

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27

**PROPERTY TAX APPEALS AMENDMENTS**  
2024 GENERAL SESSION  
STATE OF UTAH  
**Chief Sponsor: Derrin R. Owens**  
House Sponsor: Bridger Bolinder

---

---

**LONG TITLE**

**General Description:**

This bill modifies provisions related to property tax appeals.

**Highlighted Provisions:**

This bill:

- authorizes counties to use certain local tax funds to pay for property tax refunds owed as a result of an objection to the assessment of property assessed by the State Tax Commission without voter approval;
- modifies the time period for which new growth is calculated for centrally-assessed property;
- establishes exceptions to the requirement for the State Tax Commission to stay a pending appeal under judicial review;
- allows a taxing entity to impose a judgment levy in multiple years;
- extends the period of time in which the state or a taxing entity has to pay a taxpayer that receives a reduction in the amount of taxes owed following an appeal; and
- makes technical changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:**

AMENDS:

- 17-36-54 (Effective 05/01/24)**, as last amended by Laws of Utah 2014, Chapter 176
- 59-1-613 (Effective 01/01/25)**, as enacted by Laws of Utah 2021, Chapter 238
- 59-2-924 (Effective 01/01/25)**, as last amended by Laws of Utah 2023, Chapter 502

28 **59-2-1330 (Effective 01/01/25)**, as last amended by Laws of Utah 2015, Chapter 201

29

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

31 Section 1. Section **17-36-54** is amended to read:

32 **17-36-54 (Effective 05/01/24). Tax stability and trust fund -- Use of principal --**  
 33 **Determination of necessity -- Election -- Exception.**

34 (1) (a) [Hf] Except as provided in Subsection (2), if the legislative body of a county that  
 35 has established a tax stability and trust fund under Section 17-36-51 determines that it  
 36 is necessary for purposes of that county to use any portion of the principal of the  
 37 fund, the county legislative body shall submit this proposition to the electorate of that  
 38 county in a special election called and held in the manner provided for in Title 11,  
 39 Chapter 14, Local Government Bonding Act, for the holding of bond elections.

40 [(2)] (b) If the proposition is approved at the special election by a majority of the  
 41 qualified electors of the county voting at the election, then that portion of the  
 42 principal of the fund covered by the proposition may be transferred to the county  
 43 general fund for use for purposes of that county.

44 (2) (a) The requirements of Subsection (1) do not apply to the use of any portion of the  
 45 principal of a tax stability and trust fund established under Section 17-36-51 for  
 46 payment of any refund of property taxes owed by the county as a result of an  
 47 objection to the assessment of property assessed by the State Tax Commission under  
 48 Section 59-2-1007.

49 (b) The legislative body of a county may, by ordinance or resolution, authorize the use  
 50 of any portion of the tax stability and trust fund for the purpose described in  
 51 Subsection (2)(a).

52 Section 2. Section **59-1-613** is amended to read:

53 **59-1-613 (Effective 01/01/25). Judicial review -- Mandatory stay of certain**  
 54 **commission cases.**

55 (1) [Unless] Except as provided in Subsection (2) or unless all parties otherwise agree, upon  
 56 request, the commission shall stay an appeal of the valuation or equalization of real or  
 57 personal property, if:

58 (a) a commission decision on the valuation or equalization of real or personal property is  
 59 under judicial review; and

60 (b) the commission decision described in Subsection (1)(a) and the pending commission  
 61 appeal involve the same:

- 62 (i) taxpayer;
- 63 (ii) legal issue or valuation principle; and
- 64 (iii) to a material degree, facts.
- 65 (2) Subsection (1) does not apply if:
- 66 (a) the commission determines that the case under judicial review is not likely to have a
- 67 material influence on the outcome of the pending commission appeal; or
- 68 (b) the property taxes subject to the pending commission appeal have not been paid in
- 69 accordance with Section 59-2-1330.

70 [~~2~~] (3) An appeal stayed in accordance with Subsection (1) is stayed until the court issues

71 a final decision after judicial review of the commission decision.

72 Section 3. Section **59-2-924** is amended to read:

73 **59-2-924 (Effective 01/01/25). Definitions -- Report of valuation of property to**

74 **county auditor and commission -- Transmittal by auditor to governing bodies --**

75 **Calculation of certified tax rate -- Rulemaking authority -- Adoption of tentative**

76 **budget -- Notice provided by the commission.**

77 (1) As used in this section:

- 78 (a) (i) "Ad valorem property tax revenue" means revenue collected in accordance
- 79 with this chapter.
- 80 (ii) "Ad valorem property tax revenue" does not include:
- 81 (A) interest;
- 82 (B) penalties;
- 83 (C) collections from redemptions; or
- 84 (D) revenue received by a taxing entity from personal property that is
- 85 semiconductor manufacturing equipment assessed by a county assessor in
- 86 accordance with Part 3, County Assessment.
- 87 (b) "Adjusted tax increment" means the same as that term is defined in Section
- 88 17C-1-102.
- 89 (c) (i) "Aggregate taxable value of all property taxed" means:
- 90 (A) the aggregate taxable value of all real property a county assessor assesses in
- 91 accordance with Part 3, County Assessment, for the current year;
- 92 (B) the aggregate taxable value of all real and personal property the commission
- 93 assesses in accordance with Part 2, Assessment of Property, for the current
- 94 year; and
- 95 (C) the aggregate year end taxable value of all personal property a county assessor

96 assesses in accordance with Part 3, County Assessment, contained on the prior  
 97 year's tax rolls of the taxing entity.

98 (ii) "Aggregate taxable value of all property taxed" does not include the aggregate  
 99 year end taxable value of personal property that is:

100 (A) semiconductor manufacturing equipment assessed by a county assessor in  
 101 accordance with Part 3, County Assessment; and

102 (B) contained on the prior year's tax rolls of the taxing entity.

103 (d) "Base taxable value" means:

104 (i) for an authority created under Section 11-58-201, the same as that term is defined  
 105 in Section 11-58-102;

106 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,  
 107 the same as that term is defined in Section 11-59-207;

108 (iii) for an agency created under Section 17C-1-201.5, the same as that term is  
 109 defined in Section 17C-1-102;

110 (iv) for an authority created under Section 63H-1-201, the same as that term is  
 111 defined in Section 63H-1-102;

112 (v) for a host local government, the same as that term is defined in Section 63N-2-502;  
 113 or

114 (vi) for a housing and transit reinvestment zone created under Title 63N, Chapter 3,  
 115 Part 6, Housing and Transit Reinvestment Zone Act, a property's taxable value as  
 116 shown upon the assessment roll last equalized during the base year, as that term is  
 117 defined in Section 63N-3-602.

118 (e) "Centrally assessed benchmark value" means an amount equal to the [highest] average  
 119 year end taxable value of real and personal property the commission assesses in  
 120 accordance with Part 2, Assessment of Property, for [a previous calendar year that  
 121 begins on or after January 1, 2015] the previous three calendar years, adjusted for  
 122 taxable value attributable to:

123 (i) an annexation to a taxing entity;

124 (ii) an incorrect allocation of taxable value of real or personal property the  
 125 commission assesses in accordance with Part 2, Assessment of Property; or

126 (iii) a change in value as a result of a change in the method of apportioning the value  
 127 prescribed by the Legislature, a court, or the commission in an administrative rule  
 128 or administrative order.

129 (f) (i) "Centrally assessed new growth" means the greater of:

- 130 (A) zero; or
- 131 (B) the amount calculated by subtracting the centrally assessed benchmark value  
132 adjusted for prior year end incremental value from the taxable value of real and  
133 personal property the commission assesses in accordance with Part 2,  
134 Assessment of Property, for the current year, adjusted for current year  
135 incremental value.
- 136 (ii) "Centrally assessed new growth" does not include a change in value as a result of  
137 a change in the method of apportioning the value prescribed by the Legislature, a  
138 court, or the commission in an administrative rule or administrative order.
- 139 (g) "Certified tax rate" means a tax rate that will provide the same ad valorem property  
140 tax revenue for a taxing entity as was budgeted by that taxing entity for the prior year.
- 141 (h) "Community reinvestment agency" means the same as that term is defined in Section  
142 17C-1-102.
- 143 (i) "Eligible new growth" means the greater of:
- 144 (i) zero; or
- 145 (ii) the sum of:
- 146 (A) locally assessed new growth;
- 147 (B) centrally assessed new growth; and
- 148 (C) project area new growth or hotel property new growth.
- 149 (j) "Host local government" means the same as that term is defined in Section 63N-2-502.
- 150 (k) "Hotel property" means the same as that term is defined in Section 63N-2-502.
- 151 (l) "Hotel property new growth" means an amount equal to the incremental value that is  
152 no longer provided to a host local government as incremental property tax revenue.
- 153 (m) "Incremental property tax revenue" means the same as that term is defined in  
154 Section 63N-2-502.
- 155 (n) "Incremental value" means:
- 156 (i) for an authority created under Section 11-58-201, the amount calculated by  
157 multiplying:
- 158 (A) the difference between the taxable value and the base taxable value of the  
159 property that is located within a project area and on which property tax  
160 differential is collected; and
- 161 (B) the number that represents the percentage of the property tax differential that  
162 is paid to the authority;
- 163 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,

- 164 an amount calculated by multiplying:
- 165 (A) the difference between the current assessed value of the property and the base  
166 taxable value; and
- 167 (B) the number that represents the percentage of the property tax augmentation, as  
168 defined in Section 11-59-207, that is paid to the Point of the Mountain State  
169 Land Authority;
- 170 (iii) for an agency created under Section 17C-1-201.5, the amount calculated by  
171 multiplying:
- 172 (A) the difference between the taxable value and the base taxable value of the  
173 property located within a project area and on which tax increment is collected;  
174 and
- 175 (B) the number that represents the adjusted tax increment from that project area  
176 that is paid to the agency;
- 177 (iv) for an authority created under Section 63H-1-201, the amount calculated by  
178 multiplying:
- 179 (A) the difference between the taxable value and the base taxable value of the  
180 property located within a project area and on which property tax allocation is  
181 collected; and
- 182 (B) the number that represents the percentage of the property tax allocation from  
183 that project area that is paid to the authority;
- 184 (v) for a housing and transit reinvestment zone created pursuant to Title 63N, Chapter  
185 3, Part 6, Housing and Transit Reinvestment Zone Act, an amount calculated by  
186 multiplying:
- 187 (A) the difference between the taxable value and the base taxable value of the  
188 property that is located within a housing and transit reinvestment zone and on  
189 which tax increment is collected; and
- 190 (B) the number that represents the percentage of the tax increment that is paid to  
191 the housing and transit reinvestment zone;
- 192 (vi) for a host local government, an amount calculated by multiplying:
- 193 (A) the difference between the taxable value and the base taxable value of the  
194 hotel property on which incremental property tax revenue is collected; and
- 195 (B) the number that represents the percentage of the incremental property tax  
196 revenue from that hotel property that is paid to the host local government; or
- 197 (vii) for the State Fair Park Authority created in Section 11-68-201, the taxable value

- 198 of:
- 199 (A) fair park land, as defined in Section 11-68-101, that is subject to a privilege  
200 tax under Section 11-68-402; or
- 201 (B) personal property located on property that is subject to the privilege tax  
202 described in Subsection (1)(n)(vii)(A).
- 203 (o) (i) "Locally assessed new growth" means the greater of:
- 204 (A) zero; or
- 205 (B) the amount calculated by subtracting the year end taxable value of real  
206 property the county assessor assesses in accordance with Part 3, County  
207 Assessment, for the previous year, adjusted for prior year end incremental  
208 value from the taxable value of real property the county assessor assesses in  
209 accordance with Part 3, County Assessment, for the current year, adjusted for  
210 current year incremental value.
- 211 (ii) "Locally assessed new growth" does not include a change in:
- 212 (A) value as a result of factoring in accordance with Section 59-2-704, reappraisal,  
213 or another adjustment;
- 214 (B) assessed value based on whether a property is allowed a residential exemption  
215 for a primary residence under Section 59-2-103;
- 216 (C) assessed value based on whether a property is assessed under Part 5, Farmland  
217 Assessment Act; or
- 218 (D) assessed value based on whether a property is assessed under Part 17, Urban  
219 Farming Assessment Act.
- 220 (p) "Project area" means:
- 221 (i) for an authority created under Section 11-58-201, the same as that term is defined  
222 in Section 11-58-102;
- 223 (ii) for an agency created under Section 17C-1-201.5, the same as that term is defined  
224 in Section 17C-1-102; or
- 225 (iii) for an authority created under Section 63H-1-201, the same as that term is  
226 defined in Section 63H-1-102.
- 227 (q) "Project area new growth" means:
- 228 (i) for an authority created under Section 11-58-201, an amount equal to the  
229 incremental value that is no longer provided to an authority as property tax  
230 differential;
- 231 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,

- 232 an amount equal to the incremental value that is no longer provided to the Point of  
 233 the Mountain State Land Authority as property tax augmentation, as defined in  
 234 Section 11-59-207;
- 235 (iii) for an agency created under Section 17C-1-201.5, an amount equal to the  
 236 incremental value that is no longer provided to an agency as tax increment;
- 237 (iv) for an authority created under Section 63H-1-201, an amount equal to the  
 238 incremental value that is no longer provided to an authority as property tax  
 239 allocation; or
- 240 (v) for a housing and transit reinvestment zone created under Title 63N, Chapter 3,  
 241 Part 6, Housing and Transit Reinvestment Zone Act, an amount equal to the  
 242 incremental value that is no longer provided to a housing and transit reinvestment  
 243 zone as tax increment.
- 244 (r) "Project area incremental revenue" means the same as that term is defined in Section  
 245 17C-1-1001.
- 246 (s) "Property tax allocation" means the same as that term is defined in Section 63H-1-102.
- 247 (t) "Property tax differential" means the same as that term is defined in Section  
 248 11-58-102.
- 249 (u) "Qualifying exempt revenue" means revenue received:
- 250 (i) for the previous calendar year;
- 251 (ii) by a taxing entity;
- 252 (iii) from tangible personal property contained on the prior year's tax rolls that is  
 253 exempt from property tax under Subsection 59-2-1115(2)(b) for a calendar year  
 254 beginning on January 1, 2022; and
- 255 (iv) on the aggregate 2021 year end taxable value of the tangible personal property  
 256 that exceeds \$15,300.
- 257 (v) "Tax increment" means:
- 258 (i) for a project created under Section 17C-1-201.5, the same as that term is defined  
 259 in Section 17C-1-102; or
- 260 (ii) for a housing and transit reinvestment zone created under Title 63N, Chapter 3,  
 261 Part 6, Housing and Transit Reinvestment Zone Act, the same as that term is  
 262 defined in Section 63N-3-602.
- 263 (2) Before June 1 of each year, the county assessor of each county shall deliver to the  
 264 county auditor and the commission the following statements:
- 265 (a) a statement containing the aggregate valuation of all taxable real property a county



- 266           assessor assesses in accordance with Part 3, County Assessment, for each taxing  
267           entity; and
- 268       (b) a statement containing the taxable value of all personal property a county assessor  
269           assesses in accordance with Part 3, County Assessment, from the prior year end  
270           values.
- 271   (3) The county auditor shall, on or before June 8, transmit to the governing body of each  
272       taxing entity:
- 273       (a) the statements described in Subsections (2)(a) and (b);  
274       (b) an estimate of the revenue from personal property;  
275       (c) the certified tax rate; and  
276       (d) all forms necessary to submit a tax levy request.
- 277   (4) (a) Except as otherwise provided in this section, the certified tax rate shall be  
278       calculated by dividing the ad valorem property tax revenue that a taxing entity  
279       budgeted for the prior year minus the qualifying exempt revenue by the amount  
280       calculated under Subsection (4)(b).
- 281       (b) For purposes of Subsection (4)(a), the legislative body of a taxing entity shall  
282       calculate an amount as follows:
- 283       (i) calculate for the taxing entity the difference between:
- 284           (A) the aggregate taxable value of all property taxed; and  
285           (B) any adjustments for current year incremental value;
- 286       (ii) after making the calculation required by Subsection (4)(b)(i), calculate an amount  
287       determined by increasing or decreasing the amount calculated under Subsection  
288       (4)(b)(i) by the average of the percentage net change in the value of taxable  
289       property for the equalization period for the three calendar years immediately  
290       preceding the current calendar year;
- 291       (iii) after making the calculation required by Subsection (4)(b)(ii), calculate the  
292       product of:
- 293           (A) the amount calculated under Subsection (4)(b)(ii); and  
294           (B) the percentage of property taxes collected for the five calendar years  
295           immediately preceding the current calendar year; and
- 296       (iv) after making the calculation required by Subsection (4)(b)(iii), calculate an  
297       amount determined by:
- 298           (A) multiplying the percentage of property taxes collected for the five calendar  
299           years immediately preceding the current calendar year by eligible new growth;

- 300                   and
- 301                   (B) subtracting the amount calculated under Subsection (4)(b)(iv)(A) from the
- 302                   amount calculated under Subsection (4)(b)(iii).
- 303 (5) A certified tax rate for a taxing entity described in this Subsection (5) shall be calculated
- 304 as follows:
- 305       (a) except as provided in Subsection (5)(b) or (c), for a new taxing entity, the certified
- 306       tax rate is zero;
- 307       (b) for a municipality incorporated on or after July 1, 1996, the certified tax rate is:
- 308           (i) in a county of the first, second, or third class, the levy imposed for municipal-type
- 309           services under Sections 17-34-1 and 17-36-9; and
- 310           (ii) in a county of the fourth, fifth, or sixth class, the levy imposed for general county
- 311           purposes and such other levies imposed solely for the municipal-type services
- 312           identified in Section 17-34-1 and Subsection 17-36-3(23);
- 313       (c) for a community reinvestment agency that received all or a portion of a taxing
- 314       entity's project area incremental revenue in the prior year under Title 17C, Chapter 1,
- 315       Part 10, Agency Taxing Authority, the certified tax rate is calculated as described in
- 316       Subsection (4) except that the commission shall treat the total revenue transferred to
- 317       the community reinvestment agency as ad valorem property tax revenue that the
- 318       taxing entity budgeted for the prior year; and
- 319       (d) for debt service voted on by the public, the certified tax rate is the actual levy
- 320       imposed by that section, except that a certified tax rate for the following levies shall
- 321       be calculated in accordance with Section 59-2-913 and this section:
- 322           (i) a school levy provided for under Section 53F-8-301, 53F-8-302, or 53F-8-303; and
- 323           (ii) a levy to pay for the costs of state legislative mandates or judicial or
- 324           administrative orders under Section 59-2-1602.
- 325 (6) (a) A judgment levy imposed under Section 59-2-1328 or 59-2-1330 may be
- 326       imposed at a rate that is sufficient to generate only the revenue required to satisfy one
- 327       or more eligible judgments.
- 328       (b) The ad valorem property tax revenue generated by a judgment levy described in
- 329       Subsection (6)(a) may not be considered in establishing a taxing entity's aggregate
- 330       certified tax rate.
- 331 (7) (a) For the purpose of calculating the certified tax rate, the county auditor shall use:
- 332       (i) the taxable value of real property:
- 333           (A) the county assessor assesses in accordance with Part 3, County Assessment;

- 334                   and
- 335                   (B) contained on the assessment roll;
- 336           (ii) the year end taxable value of personal property:
- 337                   (A) a county assessor assesses in accordance with Part 3, County Assessment; and
- 338                   (B) contained on the prior year's assessment roll; and
- 339           (iii) the taxable value of real and personal property the commission assesses in
- 340                   accordance with Part 2, Assessment of Property.
- 341           (b) For purposes of Subsection (7)(a), taxable value does not include eligible new
- 342                   growth.
- 343   (8) (a) On or before June 30, a taxing entity shall annually adopt a tentative budget.
- 344           (b) If a taxing entity intends to exceed the certified tax rate, the taxing entity shall notify
- 345                   the county auditor of:
- 346                   (i) the taxing entity's intent to exceed the certified tax rate; and
- 347                   (ii) the amount by which the taxing entity proposes to exceed the certified tax rate.
- 348           (c) The county auditor shall notify property owners of any intent to levy a tax rate that
- 349                   exceeds the certified tax rate in accordance with Sections 59-2-919 and 59-2-919.1.
- 350   (9) (a) Subject to Subsection (9)(d), the commission shall provide notice, through
- 351                   electronic means on or before July 31, to a taxing entity and the Revenue and
- 352                   Taxation Interim Committee if:
- 353                   (i) the amount calculated under Subsection (9)(b) is 10% or more of the year end
- 354                   taxable value of the real and personal property the commission assesses in
- 355                   accordance with Part 2, Assessment of Property, for the previous year, adjusted
- 356                   for prior year end incremental value; and
- 357                   (ii) the amount calculated under Subsection (9)(c) is 50% or more of the total year
- 358                   end taxable value of the real and personal property of a taxpayer the commission
- 359                   assesses in accordance with Part 2, Assessment of Property, for the previous year.
- 360           (b) For purposes of Subsection (9)(a)(i), the commission shall calculate an amount by
- 361                   subtracting the taxable value of real and personal property the commission assesses
- 362                   in accordance with Part 2, Assessment of Property, for the current year, adjusted for
- 363                   current year incremental value, from the year end taxable value of the real and
- 364                   personal property the commission assesses in accordance with Part 2, Assessment of
- 365                   Property, for the previous year, adjusted for prior year end incremental value.
- 366           (c) For purposes of Subsection (9)(a)(ii), the commission shall calculate an amount by
- 367                   subtracting the total taxable value of real and personal property of a taxpayer the

368 commission assesses in accordance with Part 2, Assessment of Property, for the  
 369 current year, from the total year end taxable value of the real and personal property of  
 370 a taxpayer the commission assesses in accordance with Part 2, Assessment of  
 371 Property, for the previous year.

372 (d) The notification under Subsection (9)(a) shall include a list of taxpayers that meet the  
 373 requirement under Subsection (9)(a)(ii).

374 Section 4. Section **59-2-1330** is amended to read:

375 **59-2-1330 (Effective 01/01/25). Payment of property taxes -- Payments to**  
 376 **taxpayer by state or taxing entity -- Refund of penalties paid by taxpayer --**  
 377 **Refund of interest paid by taxpayer -- Payment of interest to taxpayer --**  
 378 **Judgment levy -- Objections to assessments by the commission -- Time periods**  
 379 **for making payments to taxpayer.**

380 (1) Unless otherwise specifically provided by statute, property taxes shall be paid directly  
 381 to the county assessor or the county treasurer:

- 382 (a) on the date that the property taxes are due; and
- 383 (b) as provided in this chapter.

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

- 388 (a) a county board of equalization;
- 389 (b) the commission; or
- 390 (c) a court of competent jurisdiction.

391 (3) (a) For purposes of Subsection (2), the state or any taxing entity that has received  
 392 property taxes or any portion of property taxes from a taxpayer described in  
 393 Subsection (2) shall pay the taxpayer if:

394 (i) the taxes the taxpayer paid in accordance with Subsection (2) are collected by an  
 395 authorized officer of the:

- 396 (A) county; or
- 397 (B) state; and

398 (ii) the taxpayer obtains a final and unappealable judgment or order:

- 399 (A) from:
  - 400 (I) a county board of equalization;
  - 401 (II) the commission; or

- 402 (III) a court of competent jurisdiction;
- 403 (B) against:
- 404 (I) the taxing entity or an authorized officer of the taxing entity; or
- 405 (II) the state or an authorized officer of the state; and
- 406 (C) ordering a reduction in the amount of any tax levied against any property for
- 407 which a taxpayer paid a tax or any portion of a tax under this chapter for the
- 408 calendar year.
- 409 (b) The amount that the state or a taxing entity shall pay a taxpayer shall be determined
- 410 in accordance with Subsections (4) through (7).
- 411 (4) For purposes of Subsections (2) and (3), the amount the state shall pay to a taxpayer is
- 412 equal to the sum of:
- 413 (a) if the difference described in this Subsection (4)(a) is greater than \$0, the difference
- 414 between:
- 415 (i) the tax the taxpayer paid to the state in accordance with Subsection (2); and
- 416 (ii) the amount of the taxpayer's tax liability to the state after the reduction in the
- 417 amount of tax levied against the property in accordance with the final and
- 418 unappealable judgment or order described in Subsection (3);
- 419 (b) if the difference described in this Subsection (4)(b) is greater than \$0, the difference
- 420 between:
- 421 (i) any penalties the taxpayer paid to the state in accordance with Section 59-2-1331;
- 422 and
- 423 (ii) the amount of penalties the taxpayer is liable to pay to the state in accordance
- 424 with Section 59-2-1331 after the reduction in the amount of tax levied against the
- 425 property in accordance with the final and unappealable judgment or order
- 426 described in Subsection (3);
- 427 (c) as provided in Subsection (6)(a), interest the taxpayer paid in accordance with
- 428 Section 59-2-1331 on the amounts described in Subsections (4)(a) and (4)(b); and
- 429 (d) as provided in Subsection (6)(b), interest on the sum of the amounts described in:
- 430 (i) Subsection (4)(a);
- 431 (ii) Subsection (4)(b); and
- 432 (iii) Subsection (4)(c).
- 433 (5) For purposes of Subsections (2) and (3), the amount a taxing entity shall pay to a
- 434 taxpayer is equal to the sum of:
- 435 (a) if the difference described in this Subsection (5)(a) is greater than \$0, the difference

- 436 between:
- 437 (i) the tax the taxpayer paid to the taxing entity in accordance with Subsection (2);
- 438 and
- 439 (ii) the amount of the taxpayer's tax liability to the taxing entity after the reduction in
- 440 the amount of tax levied against the property in accordance with the final and
- 441 unappealable judgment or order described in Subsection (3);
- 442 (b) if the difference described in this Subsection (5)(b) is greater than \$0, the difference
- 443 between:
- 444 (i) any penalties the taxpayer paid to the taxing entity in accordance with Section
- 445 59-2-1331; and
- 446 (ii) the amount of penalties the taxpayer is liable to pay to the taxing entity in
- 447 accordance with Section 59-2-1331 after the reduction in the amount of tax levied
- 448 against the property in accordance with the final and unappealable judgment or
- 449 order described in Subsection (3);
- 450 (c) as provided in Subsection (6)(a), interest the taxpayer paid in accordance with
- 451 Section 59-2-1331 on the amounts described in Subsections (5)(a) and (5)(b); and
- 452 (d) as provided in Subsection (6)(b), interest on the sum of the amounts described in:
- 453 (i) Subsection (5)(a);
- 454 (ii) Subsection (5)(b); and
- 455 (iii) Subsection (5)(c).
- 456 (6) Except as provided in Subsection (7):
- 457 (a) interest shall be refunded to a taxpayer on the amount described in Subsection (4)(c)
- 458 or (5)(c) in an amount equal to the amount of interest the taxpayer paid in accordance
- 459 with Section 59-2-1331; and
- 460 (b) interest shall be paid to a taxpayer on the amount described in Subsection (4)(d) or
- 461 (5)(d):
- 462 (i) beginning on the later of:
- 463 (A) the day on which the taxpayer paid the tax in accordance with Subsection (2);
- 464 or
- 465 (B) January 1 of the calendar year immediately following the calendar year for
- 466 which the tax was due;
- 467 (ii) ending on the day on which the state or a taxing entity pays to the taxpayer the
- 468 amount required by Subsection (4) or (5); and
- 469 (iii) at the interest rate earned by the state treasurer on public funds transferred to the

- 470 state treasurer in accordance with Section 51-7-5.
- 471 (7) Notwithstanding Subsection (6):
- 472 (a) the state may not pay or refund interest to a taxpayer under Subsection (6) on any tax  
473 the taxpayer paid in accordance with Subsection (2) that exceeds the amount of tax  
474 levied by the state for that calendar year as stated on the notice required by Section  
475 59-2-1317; and
- 476 (b) a taxing entity may not pay or refund interest to a taxpayer under Subsection (6) on  
477 any tax the taxpayer paid in accordance with Subsection (2) that exceeds the amount  
478 of tax levied by the taxing entity for that calendar year as stated on the notice  
479 required by Section 59-2-1317.
- 480 (8) (a) Each taxing entity may levy a tax to pay its share of the final and unappealable  
481 judgment or order described in Subsection (3) if:
- 482 (i) the final and unappealable judgment or order is issued no later than 15 days prior  
483 to the date the certified tax rate is set under Section 59-2-924;
- 484 (ii) the ~~[amount of the judgment levy]~~ following information is included on the notice  
485 under Section 59-2-919.1:
- 486 (A) the amount of the judgment levy; and
- 487 (B) the term of the judgment levy; and
- 488 (iii) the final and unappealable judgment or order is an eligible judgment, as defined  
489 in Section 59-2-102.
- 490 (b) The levy under Subsection (8)(a) is in addition to, and exempt from, the maximum  
491 levy established for the taxing entity.
- 492 (c) A taxing entity may divide a judgment levy under this Subsection (8) and impose the  
493 judgment levy in more than one subsequent tax year.
- 494 (9) (a) A taxpayer that objects to the assessment of property assessed by the commission  
495 shall pay, on or before the property tax due date established under Subsection  
496 59-2-1331(1) or Section 59-2-1332, the full amount of taxes stated on the notice  
497 required by Section 59-2-1317 if:
- 498 (i) the taxpayer has applied to the commission for a hearing in accordance with  
499 Section 59-2-1007 on the objection to the assessment; and
- 500 (ii) the commission has not issued a written decision on the objection to the  
501 assessment in accordance with Section 59-2-1007.
- 502 (b) A taxpayer that pays the full amount of taxes due under Subsection (9)(a) is not  
503 required to pay penalties or interest on an assessment described in Subsection (9)(a)

- 504 unless:
- 505 (i) a final and unappealable judgment or order establishing that the property
- 506 described in Subsection (9)(a) has a value greater than the value stated on the
- 507 notice required by Section 59-2-1317 is issued by:
- 508 (A) the commission; or
- 509 (B) a court of competent jurisdiction; and
- 510 (ii) the taxpayer fails to pay the additional tax liability resulting from the final and
- 511 unappealable judgment or order described in Subsection (9)(b)(i) within a 45-day
- 512 period after the county bills the taxpayer for the additional tax liability.
- 513 (10) (a) Except as provided in Subsection (10)(b), a payment that is required by this
- 514 section shall be paid to a taxpayer:
- 515 (i) within [~~60~~] 120 days after the day on which the final and unappealable judgment or
- 516 order is issued in accordance with Subsection (3); or
- 517 (ii) if a judgment levy is imposed in accordance with Subsection (8):
- 518 (A) if the payment to the taxpayer required by this section is [~~\$5,000~~] \$15,000 or
- 519 more, no later than December 31 of the first year in which the judgment levy is
- 520 imposed; and
- 521 (B) if the payment to the taxpayer required by this section is less than [~~\$5,000~~]
- 522 \$15,000, within [~~60~~] 120 days after the date the final and unappealable
- 523 judgment or order is issued in accordance with Subsection (3).
- 524 (b) Notwithstanding Subsection (10)(a), a taxpayer may enter into an agreement:
- 525 (i) that establishes a time period other than a time period described in Subsection
- 526 (10)(a) for making a payment to the taxpayer that is required by this section; and
- 527 (ii) with:
- 528 (A) an authorized officer of a taxing entity for a tax imposed by a taxing entity; or
- 529 (B) an authorized officer of the state for a tax imposed by the state.

530 **Section 5. Effective date.**

- 531 (1) Except as provided in Subsection (2), this bill takes effect on May 1, 2024.
- 532 (2) The following sections take effect for a taxable year beginning on or after January 1,
- 533 2025:
- 534 (a) Section 59-1-613;
- 535 (b) Section 59-2-924; and
- 536 (c) Section 59-2-1330.