

Representative Steve Eliason proposes the following substitute bill:

PROPERTY TAX ASSESSMENT AMENDMENTS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Wayne A. Harper

House Sponsor: Steve Eliason

LONG TITLE

General Description:

This bill modifies provisions related to property tax assessment.

Highlighted Provisions:

This bill:

- ▶ provides additional remedies for a property owner who experiences an increase in valuation over a certain threshold solely due to valuation when there are no significant changes to the property;
- ▶ requires reporting to the State Tax Commission and the Revenue and Taxation Interim Committee when a county values property over the threshold;
- ▶ modifies the burdens of proof for parties to an appeal at the county board of equalization and State Tax Commission;
- ▶ directs county assessors in rural areas to seek assistance in the assessment process;
- ▶ requires a county assessor to classify types of real property for purposes of property tax assessments and provides that the classification is public information;
- ▶ provides that the State Tax Commission will conduct an education and training program for county assessors;
- ▶ provides for a penalty for a county assessor who fails to comply with the education and training requirement;



- 26 ▶ modifies provisions related to the Multicounty Appraisal Trust;
- 27 ▶ provides the requirements for adopting the statewide property tax system;
- 28 ▶ establishes when a tax is delinquent after receiving a deferral for property with an
- 29 increase in valuation over a certain threshold;
- 30 ▶ provides for posting of payment when a partial payment is made on property subject
- 31 to deferral; and
- 32 ▶ makes technical and conforming changes.

33 **Money Appropriated in this Bill:**

34 None

35 **Other Special Clauses:**

36 This bill provides retrospective operation.

37 **Utah Code Sections Affected:**

38 AMENDS:

- 39 **59-2-303**, as last amended by Laws of Utah 2019, Chapter 16
- 40 **59-2-303.1**, as last amended by Laws of Utah 2016, Chapter 135
- 41 **59-2-703**, as last amended by Laws of Utah 2008, Chapter 382
- 42 **59-2-1004**, as last amended by Laws of Utah 2022, Chapter 168
- 43 **59-2-1008**, as repealed and reenacted by Laws of Utah 1988, Chapter 3
- 44 **59-2-1330**, as last amended by Laws of Utah 2015, Chapter 201
- 45 **59-2-1331**, as last amended by Laws of Utah 2018, Chapter 197
- 46 **59-2-1343**, as last amended by Laws of Utah 2018, Chapter 197
- 47 **59-2-1601**, as last amended by Laws of Utah 2022, Chapter 451
- 48 **59-2-1606**, as last amended by Laws of Utah 2020, Chapter 447
- 49 **59-2-1801**, as last amended by Laws of Utah 2023, Chapter 354

50 ENACTS:

- 51 **59-2-109.1**, Utah Code Annotated 1953
- 52 **59-2-303.3**, Utah Code Annotated 1953
- 53 **59-2-702.5**, Utah Code Annotated 1953
- 54 **59-2-1004.1**, Utah Code Annotated 1953
- 55 **59-2-1802.1**, Utah Code Annotated 1953

56 REPEALS AND REENACTS:

57 59-2-109, as last amended by Laws of Utah 2023, Chapter 471

58

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

60 Section 1. Section 59-2-109 is repealed and reenacted to read:

61 **59-2-109. Burden of proof.**

62 (1) For an appeal to the commission involving the valuation or equalization of real
63 property assessed under Part 2, Assessment of Property, the party carrying the burden of proof
64 shall demonstrate:

- 65 (a) substantial error in the original assessed value; and
- 66 (b) a sound evidentiary basis to support the value the party requests.

67 (2) (a) For an appeal to the county board of equalization or the commission involving
68 the valuation or equalization of real property assessed under Part 3, County Assessment, the
69 party carrying the burden of proof shall demonstrate:

- 70 (i) except as provided in Subsection (2)(b), substantial error in:
- 71 (A) the original assessed value in an appeal to the county board of equalization; or
- 72 (B) the value set by the county board of equalization in an appeal to the commission;

73 and

- 74 (ii) a sound evidentiary basis to support the value the party requests.
- 75 (b) The party carrying the burden of proof does not have to show substantial error as
76 required by Subsection (2)(a)(i) if the party is requesting:

- 77 (i) the original assessed value in an appeal to the county board of equalization; or
- 78 (ii) the value set by the county board of equalization in an appeal to the commission.

79 (3) For property assessed under Part 2, Assessment of Property, the commission has the
80 burden of proof, if the commission is a party to the appeal that asserts that the fair market value
81 of the assessed property is greater than the original assessed value for that calendar year.

82 (4) For property assessed under Part 3, County Assessment, the following shall carry
83 the burden of proof before a county board of equalization or the commission:

- 84 (a) the county assessor or the county board of equalization that is a party to the appeal
85 has the burden of proof to support the value the county assessor or the county board of
86 equalization requests; and

- 87 (b) the taxpayer that is a party to the appeal has the burden of proof to support the

88 value the taxpayer requests.

89 (5) A preponderance of the evidence suffices to sustain the burden for all parties.

90 Section 2. Section **59-2-109.1** is enacted to read:

91 **59-2-109.1. Burden of proof for an appeal involving property eligible for deferral**
92 **for 2023.**

93 (1) This section applies to an appeal to the county board of equalization or the
94 commission involving the valuation or equalization of real property that is eligible for a
95 deferral under Section [59-2-1802.1](#) for the calendar year that begins on January 1, 2023.

96 (2) (a) The party carrying the burden of proof shall demonstrate:

97 (i) except as provided in Subsection (2)(b), substantial error in:

98 (A) the adjusted value set by the county assessor in accordance with Section
99 [59-2-303.3](#) in an appeal to the county board of equalization; or

100 (B) the value set by the county board of equalization in an appeal to the commission;
101 and

102 (ii) a sound evidentiary basis to support the value the party requests.

103 (b) The party carrying the burden of proof does not have to show substantial error as
104 required by Subsection (2)(a)(i) if the party is requesting:

105 (i) the adjusted value in an appeal to the board of equalization; or

106 (ii) the value set by the county board of equalization in an appeal to the commission.

107 (3) The following shall carry the burden of proof:

108 (a) the county assessor or the county board of equalization that is a party to the appeal
109 has the burden of proof to support the value the county assessor or the county board of
110 equalization requests; and

111 (b) the taxpayer that is a party to the appeal has the burden of proof to support the
112 value the taxpayer requests.

113 Section 3. Section **59-2-303** is amended to read:

114 **59-2-303. General duties of county assessor.**

115 (1) (a) Before May 22 each year, the county assessor shall:

116 (i) ascertain the names of the owners of all property that is subject to taxation by the
117 county;

118 (ii) except as provided in Subsection (2), assess the property to the owner, claimant of

119 record, or occupant in possession or control at midnight on January 1 of the taxable year; and

120 (iii) conduct the review process described in Section [59-2-303.2](#).

121 (b) No mistake in the name or address of the owner or supposed owner of property
122 renders the assessment invalid.

123 (2) If a conveyance of ownership of the real property was recorded in the office of a
124 county recorder after January 1 but more than 14 calendar days before the day on which the
125 county treasurer mails the tax notice, the county assessor shall assess the property to the new
126 owner.

127 (3) A county assessor shall become fully acquainted with all property in the county
128 assessor's county, as provided in Section [59-2-301](#).

129 (4) A county assessor in a county of the third, fourth, fifth, or sixth class shall seek
130 assistance from other county assessors or an appraiser contracted in accordance with Section
131 [59-2-703](#) for the county assessor to meet the requirements of Section [59-2-303.1](#).

132 Section 4. Section **59-2-303.1** is amended to read:

133 **59-2-303.1. Mandatory cyclical appraisals.**

134 (1) For purposes of this section:

135 (a) "Corrective action" includes:

136 (i) factoring pursuant to Section [59-2-704](#);

137 (ii) notifying the state auditor that the county failed to comply with the requirements of
138 this section; or

139 (iii) filing a petition for a court order requiring a county to take action.

140 (b) "Mass appraisal system" means a computer assisted mass appraisal system that:

141 (i) a county assessor uses to value real property; and

142 (ii) includes at least the following system features:

143 (A) has the ability to update all parcels of real property located within the county each
144 year;

145 (B) can be programmed with specialized criteria;

146 (C) provides uniform and equal treatment of parcels within the same class of real
147 property throughout the county; and

148 (D) annually updates all parcels of residential real property within the county using
149 accepted valuation methodologies as determined by rule.

150 (c) "Property review date" means the date a county assessor completes a detailed
151 review of the property characteristics of a parcel of real property in accordance with Subsection
152 (3)(a).

153 (2) (a) The county assessor shall annually update property values of property as
154 provided in Section 59-2-301 based on a systematic review of current market data.

155 (b) The county assessor shall conduct the annual update described in Subsection (2)(a)
156 by using a mass appraisal system [~~on or before the following:~~].

157 [~~(i) for a county of the first class, January 1, 2009;~~]

158 [~~(ii) for a county of the second class, January 1, 2011;~~]

159 [~~(iii) for a county of the third class, January 1, 2014; and~~]

160 [~~(iv) for a county of the fourth, fifth, or sixth class, January 1, 2015.~~]

161 (c) The county assessor and the commission shall jointly certify that the county's mass
162 appraisal system meets the requirements:

163 (i) described in Subsection (1)(b); and

164 (ii) of the commission.

165 (3) (a) In addition to the requirements in Subsection (2), the county assessor shall
166 complete a detailed review of property characteristics for each property at least once every five
167 years.

168 (b) The county assessor shall maintain on the county's [~~computer~~] mass appraisal
169 system, a record of the last property review date for each parcel of real property located within
170 the county assessor's county.

171 (c) (i) The county assessor shall maintain on the county's mass appraisal system a
172 parcel's property tax class or category that is used for the purpose of property tax assessment on
173 the annual assessment date.

174 (ii) The classifications or categories of real property under Subsection (3)(c)(i) shall
175 include, at minimum:

176 (A) primary residential;

177 (B) commercial;

178 (C) vacant land;

179 (D) secondary residential; and

180 (E) non-taxable.

181 (iii) The classifications or categories of real property used by the county assessor, and
182 the classification or category applied to a specific parcel, is public information.

183 (4) (a) The commission shall take corrective action if the commission determines that:

184 (i) a county assessor has not satisfactorily followed the current mass appraisal

185 standards, as provided by law;

186 (ii) the sales-assessment ratio, coefficients of dispersion, or other statistical measures
187 of appraisal performance related to the studies required by Section 59-2-704 are not within the
188 standards provided by law; or

189 (iii) the county assessor has failed to comply with the requirements of this section.

190 (b) If a county assessor fails to comply with the requirements of this section for one
191 year, the commission shall assist the county assessor in fulfilling the requirements of
192 Subsections (2) and (3).

193 (c) If a county assessor fails to comply with the requirements of this section for two
194 consecutive years, the county will lose the county's allocation of the revenue generated
195 statewide from the imposition of the multicounty assessing and collecting levy authorized in
196 Sections 59-2-1602 and 59-2-1603.

197 (d) If a county loses its allocation of the revenue generated statewide from the
198 imposition of the multicounty assessing and collecting levy described in Subsection (4)(c), the
199 revenue the county would have received shall be distributed to the Multicounty Appraisal Trust
200 created by interlocal agreement by all counties in the state.

201 (5) (a) On or before July 1, 2008, the county assessor shall prepare a five-year plan to
202 comply with the requirements of Subsections (2) and (3).

203 (b) The plan shall be available in the county assessor's office for review by the public
204 upon request.

205 (c) The plan shall be annually reviewed and revised as necessary.

206 (6) (a) A county assessor shall create, maintain, and regularly update a database
207 containing the following information that the county assessor may use to enhance the county's
208 ability to accurately appraise and assess property on an annual basis:

209 ~~(a)~~ (i) fee and other appraisals;

210 ~~(b)~~ (ii) property characteristics and features;

211 ~~(c)~~ (iii) property surveys;

212 ~~[(d)]~~ (iv) sales data; and
213 ~~[(e)]~~ (v) any other data or information on sales, studies, transfers, changes to property,
214 or property characteristics.

215 (b) A county assessor may provide access to the information in the database to another
216 county assessor that requests assistance in accordance with Section 59-2-303.

217 Section 5. Section 59-2-303.3 is enacted to read:

218 **59-2-303.3. Automatic review for property with 150% or more valuation increase.**

219 (1) As used in this section, "qualifying increase" means a valuation increase that is
220 equal to or more than 150% higher than the previous year's valuation for property that:

221 (a) is county assessed; and

222 (b) on or after January 1 of the previous year and before January 1 of the current year,
223 has not had:

224 (i) a physical improvement if the fair market value of the physical improvement
225 increases enough to result in the valuation increase solely as a result of the physical
226 improvement;

227 (ii) a zoning change if the fair market value of the real property increases enough to
228 result in the valuation increase solely as a result of the zoning change; or

229 (iii) a change in the legal description of the real property, if the fair market value of the
230 real property increases enough to result in the valuation increase solely as a result of the change
231 in the legal description of the real property.

232 (2) (a) For the calendar year beginning on January 1, 2023, the county assessor shall
233 review the assessment of the property with a qualifying increase on or before May 31, 2024.

234 (b) For a calendar year beginning on or after January 1, 2024, the county assessor shall
235 review the assessment of a property with a qualifying increase before delivery of the
236 assessment book to the county auditor in accordance with Section 59-2-311.

237 (c) The county assessor shall retain a record of the properties for which the county
238 assessor conducts a review in accordance with this Subsection (2) and the results of that
239 review.

240 (3) (a) When the county assessor conducts the review described in Subsection (2):

241 (i) if the county assessor determines that the assessed value of the property reflects the
242 property's fair market value, the county assessor may not adjust the property's assessed value;

243 or

244 (ii) if the county assessor determines that the assessed value of the property does not
245 reflect the review property's fair market value, the county assessor shall adjust the assessed
246 value of the review property to reflect the fair market value.

247 (b) If a county assessor makes an adjustment under Subsection (3)(a) for the calendar
248 year beginning on January 1, 2023, the county legislative body shall authorize a refund of the
249 property tax that is overpaid as a result of the adjustment.

250 (c) If a county assessor makes an adjustment under Subsection (3)(a) for the calendar
251 year beginning on January 1, 2024, the county assessor shall list the adjusted value set in
252 accordance with this section as the original assessed value on the valuation notice sent in
253 accordance with Section [59-2-919.1](#).

254 (4) (a) Upon completing the review described in Subsection (2), the county assessor
255 shall report to the commission:

256 (i) the number of properties that:

257 (A) required a review in accordance with Subsection (2); and

258 (B) the county reduced the value as a result of the review; and

259 (ii) the parcel number of any property:

260 (A) that required a review in accordance with Subsection (2);

261 (B) that has an increase in value of \$50,000 or more; and

262 (C) for which the county assessor did not reduce the value.

263 (b) (i) A county that has any property subject to a review in accordance with this
264 section for two consecutive years shall report to the Revenue and Taxation Interim Committee:

265 (A) at the same meeting or a meeting after the meeting during which the commission
266 makes the report described in Section [59-2-1008](#);

267 (B) in the same year as the commission report; and

268 (C) on the number of properties with a qualifying increase and the reasons for the
269 qualifying increases.

270 (ii) The requirement to report applies if the county has a property that is subject to
271 review under this section in each of two consecutive years regardless of whether the property
272 that is subject to review is the same property for each year.

273 (iii) The requirement to report does not apply if the qualifying increase is less than

274 \$50,000.

275 (5) The review process described in this section does not supersede or otherwise affect
276 a taxpayer's right to appeal or to seek judicial review of the valuation or equalization of a
277 review property in accordance with:

- 278 (a) Part 10, Equalization;
- 279 (b) Chapter 1, Part 6, Judicial Review; or
- 280 (c) Title 63G, Chapter 4, Part 4, Judicial Review.

281 Section 6. Section **59-2-702.5** is enacted to read:

282 **59-2-702.5. Education and training for county assessors.**

283 (1) (a) The commission shall conduct a program of education and training for county
284 assessors that offers instruction on:

- 285 (i) a county assessor's statutory obligations; and
- 286 (ii) the practical application of mass appraisal techniques to satisfy a county assessor's
287 statutory obligations.

288 (b) The commission shall confer a designation of completion upon a county assessor
289 each time that the county assessor completes the program under Subsection (1)(a).

290 (2) (a) A county assessor shall obtain a designation of completion under Subsection
291 (1)(b) within 12 months after the day on which the county assessor starts a term of office.

292 (b) If a county assessor fails to obtain a designation of completion, the commission
293 shall take corrective action, as defined in Section [59-2-303.1](#).

294 Section 7. Section **59-2-703** is amended to read:

295 **59-2-703. Commission to assist county assessors -- Appraisers provided upon**
296 **request -- Costs of services -- Contingency fee arrangements prohibited.**

297 (1) (a) The commission shall, upon request and pursuant to mutual agreement, provide
298 county assessors with technical assistance and appraisal aid.

299 (b) [~~It~~] The commission shall provide certified or licensed appraisers who, upon
300 request of the county assessor and pursuant to mutual agreement, shall perform appraisals of
301 property and other technical services as needed by the county assessor.

302 (c) The commission shall calculate the costs of these services [~~shall be computed by~~
303 the commission upon the basis of] based on the number of days of services rendered.

304 (d) Each county shall pay to the commission 50% of the cost of the services [~~which~~

305 ~~they receive]~~ that the county receives.

306 (2) (a) Both the commission and counties may contract with a private firm or an
307 individual to conduct appraisals.

308 (b) A county assessor may request the private firm or individual conducting appraisals
309 to assist the county assessor in meeting the requirements of Section [59-2-303.1](#).

310 ~~[(b)]~~ (c) (i) Notwithstanding Title 63G, Chapter 2, Government Records Access and
311 Management Act, the commission and counties may disclose the name of the taxpayer and the
312 taxpayer's address to the contract appraiser.

313 (ii) A private appraiser is subject to the confidentiality requirements and penalty
314 provisions provided in Title 63G, Chapter 2, Part 8, Remedies.

315 ~~[(e)]~~ (d) (i) Neither the commission nor a county may contract with a private firm or an
316 individual under a contingency fee arrangement to assess property or prosecute or defend an
317 appeal.

318 (ii) An appraisal that has been prepared on a contingency fee basis may not be allowed
319 in any proceeding before a county board of equalization or the commission.

320 Section 8. Section **59-2-1004** is amended to read:

321 **59-2-1004. Appeal to county board of equalization -- Real property -- Time**
322 **period for appeal -- Public hearing requirements -- Decision of board -- Extensions**
323 **approved by commission -- Appeal to commission.**

324 (1) As used in this section:

325 (a) "Final assessed value" means:

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

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

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

335 (B) a county board of equalization, if the commission has not yet issued a decision in

336 the appeal and the parties have not entered a stipulation; or

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

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

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

345 (i) of the same class of real property as the qualified real property; and

346 (ii) located within the same county and within the same market area as the qualified
347 real property.

348 (d) "Property value change" means the percentage change in the fair market value of
349 real property on or after January 1 of the previous year and before January 1 of the current year.

350 (e) "Qualified real property" means real property:

351 (i) for which:

352 (A) the taxpayer or a county assessor appealed the valuation or equalization for the
353 previous taxable year to the county board of equalization in accordance with this section or the
354 commission in accordance with Section 59-2-1006;

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

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

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

361 (f) "Qualifying change" means one of the following changes to real property that
362 occurs on or after January 1 of the previous taxable year and before January 1 of the current
363 taxable year:

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

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

369 (iii) a change in the legal description of the real property, if the fair market value of the
370 real property increases solely as a result of the change in the legal description of the real
371 property.

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

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

376 (ii) making an application by telephone or other electronic means within the time
377 period described in Subsection (3) if the county legislative body passes a resolution under
378 Subsection (9) authorizing a taxpayer to make an application by telephone or other electronic
379 means.

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

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

384 (A) the burden of proof in an appeal involving qualified real property; and

385 (B) the process for the taxpayer to learn the inflation adjusted value of the qualified
386 real property.

387 (c) (i) (A) The county assessor shall notify the county board of equalization of a
388 qualified real property's inflation adjusted value within 15 business days after the date on which
389 the county assessor receives notice that a taxpayer filed an appeal with the county board of
390 equalization.

391 (B) The county assessor shall notify the commission of a qualified real property's
392 inflation adjusted value within 15 business days after the date on which the county assessor
393 receives notice that a person dissatisfied with the decision of a county board of equalization
394 files an appeal with the commission.

395 (ii) (A) A person may not appeal a county assessor's calculation of inflation adjusted
396 value but may appeal the fair market value of a qualified real property.

397 (B) A person may appeal a determination of whether, on or after January 1 of the

398 previous taxable year and before January 1 of the current taxable year, real property had a
399 qualifying change.

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

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

404 (ii) the last day of a 45-day period beginning on the day on which the county auditor
405 provides the notice under Section 59-2-919.1.

406 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
407 commission shall make rules providing for circumstances under which the county board of
408 equalization is required to accept an application to appeal that is filed after the time period
409 prescribed in Subsection (3)(a).

410 (4) (a) [~~Except as provided in Subsection (4)(b), the~~] The taxpayer shall include in the
411 application under Subsection (2)(a):

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

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

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

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

421 (b) [(i)] For an appeal involving qualified real property[~~:(A)~~], the county board of
422 equalization shall presume that the fair market value of the qualified real property is equal to
423 the inflation adjusted value[~~;and~~].

424 [(B) ~~except as provided in Subsection (4)(b)(ii), the taxpayer may provide the~~
425 ~~information described in Subsection (4)(a).~~]

426 [(ii) ~~If the taxpayer seeks to prove that the fair market value of the qualified real~~
427 ~~property is below the inflation adjusted value, the taxpayer shall provide the information~~
428 ~~described in Subsection (4)(a).~~]

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

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

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

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

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

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

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

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

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

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

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

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

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

458 (c) If at the public hearing, a party presents evidence not previously provided to the
459 other party, the county board of equalization shall allow the other party to respond to the

460 evidence in writing within 10 days after the day on which the public hearing occurs.

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

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

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

468 (b) (i) For purposes of this Subsection (7)(b), "significant adjustment" means a
469 proposed adjustment to the valuation of real property that:

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

471 (B) would result in a valuation that differs from the original assessed value by at least
472 20% and \$1,000,000.

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

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

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

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

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

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

489 (i) list the appeal, by property owner and parcel number, on the agenda for the next
490 meeting the county legislative body holds after the expiration of the time period described in

491 Subsection (7)(c); and

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

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

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

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

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

499 (h) (i) If the fair market value of the property that is the subject of the appeal deviates
500 plus or minus 5% from the assessed value of comparable properties, the county board of
501 equalization shall adjust the valuation of the appealed property to reflect a value equalized with
502 the assessed value of comparable properties.

503 (ii) Subject to Sections [59-2-301.1](#), [59-2-301.2](#), [59-2-301.3](#), and [59-2-301.4](#), equalized
504 value established under Subsection (7)(h)(i) shall be the assessed value for property tax
505 purposes until the county assessor is able to evaluate and equalize the assessed value of all
506 comparable properties to bring all comparable properties into conformity with full fair market
507 value.

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

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

513 Section 9. Section [59-2-1004.1](#) is enacted to read:

514 **[59-2-1004.1](#). Appeals of valuation or equalization of property eligible for deferral
515 for 2023.**

516 (1) (a) Subject to Subsections (2) through (4) and for the calendar year that begins on
517 January 1, 2023, a taxpayer may file an appeal to the commission of the valuation or
518 equalization of real property that is eligible for a deferral under Section [59-2-1802.1](#) for the
519 calendar year that begins on January 1, 2023, if:

520 (i) the taxpayer filed an appeal of the valuation or equalization of the property with the
521 county board of equalization for the calendar year that begins on January 1, 2023;

522 (ii) the county board of equalization has issued a decision in accordance with Section
523 59-2-1004;

524 (iii) the parties have not entered a stipulation regarding the value of the property; and

525 (iv) the county board of equalization does not make an adjustment in accordance with
526 Subsection 59-2-303.3.

527 (b) A taxpayer shall file an appeal to the commission on or before June 30, 2025.

528 (c) This Subsection (1) does not allow more than one formal adjudicative proceeding
529 by the commission for the calendar year beginning on January 1, 2023.

530 (2) (a) For the calendar year that begins on January 1, 2023, a taxpayer may file an
531 appeal of the valuation or equalization of real property for which a county assessor makes an
532 adjustment under Subsection 59-2-303.3(3) for the calendar year that begins on January 1,
533 2023, in accordance with this Subsection (2).

534 (b) A taxpayer shall make an appeal under this Subsection (2):

535 (i) to the county board of equalization; and

536 (ii) on or before June 30, 2025.

537 (c) If a taxpayer is dissatisfied with the decision of the county board of equalization,
538 the taxpayer may file an appeal with the commission as described in Section 59-2-1006.

539 (d) A taxpayer may file an appeal of the valuation or equalization of property under
540 this Subsection (2) regardless of whether:

541 (i) the taxpayer previously filed an appeal of the valuation or equalization of the
542 property for the calendar year that begins on January 1, 2023;

543 (ii) the county board of equalization has issued a decision on the appeal in accordance
544 with Section 59-2-1004;

545 (iii) the commission has issued a decision on the appeal in accordance with Section
546 59-2-1006;

547 (iv) the parties have entered a stipulation regarding the value of the property; or

548 (v) any appeal of the valuation or equalization of the property for the calendar year that
549 begins on January 1, 2023, has been closed.

550 (3) Except as specifically provided in this section:

551 (a) an appeal to the county board of equalization shall be filed in accordance with
552 Section 59-2-1004; and

553 (b) an appeal to the commission shall be filed in accordance with Section 59-2-1006.

554 (4) For each property eligible to receive a deferral under Section 59-2-1802.1, this
555 section may not be interpreted to require a taxpayer to refile:

556 (a) an application to appeal in accordance with Section 59-2-1004 if an appeal before
557 the county board of equalization is pending for the calendar year that begins on January 1,
558 2023; or

559 (b) a notice of appeal in accordance with Section 59-2-1006 if an appeal before the
560 commission is pending for the calendar year that begins on January 1, 2023.

561 Section 10. Section **59-2-1008** is amended to read:

562 **59-2-1008. Investigations by commission -- Assessment of escaped property --**
563 **Increase or decrease of assessed valuation.**

564 (1) As used in this section, "review information" means, as reported by a county
565 assessor:

566 (a) the number of properties that:

567 (i) required a review in accordance with Section 59-2-303.3; and

568 (ii) the county reduced the value as a result of the review; and

569 (b) the parcel number of any property:

570 (i) that required a review in accordance with Section 59-2-303.3;

571 (ii) that has an increase in value of \$50,000 or more; and

572 (iii) for which the county assessor did not reduce the value.

573 (2) (a) Each year the commission shall conduct an investigation throughout each
574 county of the state to determine whether all property subject to taxation is on the assessment
575 rolls[;] and whether the property is being assessed at fair market value.

576 (b) When, after any investigation, [~~it is found~~] the commission finds that any property
577 [~~which~~] that is subject to taxation is not assessed, [~~then~~] the commission shall direct the county
578 assessor, the county board of equalization, or the county auditor, as [~~it~~] the commission may
579 determine, to enter the assessment of the escaped property.

580 [~~(2)~~] (3) If [~~it is found~~] the commission finds that any property in any county is not
581 being assessed at [~~its~~] the property's fair market value, the commission shall, for the purpose of
582 equalizing the value of property in the state, increase or decrease the valuation of the property
583 in order to enforce the assessment of all property subject to taxation upon the basis of its fair

584 market value, and shall direct the county assessor, the county board of equalization, or the
585 county auditor, as [it] the commission may determine, to correct the value of the property in a
586 manner prescribed by the commission.

587 ~~[(3)]~~ (4) The county assessors, county boards of equalization, and county auditors shall
588 make all increases or decreases as may be required by the commission to make the assessment
589 of all property within the county conform to [its] the property's fair market value.

590 (5) Each year, after receiving the review information from a county assessor and on or
591 before June 8, the commission shall:

592 (a) review the assessment of a property described in Subsection (1)(b); and

593 (b) if warranted, take action as described in Subsection 59-1-210(23).

594 (6) For review information relating to the calendar year that begins January 1, 2023, the
595 commission shall on or before June 15, 2024:

596 (a) review the assessment of a property described in Subsection (1)(b); and

597 (b) if warranted, take reasonable action to correct an error in assessment and report any
598 action to the county auditor.

599 (7) The commission shall report the review information and the number of properties
600 for which an adjustment is made in accordance with Subsection (5) to the Revenue and
601 Taxation Interim Committee annually on or before the September interim meeting.

602 (8) The commission shall include in the report the name of each county that reported
603 review information for the current calendar year and the previous calendar year.

604 Section 11. Section **59-2-1330** is amended to read:

605 **59-2-1330. Payment of property taxes -- Payments to taxpayer by state or taxing**
606 **entity -- Refund of penalties paid by taxpayer -- Refund of interest paid by taxpayer --**
607 **Payment of interest to taxpayer -- Judgment levy -- Objections to assessments by the**
608 **commission -- Time periods for making payments to taxpayer.**

609 (1) Unless otherwise specifically provided by statute, property taxes shall be paid
610 directly to [~~the county assessor or~~] the county treasurer:

611 (a) on the date that the property taxes are due; and

612 (b) as provided in this chapter.

613 (2) (a) The county treasurer shall apply a payment that is insufficient to cover both a
614 tax or tax notice charge that is deferred in accordance with Part 18, Tax Deferral and Tax

615 Abatement, and a current year property tax or tax notice charge to the current tax year property
616 tax or tax notice charge first.

617 (b) The county treasurer shall send notice to the property owner:

618 (i) that the payment was insufficient;

619 (ii) that the county applied the payment to the tax or tax notice charges for the current
620 tax year; and

621 (iii) of the amount of tax and tax notice charge that is outstanding.

622 ~~[(2)]~~ (3) A taxpayer shall receive payment as provided in this section if a reduction in
623 the amount of any tax levied against any property for which the taxpayer paid a tax or any
624 portion of a tax under this chapter for a calendar year is required by a final and unappealable
625 judgment or order described in Subsection ~~[(3)]~~ (4) issued by:

626 (a) a county board of equalization;

627 (b) the commission; or

628 (c) a court of competent jurisdiction.

629 ~~[(3)]~~ (4) (a) For purposes of Subsection ~~[(2)]~~ (3), the state or any taxing entity that has
630 received property taxes or any portion of property taxes from a taxpayer described in
631 Subsection (2) shall pay the taxpayer if:

632 (i) the taxes the taxpayer paid in accordance with Subsection ~~[(2)]~~ (3) are collected by
633 an authorized officer of the:

634 (A) county; or

635 (B) state; and

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

637 (A) from~~[:]~~ a county board of equalization, the commission, or a court of competent
638 jurisdiction;

639 ~~[(I) a county board of equalization;]~~

640 ~~[(II) the commission; or]~~

641 ~~[(III) a court of competent jurisdiction;]~~

642 (B) against:

643 (I) the taxing entity or an authorized officer of the taxing entity; or

644 (II) the state or an authorized officer of the state; and

645 (C) ordering a reduction in the amount of any tax levied against any property for which

646 a taxpayer paid a tax or any portion of a tax under this chapter for the calendar year.

647 (b) The amount that the state or a taxing entity shall pay a taxpayer shall be determined
648 in accordance with Subsections ~~[(4)]~~ (5) through ~~[(7)]~~ (8).

649 ~~[(4)]~~ (5) For purposes of Subsections ~~[(2) and]~~ (3) and (4), the amount the state shall
650 pay to a taxpayer is equal to the sum of:

651 (a) if the difference described in this Subsection ~~[(4)(a)]~~ (5)(a) is greater than \$0, the
652 difference between:

653 (i) the tax the taxpayer paid to the state in accordance with Subsection ~~[(2)]~~ (3); and

654 (ii) the amount of the taxpayer's tax liability to the state after the reduction in the
655 amount of tax levied against the property in accordance with the final and unappealable
656 judgment or order described in Subsection ~~[(3)]~~ (4);

657 (b) if the difference described in this Subsection ~~[(4)(b)]~~ (5)(b) is greater than \$0, the
658 difference between:

659 (i) any penalties the taxpayer paid to the state in accordance with Section 59-2-1331;
660 and

661 (ii) the amount of penalties the taxpayer is liable to pay to the state in accordance with
662 Section 59-2-1331 after the reduction in the amount of tax levied against the property in
663 accordance with the final and unappealable judgment or order described in Subsection ~~[(3)]~~ (4);

664 (c) as provided in Subsection ~~[(6)(a)]~~ (7)(a), interest the taxpayer paid in accordance
665 with Section 59-2-1331 on the amounts described in Subsections ~~[(4)(a) and (4)(b)]~~ (5)(a) and
666 (5)(b); and

667 (d) as provided in Subsection ~~[(6)(b)]~~ (7)(b), interest on the sum of the amounts
668 described in ~~[:]~~ Subsections (5)(a), (5)(b), and (5)(c);

669 ~~[(i) Subsection (4)(a);]~~

670 ~~[(ii) Subsection (4)(b); and]~~

671 ~~[(iii) Subsection (4)(c).]~~

672 ~~[(5)]~~ (6) For purposes of Subsections ~~[(2) and]~~ (3) and (4), the amount a taxing entity
673 shall pay to a taxpayer is equal to the sum of:

674 (a) if the difference described in this Subsection ~~[(5)(a)]~~ (6)(a) is greater than \$0, the
675 difference between:

676 (i) the tax the taxpayer paid to the taxing entity in accordance with Subsection ~~[(2)]~~ (3);

677 and

678 (ii) the amount of the taxpayer's tax liability to the taxing entity after the reduction in
679 the amount of tax levied against the property in accordance with the final and unappealable
680 judgment or order described in Subsection ~~[(3)]~~ (4);

681 (b) if the difference described in this Subsection ~~[(5)(b)]~~ (6)(b) is greater than \$0, the
682 difference between:

683 (i) any penalties the taxpayer paid to the taxing entity in accordance with Section
684 59-2-1331; and

685 (ii) the amount of penalties the taxpayer is liable to pay to the taxing entity in
686 accordance with Section 59-2-1331 after the reduction in the amount of tax levied against the
687 property in accordance with the final and unappealable judgment or order described in
688 Subsection ~~[(3)]~~ (4);

689 (c) as provided in Subsection ~~[(6)(a)]~~ (7)(a), interest the taxpayer paid in accordance
690 with Section 59-2-1331 on the amounts described in Subsections ~~[(5)(a) and (5)(b)]~~ (6)(a) and
691 (6)(b); and

692 (d) as provided in Subsection ~~[(6)(b)]~~ (7)(b), interest on the sum of the amounts
693 described in Subsections (6)(a), (6)(b), and (6)(c);

694 ~~[(i) Subsection (5)(a);]~~

695 ~~[(ii) Subsection (5)(b); and]~~

696 ~~[(iii) Subsection (5)(c).]~~

697 ~~[(6)]~~ (7) Except as provided in Subsection ~~[(7)]~~ (8):

698 (a) interest shall be refunded to a taxpayer on the amount described in Subsection
699 ~~[(4)(c) or (5)(c)]~~ (5)(c) or (6)(c) in an amount equal to the amount of interest the taxpayer paid
700 in accordance with Section 59-2-1331; and

701 (b) interest shall be paid to a taxpayer on the amount described in Subsection ~~[(4)(d)~~
702 ~~or]~~ (5)(d) or (6)(d):

703 (i) beginning on the later of:

704 (A) the day on which the taxpayer paid the tax in accordance with Subsection ~~[(2)]~~ (3);

705 or

706 (B) January 1 of the calendar year immediately following the calendar year for which
707 the tax was due;

708 (ii) ending on the day on which the state or a taxing entity pays to the taxpayer the
709 amount required by Subsection [~~(4) or~~] (5) or (6); and

710 (iii) at the interest rate earned by the state treasurer on public funds transferred to the
711 state treasurer in accordance with Section 51-7-5.

712 [~~(7) Notwithstanding Subsection (6):~~]

713 [~~(a)~~] (8) (a) [~~the~~] The state may not pay or refund interest to a taxpayer under
714 Subsection [~~(6)~~] (7) on any tax the taxpayer paid in accordance with Subsection [~~(2)~~] (3) that
715 exceeds the amount of tax levied by the state for that calendar year as stated on the notice
716 required by Section 59-2-1317[~~;~~and].

717 (b) [~~a~~] A taxing entity may not pay or refund interest to a taxpayer under Subsection
718 [~~(6)~~] (7) on any tax the taxpayer paid in accordance with Subsection [~~(2)~~] (3) that exceeds the
719 amount of tax levied by the taxing entity for that calendar year as stated on the notice required
720 by Section 59-2-1317.

721 [~~(8)~~] (9) (a) Each taxing entity may levy a tax to pay [~~its~~] the taxing entity's share of the
722 final and unappealable judgment or order described in Subsection [~~(3)~~] (4) if:

723 (i) the final and unappealable judgment or order is issued no later than 15 days prior to
724 the date the certified tax rate is set under Section 59-2-924;

725 (ii) the amount of the judgment levy is included on the notice under Section
726 59-2-919.1; and

727 (iii) the final and unappealable judgment or order is an eligible judgment, as defined in
728 Section 59-2-102.

729 (b) The levy under Subsection [~~(8)(a)~~] (9)(a) is in addition to, and exempt from, the
730 maximum levy established for the taxing entity.

731 [~~(9)~~] (10) (a) A taxpayer that objects to the assessment of property assessed by the
732 commission shall pay, on or before the property tax due date established under Subsection
733 59-2-1331(1) or Section 59-2-1332, the full amount of taxes stated on the notice required by
734 Section 59-2-1317 if:

735 (i) the taxpayer has applied to the commission for a hearing in accordance with Section
736 59-2-1007 on the objection to the assessment; and

737 (ii) the commission has not issued a written decision on the objection to the assessment
738 in accordance with Section 59-2-1007.

739 (b) A taxpayer that pays the full amount of taxes due under Subsection ~~[(9)(a)]~~ (10)(a)
 740 is not required to pay penalties or interest on an assessment described in Subsection ~~[(9)(a)]~~
 741 (10)(a) unless:

742 (i) a final and unappealable judgment or order establishing that the property described
 743 in Subsection ~~[(9)(a)]~~ (10)(a) has a value greater than the value stated on the notice required by
 744 Section [59-2-1317](#) is issued by:

745 (A) the commission; or

746 (B) a court of competent jurisdiction; and

747 (ii) the taxpayer fails to pay the additional tax liability resulting from the final and
 748 unappealable judgment or order described in Subsection ~~[(9)(b)(i)]~~ (10)(b)(i) within a 45-day
 749 period after the county bills the taxpayer for the additional tax liability.

750 ~~[(10)]~~ (11) (a) Except as provided in Subsection ~~[(10)(b)]~~ (11)(b), a payment that is
 751 required by this section shall be paid to a taxpayer:

752 (i) within 60 days after the day on which the final and unappealable judgment or order
 753 is issued in accordance with Subsection ~~[(3)]~~ (4); or

754 (ii) if a judgment levy is imposed in accordance with Subsection ~~[(8)]~~ (9):

755 (A) if the payment to the taxpayer required by this section is \$5,000 or more, no later
 756 than December 31 of the year in which the judgment levy is imposed; and

757 (B) if the payment to the taxpayer required by this section is less than \$5,000, within
 758 60 days after the date the final and unappealable judgment or order is issued in accordance with
 759 Subsection ~~[(3)]~~ (4).

760 (b) ~~[Notwithstanding Subsection (10)(a), a]~~ A taxpayer may enter into an agreement:

761 (i) that establishes a time period other than a time period described in Subsection
 762 ~~[(10)(a)]~~ (11)(a) for making a payment to the taxpayer that is required by this section; and

763 (ii) with:

764 (A) an authorized officer of a taxing entity for a tax imposed by a taxing entity; or

765 (B) an authorized officer of the state for a tax imposed by the state.

766 Section 12. Section [59-2-1331](#) is amended to read:

767 **59-2-1331. Property tax due date -- Date tax is delinquent -- Penalty -- Interest --**
 768 **Payments -- Refund of prepayment.**

769 (1) (a) Except as provided in Subsection (1)(b) and subject to Subsections (1)(c) and

770 (d), all property taxes, unless otherwise specifically provided for under Section 59-2-1332, or
771 other law, and any tax notice charges, are due on November 30 of each year following the date
772 of levy.

773 (b) If November 30 falls on a Saturday, Sunday, or holiday:

774 (i) the date of the next following day that is not a Saturday, Sunday, or holiday shall be
775 substituted in Subsection (1)(a) and Subsection 59-2-1332(1) for November 30; and

776 (ii) the date of the day occurring 30 days after the date under Subsection (1)(b)(i) shall
777 be substituted in Subsection 59-2-1332(1) for December 30.

778 (c) If a property tax is paid or postmarked after the due date described in this
779 Subsection (1) the property tax is delinquent.

780 (d) A county treasurer or other public official, public entity, or public employee may
781 not require the payment of a property tax before the due date described in this Subsection (1).

782 (2) (a) Except as provided in Subsections (2)(e) [~~and~~], (f), and (g)(i), for each parcel,
783 all delinquent taxes and tax notice charges on each separately assessed parcel are subject to a
784 penalty of 2.5% of the amount of the delinquent taxes and tax notice charges or \$10, whichever
785 is greater.

786 (b) Unless the delinquent taxes and tax notice charges, together with the penalty, are
787 paid on or before January 31, the amount of taxes and tax notice charges and penalty shall bear
788 interest on a per annum basis from the January 1 immediately following the delinquency date.

789 (c) Except as provided in Subsection (2)(d), for purposes of Subsection (2)(b), the
790 interest rate is equal to the sum of:

791 (i) 6%; and

792 (ii) the federal funds rate target:

793 (A) established by the Federal Open Markets Committee; and

794 (B) that exists on the January 1 immediately following the date of delinquency.

795 (d) The interest rate described in Subsection (2)(c) may not be:

796 (i) less than 7%; or

797 (ii) more than 10%.

798 (e) The penalty described in Subsection (2)(a) is 1% of the amount of the delinquent
799 taxes and tax notice charges or \$10, whichever is greater, if all delinquent taxes, all tax notice
800 charges, and the penalty are paid on or before the January 31 immediately following the

801 delinquency date.

802 (f) This section does not apply to the costs, charges, and interest rate accruing on any
803 tax notice charge related to an assessment assessed in accordance with:

804 (i) Title 11, Chapter 42, Assessment Area Act; or

805 (ii) Title 11, Chapter 42a, Commercial Property Assessed Clean Energy Act.

806 (g) (i) The county shall waive any penalty or interest for a property granted a deferral in
807 accordance with Section 59-2-1802.1 from the day of the delinquency through the end of the
808 deferral period.

809 (ii) Penalties and interest accrue in accordance with this Subsection (2) on any tax or
810 tax notice charge that is delinquent after the deferral period ends.

811 (3) (a) If the delinquency exceeds one year, the amount of taxes, tax notice charges,
812 and penalties for that year and all succeeding years shall bear interest until settled in full
813 through redemption or tax sale.

814 (b) The interest rate to be applied shall be calculated for each year as established under
815 Subsection (2) and shall apply on each individual year's delinquency until paid.

816 (4) The county treasurer may accept and credit on account against taxes and tax notice
817 charges becoming due during the current year, at any time before or after the tax rates are
818 adopted, but not subsequent to the date of delinquency, either:

819 (a) payments in amounts of not less than \$10; or

820 (b) the full amount of the unpaid tax and tax notice charges.

821 (5) (a) At any time before the county treasurer provides the tax notice described in
822 Section 59-2-1317, the county treasurer may refund amounts accepted and credited on account
823 against taxes and tax notice charges becoming due during the current year.

824 (b) Upon recommendation by the county treasurer, the county legislative body shall
825 adopt rules or ordinances to implement the provisions of this Subsection (5).

826 Section 13. Section 59-2-1343 is amended to read:

827 **59-2-1343. Tax sale listing.**

828 (1) (a) If any property is not redeemed by March 15 following the lapse of four years
829 from the date when any item in Subsection (1)(b) became delinquent, the county treasurer
830 shall immediately file a listing with the county auditor of all properties whose redemption
831 period is expiring in the nearest forthcoming tax sale to pay all outstanding property taxes and

832 tax notice charges.

833 (b) ~~[A]~~ Except as provided in Subsection (1)(c), a delinquency of any of the following
834 triggers the tax sale process described in Subsection (1)(a):

835 (i) property tax; or

836 (ii) a tax notice charge.

837 (c) A property tax or a tax notice charge that is deferred in accordance with Section
838 59-2-1802.1 is delinquent only if full payment of the property tax and any tax notice charges is
839 not made before the end of the five-year deferral period.

840 (2) The listing is known as the "tax sale listing."

841 Section 14. Section **59-2-1601** is amended to read:

842 **59-2-1601. Definitions.**

843 As used in this part:

844 (1) "County additional property tax" means the property tax levy described in
845 Subsection 59-2-1602(4).

846 (2) "Fund" means the Property Tax Valuation Fund created in Section 59-2-1602.

847 (3) "Multicounty Appraisal Trust" means the Multicounty Appraisal Trust created by
848 an agreement:

849 (a) entered into by all of the counties in the state; and

850 (b) authorized by Title 11, Chapter 13, Interlocal Cooperation Act.

851 (4) "Multicounty assessing and collecting levy" means a property tax levied in
852 accordance with Subsection 59-2-1602(2).

853 (5) (a) "Property valuation service" means any service or technology that promotes
854 uniform assessment levels for the valuation of personal property and real property in
855 accordance with Part 3, County Assessment.

856 (b) "Property valuation service" includes statewide aerial imagery, change detection,
857 sketch validation, exception analysis, commercial valuation modeling, residential valuation
858 modeling, automated valuation modeling, and equity analysis.

859 ~~[(5)]~~ (6) "Statewide property tax system" means a computer assisted system for mass
860 appraisal, equalization, collection, distribution, and administration related to property tax,
861 created by the Multicounty Appraisal Trust in accordance with Section 59-2-1606.

862 Section 15. Section **59-2-1606** is amended to read:

863 **59-2-1606. Statewide property tax system funding for counties -- Disbursements**
864 **to the Multicounty Appraisal Trust -- Use of funds.**

865 (1) The funds deposited into the Multicounty Appraisal Trust in accordance with
866 Section 59-2-1602 shall be used to provide funding for:

867 (a) a statewide property tax system that will promote:

868 ~~[(a)]~~ (i) the accurate valuation of property;

869 ~~[(b)]~~ (ii) the establishment and maintenance of uniform assessment levels among
870 counties within the state;

871 ~~[(c)]~~ (iii) efficient administration of the property tax system, including the costs of
872 assessment, collection, and distribution of property taxes; and

873 ~~[(d)]~~ (iv) the uniform filing of a signed statement a county assessor requests under
874 Section 59-2-306, including implementation of a statewide electronic filing system[-]; and

875 (b) property valuation services within the counties.

876 (2) (a) An association representing at least two-thirds of the counties in the state shall
877 appoint a trustee.

878 ~~[(2)]~~ (b) The trustee of the Multicounty Appraisal Trust shall:

879 ~~[(a)]~~ (i) determine which projects to fund, including property valuation services within
880 counties; and

881 ~~[(b)]~~ (ii) oversee the administration of a statewide property tax system that meets the
882 requirements of Subsection (1)(a).

883 (3) (a) Except as provided in Subsection (3)(b), each county shall adopt the statewide
884 property tax system on or before January 1, 2026.

885 (b) A county is exempt from the requirement in Subsection (3)(a) if:

886 (i) the county utilizes a computer assisted property tax system for mass appraisal other
887 than the statewide property tax system;

888 (ii) the county demonstrates to the trustee of the Multicounty Appraisal Trust and to the
889 commission that the property tax system described in Subsection (3)(b)(i) is interoperable with
890 the statewide property tax system; and

891 (iii) the trustee of the Multicounty Appraisal Trust and the commission approve the
892 county's exemption from the requirement in Subsection (3)(a).

893 (c) The commission and an association that represents at least two-thirds of the

894 counties in the state shall assist any county adopting the statewide property tax system.

895 Section 16. Section **59-2-1801** is amended to read:

896 **59-2-1801. Definitions.**

897 As used in this part:

898 (1) "Abatement" means a tax abatement described in Section [59-2-1803](#).

899 (2) "Deferral" means a postponement of a tax due date or a tax notice charge granted in
900 accordance with Section [59-2-1802](#), [59-2-1802.1](#), or [59-2-1802.5](#).

901 (3) "Eligible owner" means an owner of an attached or a detached single-family
902 residence:

903 (a) (i) who is 75 years old or older on or before December 31 of the year in which the
904 individual applies for a deferral under this part;

905 (ii) whose household income does not exceed 200% of the maximum household
906 income certified to a homeowner's credit described in Section [59-2-1208](#); and

907 (iii) whose household liquid resources do not exceed 20 times the amount of property
908 taxes levied on the owner's residence for the preceding calendar year; or

909 (b) that is a trust described in Section [59-2-1805](#) if the grantor of the trust is an
910 individual described in Subsection (3)(a).

911 (4) "Household" means the same as that term is defined in Section [59-2-1202](#).

912 (5) "Household income" means the same as that term is defined in Section [59-2-1202](#).

913 (6) "Household liquid resources" means the following resources that are not included
914 in an individual's household income and held by one or more members of the individual's
915 household:

916 (a) cash on hand;

917 (b) money in a checking or savings account;

918 (c) savings certificates; and

919 (d) stocks or bonds.

920 (7) "Indigent individual" [~~is~~] means a poor individual as described in Utah
921 Constitution,

922 Article XIII, Section 3, Subsection (4), who:

923 (a) (i) is at least 65 years old; or

924 (ii) is less than 65 years old and:

925 (A) the county finds that extreme hardship would prevail on the individual if the
 926 county does not defer or abate the individual's taxes; or

927 (B) the individual has a disability;

928 (b) has a total household income, as defined in Section 59-2-1202, of less than the
 929 maximum household income certified to a homeowner's credit described in Section 59-2-1208;

930 (c) resides for at least 10 months of the year in the residence that would be subject to
 931 the requested abatement or deferral; and

932 (d) cannot pay the tax assessed on the individual's residence when the tax becomes due.

933 (8) "Property taxes due" means the taxes due on an indigent individual's property:

934 (a) for which a county granted an abatement under Section 59-2-1803; and

935 (b) for the calendar year for which the county grants the abatement.

936 (9) "Property taxes paid" means an amount equal to the sum of:

937 (a) the amount of property taxes the indigent individual paid for the taxable year for
 938 which the indigent individual applied for the abatement; and

939 (b) the amount of the abatement the county grants under Section 59-2-1803.

940 (10) "Qualifying increase" means a valuation that is equal to or more than 150% higher
 941 than the previous year's valuation for property that:

942 (a) is county assessed; and

943 (b) on or after January 1 of the previous year and before January 1 of the current year
 944 has not had:

945 (i) a physical improvement if the fair market value of the physical improvement
 946 increases enough to result in the valuation increase solely as a result of the physical
 947 improvement;

948 (ii) a zoning change if the fair market value of the real property increases enough to
 949 result in the valuation increase solely as a result of the zoning change; or

950 (iii) a change in the legal description of the real property, if the fair market value of the
 951 real property increases enough to result in the valuation increase solely as a result of the change
 952 in the legal description of the real property.

953 ~~[(10)]~~ (11) "Relative" means a spouse, child, parent, grandparent, grandchild, brother,
 954 sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or a
 955 spouse of any of these individuals.

956 [(H)] (12) "Residence" means real property where an individual resides, including:

957 (a) a mobile home, as defined in Section 41-1a-102; or

958 (b) a manufactured home, as defined in Section 41-1a-102.

959 (13) "Tax notice charge" means the same as that term is defined in Section

960 [59-2-1301.5](#).

961 Section 17. Section **59-2-1802.1** is enacted to read:

962 **59-2-1802.1. Property tax deferral for property with a qualifying increase.**

963 (1) (a) A county shall grant a deferral for any real property if an owner of the property:

964 (i) applies for a property tax deferral on or before the date provided in Subsection

965 (1)(b); and

966 (ii) has a qualifying increase for the calendar year that begins on January 1, 2023, or

967 January 1, 2024.

968 (b) The owner of the property shall apply for a deferral on or before the later of:

969 (i) June 30, 2025; or

970 (ii) if an appeal of valuation or equalization of a property described in Subsection

971 (1)(a) is filed with a county board of equalization, the commission, or a court of competent

972 jurisdiction, 30 days after the day on which the county board of equalization, the commission,

973 or a court of competent jurisdiction issues a final, unappealable judgment or order.

974 (2) (a) The period of deferral is five years.

975 (b) The property owner shall pay 20% of the taxes and tax notice charges due during

976 each year of the five-year deferral period.

977 (c) A county shall grant a separate five-year deferral period if an owner has a qualifying

978 increase for both the calendar year that begins on January 1, 2023, and the calendar year that

979 begins on January 1, 2024.

980 (3) (a) Taxes and tax notice charges deferred under this part accumulate as a lien

981 against the residential property.

982 (b) A lien described in this Subsection (3) has the same legal status as a lien described

983 in Section [59-2-1325](#).

984 (c) To release the lien described in this Subsection (3), an owner shall pay the total

985 amount subject to the lien on or before the earlier of:

986 (i) the day on which the five-year deferral period ends; or

987 (ii) the day the owner sells or otherwise disposes of the real property.

988 (d) When the deferral period ends:

989 (i) the lien becomes due and subject to the collection procedures described in Section
990 59-2-1331; and

991 (ii) the date of levy is the date that the deferral period ends.

992 (4) (a) Notwithstanding Section 59-2-1331, a county may not impose a penalty or
993 interest during the period of deferral.

994 (b) If the property owner does not make all deferred payments before the day on which
995 the five-year deferral period ends, the county may assess a penalty or interest in accordance
996 with Section 59-2-1331 on the unpaid amount.

997 (5) (a) If a county grants an owner more than one deferral for the same property, the
998 county is not required to submit for recording more than one lien.

999 (b) Each subsequent deferral relates back to the date of the initial lien filing.

1000 (6) (a) For each property for which the county grants a deferral, the treasurer shall
1001 maintain a record that is an itemized account of the total amount of deferred property taxes and
1002 deferred tax notice charges subject to the lien.

1003 (b) The record described in this Subsection (6) is the official record of the amount of
1004 the lien.

1005 (7) For a property that has a qualifying increase for the calendar year that begins on
1006 January 1, 2023, or January 1, 2024, a county assessor shall include with the notice provided in
1007 accordance with Section 59-2-919.1 for the calendar year that begins on January 1, 2024, a
1008 notice informing the owner of record of:

1009 (a) (i) for a property that has a qualifying increase for the calendar year that begins on
1010 January 1, 2023, the option to file an appeal under the extended period described in Section
1011 59-2-1004.1; or

1012 (ii) for a property that has a qualifying increase for the calendar year that begins on
1013 January 1, 2024, the option to file an appeal under Section 59-2-1004;

1014 (b) instructions for filing an appeal;

1015 (c) the option to apply for a deferral in accordance with this section; and

1016 (d) the ability of the county to waive any penalty or interest assessed in accordance
1017 with Section 59-2-1331.

1018 Section 18. **Effective date.**

1019 This bill takes effect on May 1, 2024.

1020 Section 19. **Retrospective operation.**

1021 (1) The following sections have retrospective operation to January 1, 2023:

1022 (a) Section [59-2-109.1](#); and

1023 (b) Section [59-2-1004.1](#).

1024 (2) The following sections have retrospective operation to January 1, 2024:

1025 (a) Section [59-2-109](#);

1026 (b) Section [59-2-303](#);

1027 (c) Section [59-2-303.1](#);

1028 (d) Section [59-2-303.3](#);

1029 (e) Section [59-2-702.5](#);

1030 (f) Section [59-2-703](#);

1031 (g) Section [59-2-1004](#);

1032 (h) Section [59-2-1008](#);

1033 (i) Section [59-2-1330](#);

1034 (j) Section [59-2-1331](#);

1035 (k) Section [59-2-1343](#);

1036 (l) Section [59-2-1801](#); and

1037 (m) Section [59-2-1802.1](#).