

Property Tax Notice Amendments

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Lincoln Fillmore

LONG TITLE**Committee Note:**

The Revenue and Taxation Interim Committee recommended this bill.

Legislative Vote: 15 voting for 0 voting against 3 absent

General Description:

This bill modifies the property tax valuation notice requirements.

Highlighted Provisions:

This bill:

- requires a county auditor to include on the property tax valuation notice:
 - a statement that a property owner who is 75 years old or older may be eligible for a deferral on the property owner's primary residence; and
 - a telephone number to obtain information about how to apply for a deferral; and
- makes technical corrections.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides retrospective operation.

Utah Code Sections Affected:

AMENDS:

59-2-919.1, as last amended by Laws of Utah 2024, Chapter 246

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

Section 1. Section **59-2-919.1** is amended to read:

59-2-919.1 . Notice of property valuation and tax changes.

- (1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or before July 22 of each year, shall notify each owner of real estate who is listed on the assessment roll.
- (2) The notice described in Subsection (1) shall:
 - (a) except as provided in Subsection [(4)] (5), be sent to all owners of real property by

mail 10 or more days before the day on which:

(i) the county board of equalization meets; and

(ii) the taxing entity holds a public hearing on the proposed increase in the certified tax rate;

(b) be on a form that is:

(i) approved by the commission; and

(ii) uniform in content in all counties in the state; and

(c) contain for each property:

(i) the assessor's determination of the value of the property;

(ii) the taxable value of the property;

(iii)(A) the deadline for the taxpayer to make an application to appeal the valuation or equalization of the property under Section 59-2-1004; or

(B) for property assessed by the commission, the deadline for the taxpayer to apply to the commission for a hearing on an objection to the valuation or equalization of the property under Section 59-2-1007;

(iv) for a property assessed by the commission, a statement that the taxpayer may not appeal the valuation or equalization of the property to the county board of equalization;

(v) itemized tax information for all applicable taxing entities, including:

(A) the dollar amount of the taxpayer's tax liability for the property in the prior year; and

(B) the dollar amount of the taxpayer's tax liability under the current rate;

(vi) the following, stated separately:

(A) the charter school levy described in Section 53F-2-703;

(B) the multicounty assessing and collecting levy described in Subsection 59-2-1602(2);

(C) the county assessing and collecting levy described in Subsection 59-2-1602(4);

(D) levies for debt service voted on by the public;

(E) levies imposed for special purposes under Section 10-6-133.4;

(F) ~~[for a fiscal year that begins on or after July 1, 2023,]~~the combined basic rate as defined in Section 53F-2-301; and

(G) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);

(vii) the tax impact on the property;

- (viii) the date, time, and place of the required public hearing for each entity;
- (ix) property tax information pertaining to:
- (A) taxpayer relief;
 - (B) options for payment of taxes;
 - (C) collection procedures; and
 - (D) the residential exemption described in Section 59-2-103;
- (x) information specifically authorized to be included on the notice under this chapter;
- (xi) the last property review date of the property as described in Subsection 59-2-303.1(1)(c);
- (xii) instructions on how the taxpayer may obtain additional information regarding the valuation of the property, including the characteristics and features of the property, from at least one the following sources:
- (A) a website maintained by the county; or
 - (B) the county assessor's office; and
- (xiii) other information approved by the commission.
- (3) If a taxing entity that is subject to the notice and hearing requirements of Subsection 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall state, in addition to the information required by Subsection (2):
- (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
 - (b) the difference between the dollar amount of the taxpayer's tax liability if the proposed increase is approved and the dollar amount of the taxpayer's tax liability under the current rate, placed in close proximity to the information described in Subsection (2)(c)(viii);
 - (c) the percentage increase that the dollar amount of the taxpayer's tax liability under the proposed tax rate represents as compared to the dollar amount of the taxpayer's tax liability under the current tax rate; and
 - (d) for each taxing entity proposing a tax increase, the dollar amount of additional ad valorem tax revenue, as defined in Section 59-2-919, that would be generated each year if the proposed tax increase is approved.
- (4) In addition to any other tax relief information required under Subsection (2)(c)(ix)(A), a notice sent to a residential property shall:
- (a) state, "If you are 75 years old or older and this property is your primary residence, you may be eligible to defer payment of this property tax."; and
 - (b) include a telephone number, or a website address on which a telephone number is

100 prominently listed, that the property owner may call to obtain additional information
101 about applying for a deferral.

102 [(4)] (5)(a) Subject to the other provisions of this Subsection [(4)] (5), a county auditor
103 may provide, at the county auditor's discretion, [~~provide~~]the notice required by this
104 section to a taxpayer by electronic means if a taxpayer makes an election, according
105 to procedures determined by the county auditor, to receive the notice by electronic
106 means.

107 (b)(i) If a county auditor sends a notice required by this section [~~is sent~~]by
108 electronic means, [a] the county auditor shall attempt to verify whether a taxpayer
109 receives the notice.

110 (ii) If the county auditor cannot verify receipt of the notice sent by electronic means [
111 ~~cannot be verified~~]14 days or more before the county board of equalization meets
112 and the taxing entity holds a public hearing on a proposed increase in the certified
113 tax rate, the county auditor shall send the notice required by this section [~~shall also~~
114 ~~be sent~~]by mail as provided in Subsection (2).

115 (c) A taxpayer may revoke an election to receive the notice required by this section by
116 electronic means if the taxpayer provides written notice to the county auditor on or
117 before April 30.

118 (d) An election or a revocation of an election under this Subsection [(4)] (5):

- 119 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or
120 before the due date for paying the tax; or
121 (ii) does not alter the requirement that a taxpayer appealing the valuation or the
122 equalization of the taxpayer's real property submit the application for appeal
123 within the time period provided in Subsection 59-2-1004(3).

124 (e) A county auditor shall provide the notice required by this section as provided in
125 Subsection (2), until a taxpayer makes a new election in accordance with this
126 Subsection [(4)] (5), if:

- 127 (i) the taxpayer revokes an election in accordance with Subsection [(4)(e)] (5)(c) to
128 receive the notice required by this section by electronic means; or
129 (ii) the county auditor finds that the taxpayer's electronic contact information is
130 invalid.

131 (f) A person is considered to be a taxpayer for purposes of this Subsection [(4)] (5)
132 regardless of whether the property that is the subject of the notice required by this
133 section is exempt from taxation.

134 Section 2. **Effective date.**

135 This bill takes effect on May 7, 2025.

136 Section 3. **Retrospective operation.**

137 This bill provides retrospective operation to January 1, 2025.