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PROPERTY TAX APPEALS MODIFICATIONS
2024 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: Daniel McCay
House Sponsor: Robert M. Spendlove

LONG TITLE

General Description:

This bill modifies provisions related to property tax appeals.

Highlighted Provisions:

This bill:

- requires any expenses incurred by a county in an objection to the State Tax Commission's assessment of property to be apportioned equally among all taxing entities located within the county.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides retrospective operation.

Utah Code Sections Affected:

AMENDS:

59-2-1328, as last amended by Laws of Utah 2002, Chapters 196, 240

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

Section 1. Section **59-2-1328** is amended to read:

59-2-1328 . Judgment or order against state or taxing entity -- Payment to taxpayer -- County recovery of portion of payment to taxpayer from the state or a taxing entity other than the county -- Apportionment of expenses incurred by county in objection to assessment by commission.

- (1) If a taxpayer obtains a final and unappealable judgment or order in accordance with Section 59-2-1330 ordering a reduction in the amount of any tax levied against any property for which the taxpayer paid a tax or any portion of a tax under this chapter for a calendar year, the state or the taxing entity against which the taxpayer obtained the final

- 29 and unappealable judgment or order shall:
- 30 (a) audit and allow the final and unappealable judgment or order;
- 31 (b) cause a warrant to be drawn for the amount recovered by the final and unappealable
- 32 judgment or order; and
- 33 (c) pay the taxpayer as required by Section 59-2-1330.
- 34 (2) At the request of a county, the state or a taxing entity shall cause a warrant to be drawn
- 35 upon the treasurer of the state or the taxing entity in favor of the county:
- 36 (a) if:
- 37 (i) the final and unappealable judgment or order described in Subsection (1) is
- 38 obtained against a county; and
- 39 (ii) any portion of the taxes included in the final and unappealable judgment or order
- 40 described in Subsection (1):
- 41 (A) is levied by the state or a taxing entity other than the county; and
- 42 (B) has been paid over to the state or the taxing entity described in Subsection
- 43 (2)(a)(ii)(A) by the county; and
- 44 (b) for the state's or the taxing entity's proportionate share of a payment to a taxpayer
- 45 required by Section 59-2-1330.
- 46 (3) For purposes of Subsection (2), the state's or a taxing entity's proportionate share of a
- 47 payment to a taxpayer required by Section 59-2-1330 is an amount equal to the product
- 48 of:
- 49 (a) the percentage by which the amount of any tax levied against any property for which
- 50 the taxpayer paid a tax under this chapter for a calendar year was reduced in
- 51 accordance with the final and unappealable judgment or order described in
- 52 Subsection (1); and
- 53 (b) the total amount of the taxes for the property described in Subsection (1) paid over to
- 54 the state or the taxing entity by the county for the calendar year described in
- 55 Subsection (3)(a).
- 56 (4) If the final and unappealable judgment or order described in Subsection (1) results from
- 57 an objection to the commission's assessment of property to which the county is a party
- 58 under Section 59-2-1007, any expenses incurred by the county in connection with the
- 59 objection shall be apportioned proportionately among each taxing entity located within
- 60 the county.

61 Section 2. **Effective date.**

62 This bill takes effect on May 1, 2024.

63 Section 3. **Retrospective operation.**

64 This bill has retrospective operation for a taxable year beginning on or after January

65 1, 2024.