political Subdivisions Operating Water Systems;
- 1197 (q) information provided by an offender that is:
- 1198 (i) required by the registration requirements of Title 77, Chapter 41, Sex and Kidnap
- 1199 Offender Registry, or Title 77, Chapter 43, Child Abuse Offender Registry; and
- 1200 (ii) not required to be made available to the public under Subsection 77-41-110(4) or

- 1201 77-43-108(4);
- 1202 (r) a statement and any supporting documentation filed with the attorney general in
1203 accordance with Section 34-45-107, if the federal law or action supporting the filing involves
1204 homeland security;
- 1205 (s) electronic toll collection customer account information received or collected under
1206 Section 72-6-118 and customer information described in Section 17B-2a-815 received or
1207 collected by a public transit district, including contact and payment information and customer
1208 travel data;
- 1209 (t) an email address provided by a military or overseas voter under Section
1210 20A-16-501;
- 1211 (u) a completed military-overseas ballot that is electronically transmitted under Title
1212 20A, Chapter 16, Uniform Military and Overseas Voters Act;
- 1213 (v) records received by or generated by or for the Political Subdivisions Ethics Review
1214 Commission established in Section 63A-15-201, except for:
- 1215 (i) the commission's summary data report that is required in Section 63A-15-202; and
1216 (ii) any other document that is classified as public in accordance with Title 63A,
1217 Chapter 15, Political Subdivisions Ethics Review Commission;
- 1218 (w) a record described in Section 53G-9-604 that verifies that a parent was notified of
1219 an incident or threat;
- 1220 (x) a criminal background check or credit history report conducted in accordance with
1221 Section 63A-3-201;
- 1222 (y) a record described in Subsection 53-5a-104(7);
- 1223 (z) on a record maintained by a county or the State Tax Commission for the purpose of
1224 administering property taxes, an individual's:
- 1225 (i) email address;
- 1226 (ii) phone number; [or]
- 1227 (iii) personal financial information related to a person's payment method; or
- 1228 (iv) purchase price provided in a declaration required under Subsection 57-3-110(3);
- 1229 (aa) a record submitted by a taxpayer to establish the taxpayer's eligibility for an
1230 exemption, deferral, abatement, or relief under:
- 1231 (i) Title 59, Chapter 2, Part 11, Exemptions;

- 1232 (ii) Title 59, Chapter 2, Part 12, Property Tax Relief;
- 1233 (iii) Title 59, Chapter 2, Part 18, Tax Deferral and Tax Abatement; or
- 1234 (iv) Title 59, Chapter 2, Part 19, Armed Forces Exemptions;
- 1235 (bb) a record provided by the State Tax Commission in response to a request under
- 1236 Subsection [59-1-403\(4\)\(y\)\(iii\)](#);
- 1237 (cc) a record of the Child Welfare Legislative Oversight Panel regarding an individual
- 1238 child welfare case, as described in Subsection [36-33-103\(3\)](#); and
- 1239 (dd) a record relating to drug or alcohol testing of a state employee under Section
- 1240 [63A-17-1004](#).
- 1241 (2) The following records are private if properly classified by a governmental entity:
- 1242 (a) records concerning a current or former employee of, or applicant for employment
- 1243 with a governmental entity, including performance evaluations and personal status information
- 1244 such as race, religion, or disabilities, but not including records that are public under Subsection
- 1245 [63G-2-301\(2\)\(b\)](#) or [63G-2-301\(3\)\(o\)](#) or private under Subsection (1)(b);
- 1246 (b) records describing an individual's finances, except that the following are public:
- 1247 (i) records described in Subsection [63G-2-301\(2\)](#);
- 1248 (ii) information provided to the governmental entity for the purpose of complying with
- 1249 a financial assurance requirement; or
- 1250 (iii) records that must be disclosed in accordance with another statute;
- 1251 (c) records of independent state agencies if the disclosure of those records would
- 1252 conflict with the fiduciary obligations of the agency;
- 1253 (d) other records containing data on individuals the disclosure of which constitutes a
- 1254 clearly unwarranted invasion of personal privacy;
- 1255 (e) records provided by the United States or by a government entity outside the state
- 1256 that are given with the requirement that the records be managed as private records, if the
- 1257 providing entity states in writing that the record would not be subject to public disclosure if
- 1258 retained by it;
- 1259 (f) any portion of a record in the custody of the Division of Aging and Adult Services,
- 1260 created in Section [26B-6-102](#), that may disclose, or lead to the discovery of, the identity of a
- 1261 person who made a report of alleged abuse, neglect, or exploitation of a vulnerable adult; and
- 1262 (g) audio and video recordings created by a body-worn camera, as defined in Section

1263 77-7a-103, that record sound or images inside a home or residence except for recordings that:

1264 (i) depict the commission of an alleged crime;

1265 (ii) record any encounter between a law enforcement officer and a person that results in
1266 death or bodily injury, or includes an instance when an officer fires a weapon;

1267 (iii) record any encounter that is the subject of a complaint or a legal proceeding
1268 against a law enforcement officer or law enforcement agency;

1269 (iv) contain an officer involved critical incident as defined in Subsection

1270 76-2-408(1)(f); or

1271 (v) have been requested for reclassification as a public record by a subject or
1272 authorized agent of a subject featured in the recording.

1273 (3) (a) As used in this Subsection (3), "medical records" means medical reports,
1274 records, statements, history, diagnosis, condition, treatment, and evaluation.

1275 (b) Medical records in the possession of the University of Utah Hospital, its clinics,
1276 doctors, or affiliated entities are not private records or controlled records under Section

1277 63G-2-304 when the records are sought:

1278 (i) in connection with any legal or administrative proceeding in which the patient's
1279 physical, mental, or emotional condition is an element of any claim or defense; or

1280 (ii) after a patient's death, in any legal or administrative proceeding in which any party
1281 relies upon the condition as an element of the claim or defense.

1282 (c) Medical records are subject to production in a legal or administrative proceeding
1283 according to state or federal statutes or rules of procedure and evidence as if the medical
1284 records were in the possession of a nongovernmental medical care provider.

1285 Section 16. Section 63I-1-257 is amended to read:

1286 **63I-1-257. Repeal dates: Title 57.**

1287 (1) Section 57-3-110 is repealed July 1, 2027.

1288 (2) Section 57-3-111 is repealed July 1, 2027.

1289 Section 17. Section 63I-1-259 is amended to read:

1290 **63I-1-259. Repeal dates: Title 59.**

1291 (1) Section 59-1-213.1 is repealed May 9, 2024.

1292 (2) Section 59-1-213.2 is repealed May 9, 2024.

1293 (3) Subsection 59-1-403(4)(aa), which authorizes the State Tax Commission to inform

1294 the Department of Workforce Services whether an individual claimed a federal earned income
1295 tax credit, is repealed July 1, 2029.

1296 (4) Subsection [59-1-405\(1\)\(g\)](#) is repealed May 9, 2024.

1297 (5) Subsection [59-1-405\(2\)\(b\)](#) is repealed May 9, 2024.

1298 (6) [Section 59-2-109.2](#) is repealed July 1, 2027.

1299 (7) [Section 59-2-301.10](#) is repealed July 1, 2027.

1300 [~~6~~] (8) [Section 59-7-618.1](#) is repealed July 1, 2029.

1301 [~~7~~] (9) [Section 59-9-102.5](#) is repealed December 31, 2030.

1302 [~~8~~] (10) [Section 59-10-1033.1](#) is repealed July 1, 2029.

1303 Section 18. Section **63I-1-261** is amended to read:

1304 **63I-1-261. Repeal dates: Title 61.**

1305 (1) [Subsection 61-2-202\(3\)](#), which relates to creating a written explanation, is repealed
1306 [July 1, 2027.](#)

1307 (2) [Section 61-2c-104](#), which creates the Residential Mortgage Regulatory
1308 Commission, is repealed July 1, 2031.

1309 Section 19. Section **63I-1-263** is amended to read:

1310 **63I-1-263. Repeal dates: Titles 63A to 63N.**

1311 (1) [Subsection 63A-5b-405\(5\)](#), relating to prioritizing and allocating capital
1312 improvement funding, is repealed July 1, 2024.

1313 (2) [Section 63A-5b-1003](#), State Facility Energy Efficiency Fund, is repealed July 1,
1314 2023.

1315 (3) [Sections 63A-9-301](#) and [63A-9-302](#), related to the Motor Vehicle Review
1316 Committee, are repealed July 1, 2023.

1317 (4) Title 63C, Chapter 4a, Constitutional and Federalism Defense Act, is repealed July
1318 1, 2028.

1319 (5) Title 63C, Chapter 6, Utah Seismic Safety Commission, is repealed January 1,
1320 2025.

1321 (6) Title 63C, Chapter 12, Snake Valley Aquifer Advisory Council, is repealed July 1,
1322 2024.

1323 (7) Title 63C, Chapter 17, Point of the Mountain Development Commission Act, is
1324 repealed July 1, 2023.

1325 (8) Title 63C, Chapter 18, Behavioral Health Crisis Response Commission, is repealed
1326 December 31, 2026.

1327 (9) Title 63C, Chapter 23, Education and Mental Health Coordinating Council, is
1328 repealed July 1, 2026.

1329 (10) Title 63C, Chapter 27, Cybersecurity Commission, is repealed July 1, 2032.

1330 (11) Title 63C, Chapter 28, Ethnic Studies Commission, is repealed July 1, 2026.

1331 (12) Title 63C, Chapter 29, Domestic Violence Data Task Force, is repealed December
1332 31, 2024.

1333 (13) Title 63C, Chapter 31, State Employee Benefits Advisory Commission, is
1334 repealed on July 1, 2028.

1335 (14) Subsection [63G-2-202\(1\)\(c\)](#), relating to private records described in Subsection
1336 [63G-2-302\(1\)\(z\)\(iv\)](#), is repealed July 1, 2027.

1337 (15) Subsection [63G-2-302\(1\)\(z\)\(iv\)](#), relating to purchase price, is repealed July 1,
1338 [2027](#).

1339 [~~14~~] (16) Section [63G-6a-805](#), which creates the Purchasing from Persons with
1340 Disabilities Advisory Board, is repealed July 1, 2026.

1341 [~~15~~] (17) Title 63G, Chapter 21, Agreements to Provide State Services, is repealed
1342 July 1, 2028.

1343 [~~16~~] (18) Title 63H, Chapter 4, Heber Valley Historic Railroad Authority, is repealed
1344 July 1, 2024.

1345 [~~17~~] (19) Title 63H, Chapter 8, Utah Housing Corporation Act, is repealed July 1,
1346 2026.

1347 [~~18~~] (20) Subsection [63J-1-602.2\(25\)](#), related to the Utah Seismic Safety
1348 Commission, is repealed January 1, 2025.

1349 [~~19~~] (21) Section [63L-11-204](#), creating a canyon resource management plan to Provo
1350 Canyon, is repealed July 1, 2025.

1351 [~~20~~] (22) Title 63L, Chapter 11, Part 4, Resource Development Coordinating
1352 Committee, is repealed July 1, 2027.

1353 [~~21~~] (23) In relation to the Utah Substance Use and Mental Health Advisory Council,
1354 on January 1, 2033:

1355 (a) Sections [63M-7-301](#), [63M-7-302](#), [63M-7-303](#), [63M-7-304](#), and [63M-7-306](#) are

1356 repealed;

1357 (b) Section 63M-7-305, the language that states "council" is replaced with
1358 "commission";

1359 (c) Subsection 63M-7-305(1)(a) is repealed and replaced with:

1360 "(1) "Commission" means the Commission on Criminal and Juvenile Justice."; and

1361 (d) Subsection 63M-7-305(2) is repealed and replaced with:

1362 "(2) The commission shall:

1363 (a) provide ongoing oversight of the implementation, functions, and evaluation of the
1364 Drug-Related Offenses Reform Act; and

1365 (b) coordinate the implementation of Section 77-18-104 and related provisions in
1366 Subsections 77-18-103(2)(c) and (d)."

1367 [~~(22)~~] (24) The Crime Victim Reparations and Assistance Board, created in Section
1368 63M-7-504, is repealed July 1, 2027.

1369 [~~(23)~~] (25) Title 63M, Chapter 7, Part 8, Sex Offense Management Board, is repealed
1370 July 1, 2026.

1371 [~~(24)~~] (26) Title 63M, Chapter 11, Utah Commission on Aging, is repealed July 1,
1372 2026.

1373 [~~(25)~~] (27) Title 63N, Chapter 1b, Part 4, Women in the Economy Subcommittee, is
1374 repealed January 1, 2025.

1375 [~~(26)~~] (28) Title 63N, Chapter 2, Part 2, Enterprise Zone Act, is repealed July 1, 2028.

1376 [~~(27)~~] (29) Section 63N-2-512, related to the Hotel Impact Mitigation Fund, is repealed
1377 July 1, 2028.

1378 [~~(28)~~] (30) Title 63N, Chapter 3, Part 9, Strategic Innovation Grant Pilot Program, is
1379 repealed July 1, 2027.

1380 [~~(29)~~] (31) Title 63N, Chapter 3, Part 11, Manufacturing Modernization Grant
1381 Program, is repealed July 1, 2025.

1382 [~~(30)~~] (32) In relation to the Rural Employment Expansion Program, on July 1, 2028:

1383 (a) Title 63N, Chapter 4, Part 4, Rural Employment Expansion Program, is repealed;
1384 and

1385 (b) Subsection 63N-4-805(5)(b), referring to the Rural Employment Expansion
1386 Program, is repealed.

- 1387 [~~31~~] (33) In relation to the Board of Tourism Development, on July 1, 2025:
- 1388 (a) Subsection 63N-2-511(1)(b), which defines "tourism board," is repealed;
- 1389 (b) Subsections 63N-2-511(3)(a) and (5), the language that states "tourism board" is
1390 repealed and replaced with "Utah Office of Tourism";
- 1391 (c) Subsection 63N-7-101(1), which defines "board," is repealed;
- 1392 (d) Subsection 63N-7-102(3)(c), which requires the Utah Office of Tourism to receive
1393 approval from the Board of Tourism Development, is repealed; and
- 1394 (e) Title 63N, Chapter 7, Part 2, Board of Tourism Development, is repealed.
- 1395 [~~32~~] (34) Subsection 63N-8-103(3)(c), which allows the Governor's Office of
1396 Economic Opportunity to issue an amount of tax credit certificates only for rural productions,
1397 is repealed on July 1, 2024.

1398 Section 20. **Effective date.**

1399 This bill takes effect on May 1, 2024.

1400 Section 21. **Retrospective operation.**

1401 (1) The following sections have retrospective operation to January 1, 2024:

1402 (a) Section 59-2-306;

1403 (b) Section 59-2-306.5; and

1404 (c) Section 59-2-1005.