

**Senator Evan J. Vickers** proposes the following substitute bill:

**MULTICOUNTY APPRAISAL TRUST MODIFICATIONS**

2024 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Jennifer Dailey-Provost**

Senate Sponsor: Evan J. Vickers

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**LONG TITLE**

**General Description:**

This bill modifies provisions related to the Multicounty Appraisal Trust (trust).

**Highlighted Provisions:**

This bill:

- ▶ defines terms;
- ▶ increases the tax rate of the multicounty assessing and collecting levy imposed by counties;
- ▶ authorizes the use of trust funds to pay for property valuation services within counties;
- ▶ addresses the appointment and duties of the trustee of the trust;
- ▶ requires each county to adopt the statewide property tax system by a certain date;
- ▶ exempts certain counties from the requirement to adopt the statewide property tax system;
- ▶ provides for assistance to counties adopting the statewide property tax system; and
- ▶ makes technical corrections.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**



This bill provides retrospective operation.

**Utah Code Sections Affected:**

AMENDS:

**59-2-1601**, as last amended by Laws of Utah 2022, Chapter 451

**59-2-1602**, as last amended by Laws of Utah 2022, Chapters 239, 451

**59-2-1606**, as last amended by Laws of Utah 2020, Chapter 447

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

Section 1. Section **59-2-1601** is amended to read:

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

As used in this part:

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

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

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

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

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

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

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

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

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

Section 2. Section **59-2-1602** is amended to read:

**59-2-1602. Property Tax Valuation Fund -- Statewide levy -- Additional county**

levy.

(1) (a) There is created a custodial fund known as the "Property Tax Valuation Fund."

(b) The fund consists of:

(i) deposits made and penalties received under Subsection (3); and

(ii) interest on money deposited into the fund.

(c) Deposits, penalties, and interest described in Subsection (1)(b) shall be disbursed and used as provided in Section 59-2-1603.

(2) (a) Each county shall annually impose a multicounty assessing and collecting levy as provided in this Subsection (2).

(b) The tax rate of the multicounty assessing and collecting levy is:

(i) for a calendar year beginning on or after January 1, ~~[2022]~~ 2024, and before January 1, 2025, ~~[-.000015; and]~~ .000024;

(ii) for a calendar year beginning on or after January 1, 2025, and before January 1, 2026, .000034; and

~~[(ii)]~~ (iii) for a calendar year beginning on or after January 1, ~~[2025]~~ 2026, the certified revenue levy rounded up to the sixth decimal place.

(c) The state treasurer shall allocate revenue collected from the multicounty assessing and collecting levy as follows:

(i) 18% of the revenue collected shall be deposited into the Property Tax Valuation Fund, up to \$500,000 annually; and

(ii) after the deposit described in Subsection (2)(c)(i), all remaining revenue collected from the multicounty assessing and collecting levy shall be deposited into the Multicounty Appraisal Trust.

(3) (a) The multicounty assessing and collecting levy imposed under Subsection (2) shall be separately stated on the tax notice as a multicounty assessing and collecting levy.

(b) The multicounty assessing and collecting levy is:

(i) exempt from Sections 17C-1-403 through 17C-1-406;

(ii) in addition to and exempt from the maximum levies allowable under Section 59-2-908; and

(iii) exempt from the notice and public hearing requirements of Section 59-2-919.

(c) (i) Each county shall transmit quarterly to the state treasurer the revenue collected

from the multicounty assessing and collecting levy.

(ii) The revenue transmitted under Subsection (3)(c)(i) shall be transmitted no later than the tenth day of the month following the end of the quarter in which the revenue is collected.

(iii) If revenue transmitted under Subsection (3)(c)(i) is transmitted after the tenth day of the month following the end of the quarter in which the revenue is collected, the county shall pay an interest penalty at the rate of 10% each year until the revenue is transmitted.

(d) The state treasurer shall allocate the penalties received under this Subsection (3) in the same manner as revenue is allocated under Subsection (2)(c).

(4) (a) A county may levy a county additional property tax in accordance with this Subsection (4).

(b) The county additional property tax:

(i) shall be separately stated on the tax notice as a county assessing and collecting levy;

(ii) may not be incorporated into the rate of any other levy;

(iii) is exempt from Sections 17C-1-403 through 17C-1-406; and

(iv) is in addition to and exempt from the maximum levies allowable under Section 59-2-908.

(c) Revenue collected from the county additional property tax shall be used to:

(i) promote the accurate valuation and uniform assessment levels of property as required by Section 59-2-103;

(ii) promote the efficient administration of the property tax system, including the costs of assessment, collection, and distribution of property taxes;

(iii) fund state mandated actions to meet legislative mandates or judicial or administrative orders that relate to promoting:

(A) the accurate valuation of property; and

(B) the establishment and maintenance of uniform assessment levels within and among counties; and

(iv) establish reappraisal programs that:

(A) are adopted by a resolution or ordinance of the county legislative body; and

(B) conform to rules the commission makes in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

Section 3. Section **59-2-1606** is amended to read:

**59-2-1606. Statewide property tax system funding for counties -- Disbursements to the Multicounty Appraisal Trust -- Use of funds deposited into the Multicounty Appraisal Trust -- Appointment and duties of trustee -- County adoption of statewide property tax system.**

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

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

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

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

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

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

(b) property valuation services within counties.

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

(b) The trustee of the Multicounty Appraisal Trust shall:

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

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

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

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

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

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

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

(c) The commission and an association that represents at least two-thirds of the counties in the state shall assist any county adopting the statewide property tax system under Subsection (3)(a).

Section 4. **Effective date.**

This bill takes effect on May 1, 2024.

Section 5. **Retrospective operation.**

Section [59-2-1602](#) has retrospective operation for a taxable year beginning on or after January 1, 2024.