

Property Tax Revisions
2025 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: Chris H. Wilson
House Sponsor: Steve Eliason

LONG TITLE

General Description:

This bill modifies provisions in the Property Tax Act.

Highlighted Provisions:

This bill:

- requires counties to annually provide the State Tax Commission (commission) with a preliminary assessment book before delivery to the county auditor;
- requires the commission to take corrective action upon a county officer's noncompliance with assessment duties;
- describes forms of corrective action that the commission may take against a county officer;
- requires commission assistance upon a county officer's noncompliance with assessment duties for a certain period of time;
- increases the costs paid by counties that request and receive appraisal assistance from the commission;
- repeals newspaper publication requirements applicable to certain property tax increase proposals;
- requires taxing entities holding a public hearing for certain property tax increase proposals to allow for in-person or virtual participation;
- requires the property tax valuation notice provided by county auditors to include taxpayer instructions for appealing a property's valuation;
- removes tax payment information from the property tax valuation notice provided by county auditors;
- requires the commission to provide education and training to specified county officers in addition to hearing officers;

- requires county officers subject to the education and training requirements to complete the education and training before performing valuation-related work;
- allows the commission to require education and training for other county officers involved in property valuation;
- requires counties to ensure taxpayers have the ability to submit property valuation appeals through electronic means;
- requires counties to annually report appeals information to the commission for reporting to the Legislature;
- requires the tax notice provided by county treasurers to include information regarding payment options;
- requires the Multicounty Appraisal Trust to use trust funds to:
 - develop and maintain a statewide web portal for uniform access to property characteristics and features;
 - develop and maintain a statewide web portal for the uniform electronic filing of property valuation appeal applications; and
 - assist counties in reporting appeals information to the commission;
- establishes timing requirements for counties to complete a review of certain applications for farmland and urban farming property tax assessment required after land changes ownership; and
- makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:**AMENDS:**

59-1-210 (Effective 05/07/25), as last amended by Laws of Utah 2023, Chapter 329

59-2-303.1 (Effective 05/07/25), as last amended by Laws of Utah 2024, Chapter 263

59-2-311 (Effective 01/01/26), as last amended by Laws of Utah 2019, Chapter 16

59-2-509 (Effective 05/07/25), as last amended by Laws of Utah 2002, Chapter 141

59-2-702.5 (Effective 05/07/25), as enacted by Laws of Utah 2024, Chapter 263

59-2-703 (Effective 05/07/25), as last amended by Laws of Utah 2024, Chapter 263

59-2-704 (Effective 05/07/25), as last amended by Laws of Utah 2001, Chapter 9

59-2-919 (Effective 05/07/25), as last amended by Laws of Utah 2024, Chapter 246

62 **59-2-919.1 (Effective 01/01/26)**, as last amended by Laws of Utah 2024, Chapter 246

63 **59-2-919.2 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Chapter 246

64 **59-2-1001 (Effective 01/01/26)**, as last amended by Laws of Utah 2018, Chapter 200

65 **59-2-1004 (Effective 01/01/26)**, as last amended by Laws of Utah 2024, Chapters 252,
66 263 and 353

67 **59-2-1317 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Chapter 430

68 **59-2-1602 (Effective 01/01/26)**, as last amended by Laws of Utah 2022, Chapters 239,
69 451

70 **59-2-1606 (Effective 01/01/26)**, as last amended by Laws of Utah 2024, Chapters 263,
71 315

72 **59-2-1708 (Effective 05/07/25)**, as enacted by Laws of Utah 2012, Chapter 197

73 ENACTS:

74 **59-2-331 (Effective 05/07/25)**, Utah Code Annotated 1953

75 **59-2-1018 (Effective 01/01/26)**, Utah Code Annotated 1953

76

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

78 Section 1. Section **59-1-210** is amended to read:

79 **59-1-210 (Effective 05/07/25). General powers and duties.**

80 The powers and duties of the commission are as follows:

- 81 (1) to sue and be sued in its own name;
- 82 (2) to adopt rules and policies consistent with the Constitution and laws of this state to
83 govern the commission, executive director, division directors, and commission
84 employees in the performance of their duties;
- 85 (3) to adopt rules and policies consistent with the Constitution and laws of the state, to
86 govern county boards and officers in the performance of any duty relating to assessment,
87 equalization, and collection of taxes;
- 88 (4) to prescribe the use of forms relating to the assessment of property for state or local
89 taxation, the equalization of those assessments, the reporting of property or income for
90 state or local taxation purposes, or for the computation of those taxes and the reporting
91 of any information, statistics, or data required by the commission;
- 92 (5) to administer and supervise the tax laws of the state;
- 93 (6) to prepare and maintain from year to year a complete record of all lands subject to
94 taxation in this state, and all machinery used in mining and all property or surface
95 improvements upon or appurtenant to mines or mining claims;

- (7) to exercise general supervision over county assessors~~[-and]~~ , county boards of equalization~~[including the authority to enforce Section 59-2-303.1]~~, and ~~[over]~~other county officers in the performance of their duties relating to the assessment of property and collection of taxes, so that all assessments of property are ~~[just]~~ uniform and equal, according to fair market value, and that the tax burden is distributed without favor or discrimination;
- (8) to reconvene any county board of equalization which, when reconvened, may only address business approved by the commission and extend the time for which any county board of equalization may sit for the equalization of assessments;
- (9) to confer with, advise, and direct county treasurers, assessors, and other county officers in matters relating to the assessment and equalization of property for taxation and the collection of taxes;
- (10) to provide for and hold annually at such time and place as may be convenient a district or state convention of county assessors, auditors, and other county officers to consider and discuss matters relative to taxation, uniformity of valuation, and changes in the law relative to taxation and methods of assessment, to which county assessors and other officers called to attend shall attend at county expense;
- (11) to direct proceedings, actions, and prosecutions to enforce the laws relating to the penalties, liabilities, and punishments of public officers, persons, and officers or agents of corporations for failure or neglect to comply with the statutes governing the reporting, assessment, and taxation of property;
- (12) to cause complaints to be made in the proper court seeking removal from office of assessors, auditors, members of county boards, and other assessing, taxing, or disbursing officers, who are guilty of official misconduct or neglect of duty;
- (13) to require county attorneys to immediately institute and prosecute actions and proceedings in respect to penalties, forfeitures, removals, and punishments for violations of the laws relating to the assessment and taxation of property in their respective counties;
- (14) to require any person to furnish any information required by the commission to ascertain the value and the relative burden borne by all kinds of property in the state, and to require from all state and local officers any information necessary for the proper discharge of the duties of the commission;
- (15) to examine all records relating to the valuation of property of any person;
- (16) to subpoena witnesses to appear and give testimony and produce records relating to

any matter before the commission;

(17) to cause depositions of witnesses to be taken as in civil actions at the request of the commission or any party to any matter or proceeding before the commission;

(18) to authorize any member or employee of the commission to administer oaths and affirmations in any matter or proceeding relating to the exercise of the powers and duties of the commission;

(19) to visit periodically each county of the state, to investigate and direct the work and methods of local assessors and other officials in the assessment, equalization, and taxation of property, and to ascertain whether the law requiring the assessment of all property not exempt from taxation, and the collection of taxes, have been properly administered and enforced;

(20) to carefully examine all cases where evasion or violation of the laws for assessment and taxation of property is alleged, to ascertain whether existing laws are defective or improperly administered;

(21) to furnish to the governor from time to time such assistance and information as the governor requires;

(22) to transmit to the governor and to each member of the Legislature recommendations as to legislation which will correct or eliminate defects in the operation of the tax laws and will equalize the burden of taxation within the state;

(23) to correct any error in any assessment made by it at any time before the tax is due and report the correction to the county auditor, who shall enter the corrected assessment upon the assessment roll;

(24) to compile and publish statistics relating to taxation in the state and prepare and submit an annual budget to the governor for inclusion in the state budget to be submitted to the Legislature;

(25) to perform any further duties imposed by law, and exercise all powers necessary in the performance of its duties;

(26) to adopt a schedule of fees assessed for services provided by the commission, unless otherwise provided by statute. The fee shall be reasonable and fair, and shall reflect the cost of services provided. Each fee established in this manner shall be submitted to and approved by the Legislature as part of the commission's annual appropriations request. The commission may not charge or collect any fee proposed in this manner without approval by the Legislature;

(27) to comply with the procedures and requirements of Title 63G, Chapter 4,

Administrative Procedures Act, in its adjudicative proceedings; and
(28) to distribute the money deposited into the Rural Health Care Facilities Account as
required by Section 26B-1-308.

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

59-2-303.1 (Effective 05/07/25). Mandatory cyclical appraisals.

(1) For purposes of this section:

~~[(a) "Corrective action" includes:]~~

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

~~[(ii) notifying the state auditor that the county failed to comply with the requirements
of this section; or]~~

~~[(iii) filing a petition for a court order requiring a county to take action.]~~

~~[(b)]~~ (a) "Mass appraisal system" means a computer assisted mass appraisal system that:

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

(ii) includes at least the following system features:

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

(B) can be programmed with specialized criteria;

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

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

~~[(e)]~~ (b) "Property review date" means the date a county assessor completes a detailed
review of the property characteristics of a parcel of real property in accordance with
Subsection (3)(a).

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

(b) The county assessor shall conduct the annual update described in Subsection (2)(a)
by using a mass appraisal system.

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

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

(ii) of the commission.

(3)(a) In addition to the requirements in Subsection (2), the county assessor shall
complete a detailed review of property characteristics for each property at least once

every five years.

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

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

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

(A) primary residential;

(B) commercial;

(C) vacant land;

(D) secondary residential; and

(E) non-taxable.

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

~~[(4)(a) The commission shall take corrective action if the commission determines that:]~~

~~[(i) a county assessor has not satisfactorily followed the current mass appraisal standards, as provided by law;]~~

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

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

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

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

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

state.]

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

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

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

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

(i) fee and other appraisals;

(ii) property characteristics and features;

(iii) property surveys;

(iv) sales data; and

(v) any other data or information on sales, studies, transfers, changes to property, or property characteristics.

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

Section 3. Section **59-2-311** is amended to read:

59-2-311 (Effective 01/01/26). Completion and delivery of assessment book -- Signed statement required -- Contents of signed statement -- Adjustment of assessment in assessment book -- Delivery of preliminary assessment book to commission.

(1) Before May 22 each year, the county assessor shall complete and deliver the assessment book to the county auditor.

(2) The county assessor shall subscribe and sign a statement in the assessment book substantially as follows:

I, _____, the assessor of _____ County, do swear that before May 22, _____(year), I made diligent inquiry and examination, and either personally or by deputy, established the value of all of the property within the county subject to assessment by me; that the property has been assessed on the assessment book equally and uniformly according to the best of my judgment, information, and belief at its fair market value; that I have faithfully complied with all the duties imposed on the assessor under the revenue laws including the requirements of Section 59-2-303.1; and that I have not imposed any unjust or double assessments through malice or ill will or otherwise, or allowed anyone to escape a just and equal assessment through favor or reward, or otherwise.

(3) Before completing and delivering the assessment book under Subsection (1), the county assessor shall adjust the assessment of property in the assessment book to reflect an adjustment in the taxable value of any property if the adjustment in taxable value is made:

(a) by the county board of equalization in accordance with Section 59-2-1004.5 on or before May 15; or

(b) by the county assessor in accordance with Section 59-2-303.2.

(4)(a) Before completing and delivering the assessment book under Subsection (1), the county assessor shall deliver a preliminary assessment book to the commission on or before May 15 of each year for review by the commission.

(b) The commission shall annually:

(i) review the preliminary assessment book for each county delivered under Subsection (4)(a); and

(ii) track the assessments for each county.

Section 4. Section **59-2-331** is enacted to read:

59-2-331 (Effective 05/07/25). Corrective action by commission.

(1) As used in this section:

(a) "County officer" means a county assessor, a member of a county board of equalization, or any other individual who holds a county office.

(b) "Multicounty assessing and collecting levy" means the same as that term is defined in Section 59-2-1601.

(2) The commission shall take corrective action if the commission determines that a county officer has materially failed to perform a duty under this chapter relating to the assessment of property.

(3) Corrective action under Subsection (2) may include one or more of the following actions:

(a) notifying a county officer in writing of the performance issue;

(b) ordering factoring pursuant to Section 59-2-704;

(c) subject to Subsection (4):

(i) recommending the removal of a county officer; or

(ii) filing a petition for a court order requiring a county officer to take action;

(d) reporting suspected misconduct or malfeasance of a county officer to law enforcement agencies, as appropriate; and

(e) taking any other action the commission determines is appropriate to ensure that:

- 300 (i) all assessments of property are uniform and equal, according to fair market value;
301 and
302 (ii) the tax burden is distributed without favor or discrimination.
- 303 (4)(a) Before taking a corrective action described in Subsection (3)(c) against a county
304 officer, the commission shall publish notice of the commission's intent to take the
305 corrective action on:
- 306 (i) the commission's public website; and
307 (ii) the Utah Public Notice Website created in Section 63A-16-601.
- 308 (b) After taking a corrective action described in Subsection (3)(c) against a county
309 officer, the commission shall provide written notice of the corrective action to:
- 310 (i) the county officer subject to the corrective action;
311 (ii) the county legislative body of the county for which the county officer described
312 in Subsection (4)(b)(i) holds office;
313 (iii) the state auditor;
314 (iv) the president of the Senate; and
315 (v) the speaker of the House of Representatives.
- 316 (5) If the commission determines that a county officer has materially failed to perform a
317 duty under this chapter relating to the assessment of property for a period of one year or
318 longer, the commission shall:
- 319 (a) assist the county officer in performing the duty required by this chapter; and
320 (b) charge the county the full amount of the commission's costs in providing assistance
321 under this Subsection (5).
- 322 Section 5. Section **59-2-509** is amended to read:
- 323 **59-2-509 (Effective 05/07/25). Change of ownership or legal description.**
- 324 (1) Subject to the other provisions of this section, land assessed under this part may
325 continue to be assessed under this part if the land continues to comply with the
326 requirements of this part, regardless of whether the land continues to have:
- 327 (a) the same owner; or
328 (b) legal description.
- 329 (2) Notwithstanding Subsection (1), land described in Subsection (1) is subject to the
330 rollback tax as provided in Section 59-2-506 if the land is withdrawn from this part.
- 331 (3) Notwithstanding Subsection (1), land is withdrawn from this part if:
- 332 (a) there is a change in:
333 (i) the ownership of the land; or

- (ii) the legal description of the land; and
- (b) after a change described in Subsection (3)(a):
- (i) the land does not meet the requirements of Section 59-2-503;~~[-or]~~
- (ii) an owner of the land fails to submit a new application for assessment as provided in Section 59-2-508~~[-]~~ within 120 days after the day on which a change described in Subsection (3)(a) occurs; or
- (iii)(A) an owner of the land submits the application required by this section; and
- (B) the county denies the application upon review.

~~[(4) An application required by this section shall be submitted within 120 days after the day on which there is a change described in Subsection (3)(a).]~~

(4) Within 30 days from the day on which a county receives an application required by this section, the county shall:

- (a) review the application for completion; and
- (b) approve or deny the application.

(5) Land under an application required by this section is not withdrawn from this part for the period in which the application is under review by the county.

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

59-2-702.5 (Effective 05/07/25). Education and training for county assessors.

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

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

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

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

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

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

59-2-703 (Effective 05/07/25). Commission to assist county assessors -- Appraisers provided upon request -- Costs of services -- Contingency fee arrangements prohibited.

(1)~~[(a) The]~~ Except as provided in Section 59-2-331, the commission shall, upon request and pursuant to mutual agreement, provide county assessors with technical assistance and appraisal aid.

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

~~[(c)]~~ (b) The commission shall calculate the costs of these services based on the number of days of services rendered.

~~[(d)]~~ (c) Each county shall pay to the commission ~~[50% of]~~ an amount equal to the cost of the services that the county receives.

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

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

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

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

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

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

Section 8. Section **59-2-704** is amended to read:

59-2-704 (Effective 05/07/25). Assessment studies -- Sharing of data -- Factoring assessment rates -- Rulemaking.

(1)(a) Each year, to assist in the evaluation of appraisal performance of taxable real property, the commission shall conduct and publish studies to determine the relationship between the market value shown on the assessment roll and the market value of real property in each county.

(b) The studies conducted under this Subsection (1) shall include measurements of uniformity within counties and use statistical methods established by the commission.

(c) County assessors may provide sales information to the commission for purposes of the studies conducted under this Subsection (1).

(d) The commission shall make the sales and appraisal information related to the studies conducted under this Subsection (1) available to the assessors upon request.

(2)(a) The commission shall, each year, order each county to adjust or factor its assessment rates using the most current studies so that the assessment rate in each county is in accordance with that prescribed in Section 59-2-103.

(b) The adjustment or factoring ordered under this Subsection (2) may include an entire county, geographical areas within a county, and separate classes of properties.
~~Where significant value deviations occur, the commission shall also order corrective action.]~~

(3) If the commission determines that sales data in any county is insufficient to perform the studies required under Subsection (1), the commission may conduct appraisals of property within that county.

(4) If a county fails to implement factoring~~[-or corrective action]~~ ordered under Subsection (2), the commission shall:

(a) implement the factoring~~[-or corrective action]~~; and

(b) charge ~~[100% of]~~ an amount equal to the reasonable implementation costs of the factoring to that county.

(5) If a county disputes the factoring~~[-or corrective action]~~ ordered under Subsection (2), the matter may be mediated by the Multicounty Appraisal Trust as defined in Section 59-2-1601.

(6)(a) The commission may change the factor for any county which, after a hearing before the commission, establishes that the factor should properly be set at a different level for that county.

(b) The commission shall establish the method, procedure, and timetable for the hearings authorized under this section, including access to information to ensure a fair hearing.

(7) ~~[The]~~ In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may establish rules to implement this section.

Section 9. Section **59-2-919** is amended to read:

59-2-919 (Effective 05/07/25). Notice and public hearing requirements for certain tax increases -- Exceptions -- Audit.

(1) As used in this section:

(a) "Additional ad valorem tax revenue" means ad valorem property tax revenue

- 436 generated by the portion of the tax rate that exceeds the taxing entity's certified tax
437 rate.
- 438 (b) "Ad valorem tax revenue" means ad valorem property tax revenue not including
439 revenue from:
- 440 (i) eligible new growth as defined in Section 59-2-924; or
441 (ii) personal property that is:
- 442 (A) assessed by a county assessor in accordance with Part 3, County Assessment;
443 and
444 (B) semiconductor manufacturing equipment.
- 445 (c) "Calendar year taxing entity" means a taxing entity that operates under a fiscal year
446 that begins on January 1 and ends on December 31.
- 447 (d) "County executive calendar year taxing entity" means a calendar year taxing entity
448 that operates under the county executive-council form of government described in
449 Section 17-52a-203.
- 450 (e) "Current calendar year" means the calendar year immediately preceding the calendar
451 year for which a calendar year taxing entity seeks to levy a tax rate that exceeds the
452 calendar year taxing entity's certified tax rate.
- 453 (f) "Fiscal year taxing entity" means a taxing entity that operates under a fiscal year that
454 begins on July 1 and ends on June 30.
- 455 (g) "Last year's property tax budgeted revenue" does not include:
- 456 (i) revenue received by a taxing entity from a debt service levy voted on by the public;
457 (ii) revenue generated by the combined basic rate as defined in Section 53F-2-301; or
458 (iii) revenue generated by the charter school levy described in Section 53F-2-703.
- 459 (2) A taxing entity may not levy a tax rate that exceeds the taxing entity's certified tax rate
460 unless the taxing entity meets:
- 461 (a) the requirements of this section that apply to the taxing entity; and
462 (b) all other requirements as may be required by law.
- 463 (3)(a) Subject to Subsection (3)(b) and except as provided in Subsection (5), a calendar
464 year taxing entity may levy a tax rate that exceeds the calendar year taxing entity's
465 certified tax rate if the calendar year taxing entity:
- 466 (i) 14 or more days before the date of the regular general election or municipal
467 general election held in the current calendar year, states at a public meeting:
- 468 (A) that the calendar year taxing entity intends to levy a tax rate that exceeds the
469 calendar year taxing entity's certified tax rate;

- 470 (B) the dollar amount of and purpose for additional ad valorem tax revenue that
471 would be generated by the proposed increase in the certified tax rate; and
472 (C) the approximate percentage increase in ad valorem tax revenue for the taxing
473 entity based on the proposed increase described in Subsection (3)(a)(i)(B);
474 (ii) provides notice for the public meeting described in Subsection (3)(a)(i) in
475 accordance with Title 52, Chapter 4, Open and Public Meetings Act, including
476 providing a separate item on the meeting agenda that notifies the public that the
477 calendar year taxing entity intends to make the statement described in Subsection
478 (3)(a)(i);
479 (iii) meets the advertisement requirements of Subsections (6) and (7) before the
480 calendar year taxing entity conducts the public hearing required by Subsection
481 (3)(a)(v);
482 (iv) provides notice by mail:
483 (A) seven or more days before the regular general election or municipal general
484 election held in the current calendar year; and
485 (B) as provided in Subsection (3)(c); and
486 (v) conducts a public hearing that is held:
487 (A) in accordance with Subsections (8) and (9); and
488 (B) in conjunction with the public hearing required by Section 17-36-13 or
489 17B-1-610.
490 (b)(i) For a county executive calendar year taxing entity, the statement described in
491 Subsection (3)(a)(i) shall be made by the:
492 (A) county council;
493 (B) county executive; or
494 (C) both the county council and county executive.
495 (ii) If the county council makes the statement described in Subsection (3)(a)(i) or the
496 county council states a dollar amount of additional ad valorem tax revenue that is
497 greater than the amount of additional ad valorem tax revenue previously stated by
498 the county executive in accordance with Subsection (3)(a)(i), the county executive
499 calendar year taxing entity shall:
500 (A) make the statement described in Subsection (3)(a)(i) 14 or more days before
501 the county executive calendar year taxing entity conducts the public hearing
502 under Subsection (3)(a)(v); and
503 (B) provide the notice required by Subsection (3)(a)(iv) 14 or more days before

- the county executive calendar year taxing entity conducts the public hearing required by Subsection (3)(a)(v).
- (c) The notice described in Subsection (3)(a)(iv):
- (i) shall be mailed to each owner of property:
 - (A) within the calendar year taxing entity; and
 - (B) listed on the assessment roll;
 - (ii) shall be printed on a separate form that:
 - (A) is developed by the commission;
 - (B) states at the top of the form, in bold upper-case type no smaller than 18 point "NOTICE OF PROPOSED TAX INCREASE"; and
 - (C) may be mailed with the notice required by Section 59-2-1317;
 - (iii) shall contain for each property described in Subsection (3)(c)(i):
 - (A) the value of the property for the current calendar year;
 - (B) the tax on the property for the current calendar year; and
 - (C) subject to Subsection (3)(d), for the calendar year for which the calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate, the estimated tax on the property;
 - (iv) shall contain the following statement:

"[Insert name of taxing entity] is proposing a tax increase for [insert applicable calendar year]. This notice contains estimates of the tax on your property and the proposed tax increase on your property as a result of this tax increase. These estimates are calculated on the basis of [insert previous applicable calendar year] data. The actual tax on your property and proposed tax increase on your property may vary from this estimate.";
 - (v) shall state the dollar amount of additional ad valorem tax revenue that would be generated each year by the proposed increase in the certified tax rate;
 - (vi) shall include a brief statement of the primary purpose for the proposed tax increase, including the taxing entity's intended use of additional ad valorem tax revenue described in Subsection (3)(c)(v);
 - (vii) shall state the date, time, and place of the public hearing described in Subsection (3)(a)(v);
 - (viii) shall state the Internet address for the taxing entity's public website;
 - (ix) may contain other information approved by the commission; and
 - (x) if sent in calendar year 2024, 2025, or 2026, shall contain:
 - (A) notice that the taxpayer may request electronic notice as described in

- 538 Subsection 17-21-6(1)(m); and
- 539 (B) instructions describing how to elect to receive a notice as described in
- 540 Subsection 17-21-6(1)(m).
- 541 (d) For purposes of Subsection (3)(c)(iii)(C), a calendar year taxing entity shall calculate
- 542 the estimated tax on property on the basis of:
- 543 (i) data for the current calendar year; and
- 544 (ii) the amount of additional ad valorem tax revenue stated in accordance with this
- 545 section.
- 546 (4) Except as provided in Subsection (5), a fiscal year taxing entity may levy a tax rate that
- 547 exceeds the fiscal year taxing entity's certified tax rate if the fiscal year taxing entity:
- 548 (a) provides notice by meeting the advertisement requirements of Subsections (6) and (7)
- 549 before the fiscal year taxing entity conducts the public meeting at which the fiscal
- 550 year taxing entity's annual budget is adopted; and
- 551 (b) conducts a public hearing in accordance with Subsections (8) and (9) before the
- 552 fiscal year taxing entity's annual budget is adopted.
- 553 (5)(a) A taxing entity is not required to meet the notice or public hearing requirements of
- 554 Subsection (3) or (4) if the taxing entity is expressly exempted by law from
- 555 complying with the requirements of this section.
- 556 (b) A taxing entity is not required to meet the notice requirements of Subsection (3) or
- 557 (4) if:
- 558 (i) Section 53F-8-301 allows the taxing entity to levy a tax rate that exceeds that
- 559 certified tax rate without having to comply with the notice provisions of this
- 560 section; or
- 561 (ii) the taxing entity:
- 562 (A) budgeted less than \$20,000 in ad valorem tax revenue for the previous fiscal
- 563 year; and
- 564 (B) sets a budget during the current fiscal year of less than \$20,000 of ad valorem
- 565 tax revenue.
- 566 ~~[(6)(a) Subject to Subsections (6)(d) and (7)(b), the advertisement described in this~~
- 567 ~~section shall be published:]~~
- 568 ~~[(i) subject to Section 45-1-101, in a newspaper or combination of newspapers of~~
- 569 ~~general circulation in the taxing entity;]~~
- 570 ~~[(ii) electronically in accordance with Section 45-1-101; and]~~
- 571 ~~[(iii) for the taxing entity, as a class A notice under Section 63G-30-102, for at least~~

- 14 days before the day on which the taxing entity conducts the public hearing described in Subsection (3)(a)(v) or (4)(b).]
- [~~(b)~~ The advertisement described in Subsection (6)(a)(i) shall:]
- [~~(i)~~ be no less than 1/4 page in size;]
- [~~(ii)~~ use type no smaller than 18 point; and]
- [~~(iii)~~ be surrounded by a 1/4-inch border.]
- [~~(c)~~ The advertisement described in Subsection (6)(a)(i) may not be placed in that portion of the newspaper where legal notices and classified advertisements appear.]
- [~~(d)~~ It is the intent of the Legislature that:]
- [~~(i)~~ whenever possible, the advertisement described in Subsection (6)(a)(i) appear in a newspaper that is published at least one day per week; and]
- [~~(ii)~~ the newspaper or combination of newspapers selected:]
- [~~(A)~~ be of general interest and readership in the taxing entity; and]
- [~~(B)~~ not be of limited subject matter.]
- [~~(e)(i)~~ The advertisement described in Subsection (6)(a)(i) shall:]
- [~~(A)~~ except as provided in Subsection (6)(f), be run once each week for the two weeks before a taxing entity conducts a public hearing described under Subsection (3)(a)(v) or (4)(b);]
- [~~(B)~~ state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement, which shall be seven or more days after the day the first advertisement is published, for the purpose of hearing comments regarding any proposed increase and to explain the reasons for the proposed increase; and]
- [~~(C)~~ state the Internet address for the taxing entity's public website.]
- [~~(ii)~~ The advertisement described in Subsection (6)(a)(ii) shall:]
- [~~(A)~~ be published two weeks before a taxing entity conducts a public hearing described in Subsection (3)(a)(v) or (4)(b);]
- [~~(B)~~ state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement, which shall be seven or more days after the day the first advertisement is published, for the purpose of hearing comments regarding any proposed increase and to explain the reasons for the proposed increase; and]
- [~~(C)~~ state the Internet address for the taxing entity's public website.]
- [~~(f)~~ If a fiscal year taxing entity's public hearing information is published by the county auditor in accordance with Section 59-2-919.2, the fiscal year taxing entity is not subject to the requirement to run the advertisement twice, as required by Subsection

~~(6)(c)(i), but shall run the advertisement once during the week before the fiscal year
taxing entity conducts a public hearing at which the taxing entity's annual budget is
discussed.]~~

(6)(a) Before holding the public hearing described in Subsection (3)(a)(v) or (4)(b), a
taxing entity proposing a tax rate increase under this section shall publish an
advertisement regarding the proposed tax increase:

(i) electronically in accordance with Section 45-1-101; and

(ii) as a class A notice under Section 63G-30-102.

~~[(g)]~~ (b) The advertisement described in Subsection (6)(a) shall:

(i) be published for at least 14 days before the day on which the taxing entity
conducts the public hearing described in Subsection (3)(a)(v) or (4)(b); and

(ii) [For purposes of Subsection (3)(a)(iii) or (4)(a), the] substantially be in the following form
and content[of an advertisement shall be substantially as follows]:

"NOTICE OF PROPOSED TAX INCREASE

(NAME OF TAXING ENTITY)

The (name of the taxing entity) is proposing to increase its property tax revenue.

- The (name of the taxing entity) tax on a (insert the average value of a residence in the taxing entity rounded to the nearest thousand dollars) residence would increase from \$_____ to \$_____, which is \$_____ per year.

- The (name of the taxing entity) tax on a (insert the value of a business having the same value as the average value of a residence in the taxing entity) business would increase from \$_____ to \$_____, which is \$_____ per year.

- If the proposed budget is approved, (name of the taxing entity) would receive an additional \$_____ in property tax revenue per year as a result of the tax increase.

- If the proposed budget is approved, (name of the taxing entity) would increase its property tax budgeted revenue by ____% above last year's property tax budgeted revenue excluding eligible new growth.

The (name of the taxing entity) invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or online.

PUBLIC HEARING

Date/Time: (date) (time)

Location: (name of meeting place and address of meeting place)

Virtual Meeting Link: (Internet address for remote participation and live streaming options)

To obtain more information regarding the tax increase, citizens may contact the (name of the taxing entity) at (phone number of taxing entity) or visit (Internet address for the taxing entity's public website)."

(7) The commission:

(a) shall adopt rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, governing the joint use of one advertisement described in Subsection (6) by two or more taxing entities; and

(b) subject to Section 45-1-101, may authorize a taxing entity's use of a commission-approved direct notice to each taxpayer if:

(i) the direct notice is different and separate from the notice required under Section 59-2-919.1; and

(ii) the taxing entity petitions the commission for the use of a commission-approved direct notice.

~~[(i) the use of a weekly newspaper:]~~

~~[(A) in a county having both daily and weekly newspapers if the weekly newspaper would provide equal or greater notice to the taxpayer; and]~~

~~[(B) if the county petitions the commission for the use of the weekly newspaper; or]~~

~~[(ii) the use by a taxing entity of a commission approved direct notice to each taxpayer if:]~~

~~[(A) the cost of the advertisement would cause undue hardship;]~~

~~[(B) the direct notice is different and separate from that provided for in Section 59-2-919.1; and]~~

~~[(C) the taxing entity petitions the commission for the use of a commission approved direct notice.]~~

(8)(a)(i) A fiscal year taxing entity shall, on or before June 1, notify the commission and the county auditor of the date, time, and place of the public hearing described in Subsection (4)(b).

(ii) A calendar year taxing entity shall, on or before October 1 of the current calendar year, notify the commission and the county auditor of the date, time, and place of the public hearing described in Subsection (3)(a)(v).

(b)(i) A public hearing described in Subsection (3)(a)(v) or (4)(b) shall be:

(A) open to the public;~~and]~~

- 674 (B) held at a meeting of the taxing entity with no items on the agenda other than
675 discussion and action on the taxing entity's intent to levy a tax rate that exceeds
676 the taxing entity's certified tax rate, the taxing entity's budget, a special
677 district's or special service district's fee implementation or increase, or a
678 combination of these items[:] ; and
679 (C) available for individuals to attend or participate either in person or remotely
680 through electronic means.
- 681 (ii) The governing body of a taxing entity conducting a public hearing described in
682 Subsection (3)(a)(v) or (4)(b) shall:
- 683 (A) state the dollar amount of additional ad valorem tax revenue that would be
684 generated each year by the proposed increase in the certified tax rate;
- 685 (B) explain the reasons for the proposed tax increase, including the taxing entity's
686 intended use of additional ad valorem tax revenue described in Subsection
687 (8)(b)(ii)(A);
- 688 (C) if the county auditor compiles the list required by Section 59-2-919.2, present
689 the list at the public hearing and make the list available on the taxing entity's
690 public website; and
- 691 (D) provide an interested party desiring to be heard an opportunity to present oral
692 testimony within reasonable time limits and without unreasonable restriction
693 on the number of individuals allowed to make public comment.
- 694 (c)(i) Except as provided in Subsection (8)(c)(ii), a taxing entity may not schedule a
695 public hearing described in Subsection (3)(a)(v) or (4)(b) at the same time as the
696 public hearing of another overlapping taxing entity in the same county.
- 697 (ii) The taxing entities in which the power to set tax levies is vested in the same
698 governing board or authority may consolidate the public hearings described in
699 Subsection (3)(a)(v) or (4)(b) into one public hearing.
- 700 (d) The county auditor shall resolve any conflict in public hearing dates and times after
701 consultation with each affected taxing entity.
- 702 (e)(i) A taxing entity shall hold a public hearing described in Subsection (3)(a)(v) or
703 (4)(b) beginning at or after 6 p.m.
- 704 (ii) If a taxing entity holds a public meeting for the purpose of addressing general
705 business of the taxing entity on the same date as a public hearing described in
706 Subsection (3)(a)(v) or (4)(b), the public meeting addressing general business
707 items shall conclude before the beginning of the public hearing described in

- 708 Subsection (3)(a)(v) or (4)(b).
- 709 (f)(i) Except as provided in Subsection (8)(f)(ii), a taxing entity may not hold the
- 710 public hearing described in Subsection (3)(a)(v) or (4)(b) on the same date as
- 711 another public hearing of the taxing entity.
- 712 (ii) A taxing entity may hold the following hearings on the same date as a public
- 713 hearing described in Subsection (3)(a)(v) or (4)(b):
- 714 (A) a budget hearing;
- 715 (B) if the taxing entity is a special district or a special service district, a fee
- 716 hearing described in Section 17B-1-643;
- 717 (C) if the taxing entity is a town, an enterprise fund hearing described in Section
- 718 10-5-107.5; or
- 719 (D) if the taxing entity is a city, an enterprise fund hearing described in Section
- 720 10-6-135.5.
- 721 (9)(a) If a taxing entity does not make a final decision on budgeting additional ad
- 722 valorem tax revenue at a public hearing described in Subsection (3)(a)(v) or (4)(b),
- 723 the taxing entity shall:
- 724 (i) announce at that public hearing the scheduled time and place of the next public
- 725 meeting at which the taxing entity will consider budgeting the additional ad
- 726 valorem tax revenue; and
- 727 (ii) if the taxing entity is a fiscal year taxing entity, hold the public meeting described
- 728 in Subsection (9)(a)(i) before September 1.
- 729 (b) A calendar year taxing entity may not adopt a final budget that budgets an amount of
- 730 additional ad valorem tax revenue that exceeds the largest amount of additional ad
- 731 valorem tax revenue stated at a public meeting under Subsection (3)(a)(i).
- 732 (c) A public hearing on levying a tax rate that exceeds a fiscal year taxing entity's
- 733 certified tax rate may coincide with a public hearing on the fiscal year taxing entity's
- 734 proposed annual budget.
- 735 (10)(a) A county auditor may conduct an audit to verify a taxing entity's compliance
- 736 with Subsection (8).
- 737 (b) If the county auditor, after completing an audit, finds that a taxing entity has failed to
- 738 meet the requirements of Subsection (8), the county auditor shall prepare and submit
- 739 a report of the auditor's findings to the commission.
- 740 (c) The commission may not certify a tax rate that exceeds a taxing entity's certified tax
- 741 rate if, on or before September 15 of the year in which the taxing entity is required to

hold the public hearing described in Subsection (3)(a)(v) or (4)(b), the commission determines that the taxing entity has failed to meet the requirements of Subsection (8).

Section 10. Section **59-2-919.1** is amended to read:

59-2-919.1 (Effective 01/01/26). 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), 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) for property assessed by the county assessor:

(A) instructions on how the taxpayer may file an application with the county board of equalization to appeal the valuation or equalization of the property under Section 59-2-1004, including instructions for filing an application through electronic means; and

(B)[(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)] (iv) for property assessed by the commission[;] :

(A) instructions on how the taxpayer may file an application with the commission for a hearing on an objection to the valuation or equalization of the property under Section 59-2-1007;

(B) 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; and

[(iv)] (C) [for a property assessed by the commission,] a statement that the

- 776 taxpayer may not appeal the valuation or equalization of the property to the
777 county board of equalization;
- 778 (v) itemized tax information for all applicable taxing entities, including:
- 779 (A) the dollar amount of the taxpayer's tax liability for the property in the prior
780 year; and
- 781 (B) the dollar amount of the taxpayer's tax liability under the current rate;
- 782 (vi) the following, stated separately:
- 783 (A) the charter school levy described in Section 53F-2-703;
- 784 (B) the multicounty assessing and collecting levy described in Subsection
785 59-2-1602(2);
- 786 (C) the county assessing and collecting levy described in Subsection 59-2-1602(4);
- 787 (D) levies for debt service voted on by the public;
- 788 (E) levies imposed for special purposes under Section 10-6-133.4;
- 789 (F) for a fiscal year that begins on or after July 1, 2023, the combined basic rate as
790 defined in Section 53F-2-301; and
- 791 (G) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);
- 792 (vii) the tax impact on the property;
- 793 (viii) the date, time, and place of the required public hearing for each entity;
- 794 (ix) property tax information pertaining to:
- 795 (A) taxpayer relief; and
- 796 ~~[(B) options for payment of taxes;]~~
- 797 ~~[(C) collection procedures; and]~~
- 798 ~~[(D)]~~ (B) the residential exemption described in Section 59-2-103;
- 799 (x) information specifically authorized to be included on the notice under this chapter;
- 800 (xi) the last property review date of the property as described in Subsection
801 59-2-303.1(1)(c);
- 802 (xii) instructions on how the taxpayer may obtain additional information regarding
803 the valuation of the property, including the characteristics and features of the
804 property, from ~~[at least one the following sources]:~~
- 805 (A) a website maintained by the county; or
- 806 (B) the ~~[county assessor's office]~~ statewide web portal developed and maintained
807 by the Multicounty Appraisal Trust under Subsection 59-2-1606(5)(a) for
808 uniform access to property characteristics and features; and
- 809 (xiii) other information approved by the commission.

- 810 (3) If a taxing entity that is subject to the notice and hearing requirements of Subsection
811 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall state, in
812 addition to the information required by Subsection (2):
- 813 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
 - 814 (b) the difference between the dollar amount of the taxpayer's tax liability if the
815 proposed increase is approved and the dollar amount of the taxpayer's tax liability
816 under the current rate, placed in close proximity to the information described in
817 Subsection (2)(c)(viii);
 - 818 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under the
819 proposed tax rate represents as compared to the dollar amount of the taxpayer's tax
820 liability under the current tax rate; and
 - 821 (d) for each taxing entity proposing a tax increase, the dollar amount of additional ad
822 valorem tax revenue, as defined in Section 59-2-919, that would be generated each
823 year if the proposed tax increase is approved.
- 824 (4)(a) Subject to the other provisions of this Subsection (4), a county auditor may, at the
825 county auditor's discretion, provide the notice required by this section to a taxpayer
826 by electronic means if a taxpayer makes an election, according to procedures
827 determined by the county auditor, to receive the notice by electronic means.
- 828 (b)(i) If a notice required by this section is sent by electronic means, a county auditor
829 shall attempt to verify whether a taxpayer receives the notice.
 - 830 (ii) If receipt of the notice sent by electronic means cannot be verified 14 days or
831 more before the county board of equalization meets and the taxing entity holds a
832 public hearing on a proposed increase in the certified tax rate, the notice required
833 by this section shall also be sent by mail as provided in Subsection (2).
 - 834 (c) A taxpayer may revoke an election to receive the notice required by this section by
835 electronic means if the taxpayer provides written notice to the county auditor on or
836 before April 30.
 - 837 (d) An election or a revocation of an election under this Subsection (4):
 - 838 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or
839 before the due date for paying the tax; or
 - 840 (ii) does not alter the requirement that a taxpayer appealing the valuation or the
841 equalization of the taxpayer's real property submit the application for appeal
842 within the time period provided in Subsection 59-2-1004(3).
 - 843 (e) A county auditor shall provide the notice required by this section as provided in

Subsection (2), until a taxpayer makes a new election in accordance with this Subsection (4), if:

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

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

Section 11. Section **59-2-919.2** is amended to read:

59-2-919.2 (Effective 05/07/25). Consolidated advertisement of public hearings.

- (1)(a) Except as provided in Subsection (1)(b), on the same day on which a taxing entity provides the notice to the county required under Subsection 59-2-919(8)(a)(i), the taxing entity shall provide to the county auditor the information required by Subsection 59-2-919(8)(a)(i).
- (b) A taxing entity is not required to notify the county auditor of the taxing entity's public hearing in accordance with Subsection (1)(a) if the taxing entity is exempt from the notice requirements of Section 59-2-919.
- (2) If as of July 22, two or more taxing entities notify the county auditor under Subsection (1), the county auditor shall by no later than July 22 of each year:
 - (a) compile a list of the taxing entities that notify the county auditor under Subsection (1);
 - (b) include on the list described in Subsection (2)(a), the following information for each taxing entity on the list:
 - (i) the name of the taxing entity;
 - (ii) the date, time, and location of the public hearing described in Subsection 59-2-919(8)(a)(i);
 - (iii) the average dollar increase on a residence in the taxing entity that the proposed tax increase would generate;
 - (iv) the average dollar increase on a business in the taxing entity that the proposed tax increase would generate;
 - (v) 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;
 - (vi) the approximate percentage increase in ad valorem tax revenue for the taxing

- 878 entity if the proposed tax increase is approved; and
- 879 (vii) other information approved by the commission;
- 880 (c) provide a copy of the list described in Subsection (2)(a) to each taxing entity that
- 881 notifies the county auditor under Subsection (1); and
- 882 (d) in addition to the requirements of Subsection (3), if the county has a webpage,
- 883 publish a copy of the list described in Subsection (2)(a) on the county's webpage until
- 884 December 31.
- 885 (3)(a) ~~[At]~~ Subject to Subsection (3)(b), at least two weeks before any public hearing
- 886 included in the list under Subsection (2) is held, the county auditor shall publish:
- 887 (i) the list compiled under Subsection (2); and
- 888 (ii) a statement that:
- 889 (A) the list is for informational purposes only;
- 890 (B) the list should not be relied on to determine a person's tax liability under this
- 891 chapter; and
- 892 (C) for specific information related to the tax liability of a taxpayer, the taxpayer
- 893 should review the taxpayer's tax notice received under Section 59-2-919.1.
- 894 (b) ~~[Except as provided in Subsection (3)(d)(ii), the]~~ The information described in
- 895 Subsection (3)(a) shall be published:
- 896 (i) electronically in accordance with Section 45-1-101;
- 897 (ii) as a class A notice under Section 63G-30-102; and
- 898 ~~[(i) in no less than 1/4 page in size;]~~
- 899 ~~[(ii) except for the heading described in Subsection (3)(b)(iii), in not less than~~
- 900 ~~10-point type;]~~
- 901 (iii) under the following heading at the top of the document~~[in not less than 18-point~~
- 902 ~~boldface type]: "NOTICE OF PROPOSED TAX INCREASES["; and] ."~~
- 903 ~~[(iv) surrounded by a 1/4-inch border.]~~
- 904 ~~[(e) The published information described in Subsection (3)(a) and published in~~
- 905 ~~accordance with Subsection (3)(d)(i) may not be placed in the portion of a newspaper~~
- 906 ~~where a legal notice or classified advertisement appears.]~~
- 907 ~~[(d) A county auditor shall publish the information described in Subsection (3)(a):]~~
- 908 ~~[(i)(A) in a newspaper or combination of newspapers that are:]~~
- 909 ~~[(I) published at least one day per week;]~~
- 910 ~~[(H) of general interest and readership in the county; and]~~
- 911 ~~[(H) not of limited subject matter; and]~~

- 912 ~~[(B) once each week for the two weeks preceding the first hearing included in the~~
913 ~~list compiled under Subsection (2); and]~~
914 ~~[(ii) for two weeks preceding the day of the first hearing included in the list compiled~~
915 ~~under Subsection (2);]~~
916 ~~[(A) as required in Section 45-1-101; and]~~
917 ~~[(B) for the county, as a class A notice under Section 63G-30-102.]~~
918 (4) A taxing entity that notifies the county auditor under Subsection (1) shall provide the
919 list described in Subsection (2)(c) to a person:
920 (a) who attends the public hearing described in Subsection 59-2-919(8)(a)(i) of the
921 taxing entity; or
922 (b) who requests a copy of the list.
923 (5)(a) A county auditor shall by no later than 30 days from the day on which the last
924 publication of the information required by Subsection (3)(a) is made:
925 (i) determine the costs of compiling ~~[and publishing]~~ the list; and
926 (ii) charge each taxing entity included on the list an amount calculated by dividing
927 the amount determined under Subsection (5)(a) by the number of taxing entities
928 on the list.
929 (b) A taxing entity shall pay the county auditor the amount charged under Subsection
930 (5)(a).
931 (6) The publication of the list under this section does not remove or change the notice
932 requirements of Section 59-2-919 for a taxing entity.
933 (7) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
934 commission may make rules:
935 (a) relating to the publication of a consolidated advertisement which includes the
936 information described in Subsection (2) for a taxing entity that overlaps two or more
937 counties;
938 (b) relating to the payment required in Subsection (5)(b); and
939 (c) to oversee the administration of this section and provide for uniform implementation.
940 Section 12. Section **59-2-1001** is amended to read:
941 **59-2-1001 (Effective 01/01/26). County board of equalization -- Public hearings**
942 **-- Hearing officers -- Notice of decision -- Rulemaking -- Education and training for**
943 **county officers.**
944 (1) The county legislative body is the county board of equalization and the county auditor is
945 the clerk of the county board of equalization.

- 946 (2)(a) The county board of equalization shall adjust and equalize the valuation and
947 assessment of the real and personal property within the county, subject to regulation
948 and control by the commission, as prescribed by law.
- 949 (b) The county board of equalization shall meet and hold public hearings each year to
950 examine the assessment roll and equalize the assessment of property in the county,
951 including the assessment for general taxes of all taxing entities located in the county.
- 952 (3)(a) Except as provided in Subsection (3)(d), a county board of equalization may:
- 953 (i) appoint an appraiser licensed in accordance with Title 61, Chapter 2g, Real Estate
954 Appraiser Licensing and Certification Act, as a hearing officer for the purpose of
955 examining an applicant or a witness; or
- 956 (ii) appoint an individual who is not licensed in accordance with Title 61, Chapter 2g,
957 Real Estate Appraiser Licensing and Certification Act, as a hearing officer for the
958 purpose of examining an applicant or a witness if the county board of equalization
959 determines that the individual has competency relevant to the work of a hearing
960 officer, including competency in:
- 961 (A) real estate;
962 (B) finance;
963 (C) economics;
964 (D) public administration; or
965 (E) law.
- 966 (b) Except as provided in Subsection (3)(d),~~beginning on January 1, 2014,~~ a county
967 board of equalization may only allow an individual to serve as a hearing officer for
968 the purposes of examining an applicant or a witness if the individual has completed a
969 course the commission:
- 970 (i) develops in accordance with Subsection (3)(c)(i); or
971 (ii) approves in accordance with Subsection (3)(c)(ii).
- 972 (c)(i) ~~[On or before January 1, 2014, the]~~ The commission shall develop ~~[a hearing~~
973 ~~officer training course]~~ and administer a continuing education and training
974 program for hearing officers that includes training in property valuation and
975 administrative law.
- 976 (ii) In addition to the ~~[course]~~ program the commission develops and administers in
977 accordance with Subsection (3)(c)(i), the commission may approve ~~[a]~~ the
978 continuing education and training program for a hearing officer ~~[training course]~~
979 provided by a county or a private entity if the ~~[course]~~ program includes training in

property valuation and administrative law.

(iii) The commission shall ensure that any education and training [~~described in~~]
provided to hearing officers under this Subsection (3)(c) complies with Title 63G,
Chapter 22, State Training and Certification Requirements.

(iv)(A) The commission shall confer a designation of completion upon a hearing
officer each time the hearing officer completes the education and training
program under Subsection (3)(c)(i) or (ii).

(B) A hearing officer shall obtain a designation of completion as described in
Subsection (3)(c)(iv)(A) before the hearing officer acts or performs as a
hearing officer.

(d) A county board of equalization may not appoint a person employed by an assessor's
office as a hearing officer.

(e) A hearing officer shall transmit the hearing officer's findings to the board, where a
quorum shall be required for final action upon any application for exemption,
deferral, reduction, or abatement.

(4)(a) The clerk of the board of equalization shall notify the taxpayer, in writing, of any
decision of the board.

(b) The decision shall include any adjustment in the amount of taxes due on the property
resulting from a change in the taxable value and shall be considered the corrected tax
notice.

(5) During the session of the board, the assessor or any deputy whose testimony is needed
shall be present and may make any statement or introduce and examine witnesses on
questions before the board.

(6) The county board of equalization may make and enforce any rule which is consistent
with statute or commission rule and necessary for the government of the board, the
preservation of order, and the transaction of business.

(7)(a) In addition to education and training provided to hearing officers under
Subsection (3)(c), the commission shall develop and administer an education and
training program for county officers whose participation in a county board of
equalization is required by Subsection (1), including:

(i) members of a county legislative body; and

(ii) county auditors.

(b) The education and training provided to county officers under this Subsection (7)
shall include instruction on:

- 1014 (i) a county officer's duties and obligations in relation to the county board of
1015 equalization;
- 1016 (ii) property valuation; and
1017 (iii) administrative law.
- 1018 (c)(i) The commission shall confer a designation of completion upon a county officer
1019 described in Subsection (7)(a) each time the county officer completes the
1020 education and training program under this Subsection (7).
- 1021 (ii) A county officer subject to education and training under this Subsection (7) shall
1022 obtain a designation of completion as described in Subsection (7)(c)(i) before the
1023 county officer participates in a board of equalization process.
- 1024 (8) The commission may require education and training for county officers involved in
1025 property valuation who are not otherwise required to complete an education and training
1026 program in accordance with Subsection (3)(c) or (7).
- 1027 (9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1028 commission may make rules for administering education and training programs in
1029 accordance with this section.
- 1030 Section 13. Section **59-2-1004** is amended to read:
- 1031 **59-2-1004 (Effective 01/01/26). Appeal to county board of equalization -- Real**
1032 **property -- Time period for appeal -- Public hearing requirements -- Decision of board --**
1033 **Extensions approved by commission -- Appeal to commission.**
- 1034 (1) As used in this section:
- 1035 (a) "Applicable lien date" means January 1 of the year in which the valuation or
1036 equalization of real property is appealed to the county board of equalization.
- 1037 (b) "Final assessed value" means:
- 1038 (i) for real property for which the taxpayer appealed the valuation or equalization to
1039 the county board of equalization in accordance with this section, the value given
1040 to the real property by the county board of equalization, including a value based
1041 on a stipulation of the parties;
- 1042 (ii) for real property for which the taxpayer or a county assessor appealed the
1043 valuation or equalization to the commission in accordance with Section 59-2-1006,
1044 the value given to the real property by:
- 1045 (A) the commission, if the commission has issued a decision in the appeal or the
1046 parties have entered a stipulation; or
- 1047 (B) a county board of equalization, if the commission has not yet issued a decision

- 1048 in the appeal and the parties have not entered a stipulation; or
- 1049 (iii) for real property for which the taxpayer or a county assessor sought judicial
- 1050 review of the valuation or equalization in accordance with Section 59-1-602 or
- 1051 Title 63G, Chapter 4, Part 4, Judicial Review, the value given the real property by
- 1052 the commission.
- 1053 (c) "Inflation adjusted value" means the value of the real property that is the subject of
- 1054 the appeal as calculated by changing the final assessed value for the previous taxable
- 1055 year for the real property by the median property value change.
- 1056 (d) "Median property value change" means the midpoint of the property value changes
- 1057 for all real property that is:
- 1058 (i) of the same class of real property as the qualified real property; and
- 1059 (ii) located within the same county and within the same market area as the qualified
- 1060 real property.
- 1061 (e) "Property value change" means the percentage change in the fair market value of real
- 1062 property on or after January 1 of the previous year and before January 1 of the
- 1063 current year.
- 1064 (f) "Qualified real property" means real property:
- 1065 (i) for which:
- 1066 (A) the taxpayer or a county assessor appealed the valuation or equalization for
- 1067 the previous taxable year to the county board of equalization in accordance
- 1068 with this section or the commission in accordance with Section 59-2-1006;
- 1069 (B) the appeal described in Subsection (1)(f)(i)(A), resulted in a final assessed
- 1070 value that was lower than the assessed value; and
- 1071 (C) the assessed value for the current taxable year is higher than the inflation
- 1072 adjusted value; and
- 1073 (ii) that, on or after January 1 of the previous taxable year and before January 1 of the
- 1074 current taxable year, has not had a qualifying change.
- 1075 (g) "Qualifying change" means one of the following changes to real property that occurs
- 1076 on or after January 1 of the previous taxable year and before January 1 of the current
- 1077 taxable year:
- 1078 (i) a physical improvement if, solely as a result of the physical improvement, the fair
- 1079 market value of the physical improvement equals or exceeds the greater of 10% of
- 1080 fair market value of the real property or \$20,000;
- 1081 (ii) a zoning change, if the fair market value of the real property increases solely as a

- 1082 result of the zoning change; or
- 1083 (iii) a change in the legal description of the real property, if the fair market value of
- 1084 the real property increases solely as a result of the change in the legal description
- 1085 of the real property.
- 1086 (h) "Qualifying contract" means a contract for the completed sale of residential property
- 1087 that:
- 1088 (i) involves residential property for which a taxpayer appealed the valuation or
- 1089 equalization to the county board of equalization;
- 1090 (ii) identifies the final sales price for the residential property described in Subsection
- 1091 (1)(h)(i); and
- 1092 (iii) is executed within six months before or after the applicable lien date.
- 1093 (2)(a) A taxpayer dissatisfied with the valuation or the equalization of the taxpayer's real
- 1094 property may make an application to appeal by:
- 1095 (i) subject to Subsection (2)(d), filing the application with the county board of
- 1096 equalization within the time period described in Subsection (3); or
- 1097 (ii) making an application by telephone [~~or other electronic means~~] within the time
- 1098 period described in Subsection (3) if the county legislative body passes a
- 1099 resolution under Subsection (11) authorizing a taxpayer to make an application by
- 1100 telephone[~~or other electronic means~~].
- 1101 (b)(i) The county board of equalization shall make a rule describing the contents of
- 1102 the application.
- 1103 (ii) In addition to any information the county board of equalization requires, the
- 1104 application shall include information about:
- 1105 (A) the burden of proof in an appeal involving qualified real property; and
- 1106 (B) the process for the taxpayer to learn the inflation adjusted value of the
- 1107 qualified real property.
- 1108 (c)(i)(A) The county assessor shall notify the county board of equalization of a
- 1109 qualified real property's inflation adjusted value within 15 business days after
- 1110 the date on which the county assessor receives notice that a taxpayer filed an
- 1111 appeal with the county board of equalization.
- 1112 (B) The county assessor shall notify the commission of a qualified real property's
- 1113 inflation adjusted value within 15 business days after the date on which the
- 1114 county assessor receives notice that a person dissatisfied with the decision of a
- 1115 county board of equalization files an appeal with the commission.

- 1116 (ii)(A) A person may not appeal a county assessor's calculation of inflation
1117 adjusted value but may appeal the fair market value of a qualified real property.
- 1118 (B) A person may appeal a determination of whether, on or after January 1 of the
1119 previous taxable year and before January 1 of the current taxable year, real
1120 property had a qualifying change.
- 1121 (d) For purposes of Subsection (2)(a), the county board of equalization shall ensure that
1122 a taxpayer has the ability to access and file an application to appeal the valuation or
1123 equalization of real property through electronic means.
- 1124 (3)(a) Except as provided in Subsection (3)(b) and for purposes of Subsection (2), a
1125 taxpayer shall make an application to appeal the valuation or the equalization of the
1126 taxpayer's real property on or before the later of:
- 1127 (i) September 15 of the current calendar year; or
1128 (ii) the last day of a 45-day period beginning on the day on which the county auditor
1129 provides the notice under Section 59-2-919.1.
- 1130 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1131 commission shall make rules providing for circumstances under which the county
1132 board of equalization is required to accept an application to appeal that is filed after
1133 the time period prescribed in Subsection (3)(a).
- 1134 (4)(a) The taxpayer shall include in the application under Subsection (2)(a):
- 1135 (i) the taxpayer's estimate of the fair market value of the property and any evidence
1136 that may indicate that the assessed valuation of the taxpayer's property is
1137 improperly equalized with the assessed valuation of comparable properties; and
1138 (ii) a signed statement of the personal property located in a multi-tenant residential
1139 property, as that term is defined in Section 59-2-301.8 if the taxpayer:
- 1140 (A) appeals the value of multi-tenant residential property assessed in accordance
1141 with Section 59-2-301.8; and
1142 (B) intends to contest the value of the personal property located within the
1143 multi-tenant residential property.
- 1144 (b) For an appeal involving qualified real property, the county board of equalization
1145 shall presume that the fair market value of the qualified real property is equal to the
1146 inflation adjusted value.
- 1147 (5) Subject to Subsection (6), in reviewing evidence submitted to a county board of
1148 equalization by or on behalf of an owner or a county assessor, the county board of
1149 equalization shall consider and weigh:

- 1150 (a) the accuracy, reliability, and comparability of the evidence presented by the owner or
1151 the county assessor;
- 1152 (b) if submitted, the sales price of relevant property that was under contract for sale as of
1153 the lien date but sold after the lien date;
- 1154 (c) if submitted, the sales offering price of property that was offered for sale as of the
1155 lien date but did not sell, including considering and weighing the amount of time for
1156 which, and manner in which, the property was offered for sale; and
- 1157 (d) if submitted, other evidence that is relevant to determining the fair market value of
1158 the property.
- 1159 (6)(a) This Subsection (6) applies only to an appeal to a county board of equalization
1160 involving the valuation or equalization of residential property that is not qualified
1161 real property.
- 1162 (b) If a qualifying contract is submitted as evidence in an appeal described in Subsection
1163 (6)(a), the only evidence that the county board of equalization or hearing officer may
1164 consider to determine that the final sales price identified in the qualifying contract
1165 does not provide an accurate or reliable indication of the fair market value of the
1166 residential property is evidence of the following, if submitted:
- 1167 (i) evidence disputing the nature of the qualifying contract as an arms-length
1168 transaction;
- 1169 (ii) evidence demonstrating that changes in market conditions have occurred in the
1170 time period between the day on which the qualifying contract was executed and
1171 the applicable lien date; or
- 1172 (iii) evidence demonstrating that a qualifying change to the residential property has
1173 occurred in the time period between the day on which the qualifying contract was
1174 executed and the applicable lien date.
- 1175 (c) In determining the fair market value of residential property in an appeal described in
1176 Subsection (6)(a), the county board of equalization may not consider any evidence or
1177 information other than the evidence submitted to the county board of equalization by
1178 the parties in the appeal.
- 1179 (7)(a) Except as provided in Subsection (7)(b), at least five days before the day on which
1180 the county board of equalization holds a public hearing on an appeal:
- 1181 (i) the county assessor shall provide the taxpayer any evidence the county assessor
1182 relies upon in support of the county assessor's valuation; and
- 1183 (ii) the taxpayer shall provide the county assessor any evidence not previously

- 1184 provided to the county assessor that the taxpayer relies upon in support of the
1185 taxpayer's appeal.
- 1186 (b)(i) The deadline described in Subsection (7)(a) does not apply to evidence that is
1187 commercial information as defined in Section 59-1-404, if:
- 1188 (A) for the purpose of complying with Section 59-1-404, the county assessor
1189 requires that the taxpayer execute a nondisclosure agreement before the county
1190 assessor discloses the evidence; and
- 1191 (B) the taxpayer fails to execute the nondisclosure agreement before the deadline
1192 described in Subsection (7)(a).
- 1193 (ii) The county assessor shall disclose evidence described in Subsection (7)(b)(i) as
1194 soon as practicable after the county assessor receives the executed nondisclosure
1195 agreement.
- 1196 (iii) The county assessor shall provide the taxpayer a copy of the nondisclosure
1197 agreement with reasonable time for the taxpayer to review and execute the
1198 agreement before the deadline described in Subsection (7)(a) expires.
- 1199 (c) If at the public hearing, a party presents evidence not previously provided to the
1200 other party, the county board of equalization shall allow the other party to respond to
1201 the evidence in writing within 10 days after the day on which the public hearing
1202 occurs.
- 1203 (d)(i) A county board of equalization may adopt rules governing the deadlines
1204 described in this Subsection (7), if the rules are no less stringent than the
1205 provisions of this Subsection (7).
- 1206 (ii) A county board of equalization's rule that complies with Subsection (7)(d)(i)
1207 controls over the provisions of this subsection.
- 1208 (8)(a) The county board of equalization shall meet and hold public hearings as described
1209 in Section 59-2-1001.
- 1210 (b)(i) For purposes of this Subsection (8)(b), "significant adjustment" means a
1211 proposed adjustment to the valuation of real property that:
- 1212 (A) is to be made by a county board of equalization; and
1213 (B) would result in a valuation that differs from the original assessed value by at
1214 least 20% and \$1,000,000.
- 1215 (ii) When a county board of equalization is going to consider a significant
1216 adjustment, the county board of equalization shall:
- 1217 (A) list the significant adjustment as a separate item on the agenda of the public

- 1218 hearing at which the county board of equalization is going to consider the
1219 significant adjustment; and
- 1220 (B) for purposes of the agenda described in Subsection (8)(b)(ii)(A), provide a
1221 description of the property for which the county board of equalization is
1222 considering a significant adjustment.
- 1223 (c) The county board of equalization shall make a decision on each appeal filed in
1224 accordance with this section within 60 days after the day on which the taxpayer
1225 makes an application.
- 1226 (d) The commission may approve the extension of a time period provided for in
1227 Subsection (8)(c) for a county board of equalization to make a decision on an appeal.
- 1228 (e) Unless the commission approves the extension of a time period under Subsection
1229 (8)(d), if a county board of equalization fails to make a decision on an appeal within
1230 the time period described in Subsection (8)(c), the county legislative body shall:
- 1231 (i) list the appeal, by property owner and parcel number, on the agenda for the next
1232 meeting the county legislative body holds after the expiration of the time period
1233 described in Subsection (8)(c); and
- 1234 (ii) hear the appeal at the meeting described in Subsection (8)(e)(i).
- 1235 (f) The decision of the county board of equalization shall contain:
- 1236 (i) a determination of the valuation of the property based on fair market value; and
1237 (ii) a conclusion that the fair market value is properly equalized with the assessed
1238 value of comparable properties.
- 1239 (g) If no evidence is presented before the county board of equalization, the county board
1240 of equalization shall presume that the equalization issue has been met.
- 1241 (h)(i) If the fair market value of the property that is the subject of the appeal deviates
1242 plus or minus 5% from the assessed value of comparable properties, the county
1243 board of equalization shall adjust the valuation of the appealed property to reflect
1244 a value equalized with the assessed value of comparable properties.
- 1245 (ii) Subject to Sections 59-2-301.1, 59-2-301.2, 59-2-301.3, and 59-2-301.4,
1246 equalized value established under Subsection (8)(h)(i) shall be the assessed value
1247 for property tax purposes until the county assessor is able to evaluate and equalize
1248 the assessed value of all comparable properties to bring all comparable properties
1249 into conformity with full fair market value.
- 1250 (9)(a) If the decision of the county board of equalization warrants a refund of any
1251 amount of property taxes paid for the tax year for the real property that is the subject

of the appeal, the county shall issue the refund directly to the taxpayer that paid the property taxes, or an officer or agent of that taxpayer as identified in the information provided under Subsection (9)(b), regardless of whether the taxpayer is the owner of record of the real property at the time the decision is rendered.

(b) A taxpayer entitled to a refund under this section that is not the owner of record of the real property subject to the appeal shall, within 10 calendar days after the day on which the decision of the county board of equalization is rendered, provide the following information to the county board of equalization:

(i) a statement that the taxpayer is entitled to receive the refund under Subsection (9)(a);

(ii) the name of the taxpayer, or an officer or agent of that taxpayer, entitled to receive the refund;

(iii) the mailing address of the taxpayer, or an officer or agent of that taxpayer, to which the taxpayer requests the refund to be sent; and

(iv) any other information requested by the county board of equalization.

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

(11) A county legislative body may pass a resolution authorizing taxpayers owing taxes on property assessed by that county to file property tax appeals applications under this section by telephone~~[-or other electronic means]~~.

Section 14. Section **59-2-1018** is enacted to read:

59-2-1018 (Effective 01/01/26). Reporting of county appeals information.

(1) On or before May 1 of each year, a county board of equalization shall report the following information to the commission:

(a) the number of appeals involving the valuation or equalization of real property for which the county board of equalization issued a decision during the preceding calendar year in accordance with Section 59-2-1004; and

(b) for each appeal described in Subsection (1)(a):

(i) whether the property is residential or commercial;

(ii) the original assessed value of the property; and

(iii) the value given to the property by the county board of equalization.

(2) The commission shall report the appeals information provided by county boards of equalization under Subsection (1) to the Revenue and Taxation Interim Committee on or before July 31 of each year.

Section 15. Section **59-2-1317** is amended to read:

59-2-1317 (Effective 05/07/25). Tax notice -- Contents of notice -- Procedures and requirements for providing notice.

- (1) As used in this section, "political subdivision lien" means the same as that term is defined in Section 11-60-102.
- (2) Subject to the other provisions of this section, the county treasurer shall:
- (a) collect the taxes and tax notice charges; and
 - (b) provide a notice to each taxpayer that contains the following:
 - (i) the kind and value of property assessed to the taxpayer;
 - (ii) the street address of the property, if available to the county;
 - (iii) that the property may be subject to a detailed review in the next year under Section 59-2-303.1;
 - (iv) the amount of taxes levied;
 - (v) a separate statement of the taxes levied only on a certain kind or class of property for a special purpose;
 - (vi) ~~[property tax information pertaining to taxpayer relief, options for payment of taxes,]~~ instructions for payment of the taxes and tax notice charges applicable to the property, including the taxpayer's payment options and collection procedures;
 - (vii) any tax notice charges applicable to the property, including:
 - (A) if applicable, a political subdivision lien for road damage that a railroad company causes, as described in Section 10-7-30;
 - (B) if applicable, a political subdivision lien for municipal water distribution, as described in Section 10-8-17, or a political subdivision lien for an increase in supply from a municipal water distribution, as described in Section 10-8-19;
 - (C) if applicable, a political subdivision lien for unpaid abatement fees as described in Section 10-11-4;
 - (D) if applicable, a political subdivision lien for the unpaid portion of an assessment assessed in accordance with Title 11, Chapter 42, Assessment Area Act, or Title 11, Chapter 42a, Commercial Property Assessed Clean Energy Act, including unpaid costs, charges, and interest as of the date the local entity certifies the unpaid amount to the county treasurer;
 - (E) if applicable, for a special district in accordance with Section 17B-1-902, a political subdivision lien for an unpaid fee, administrative cost, or interest;
 - (F) if applicable, a political subdivision lien for an unpaid irrigation district use

- 1320 charge as described in Section 17B-2a-506;
- 1321 (G) if applicable, a political subdivision lien for a contract assessment under a
- 1322 water contract, as described in Section 17B-2a-1007;
- 1323 (H) if applicable, a property tax penalty that a public infrastructure district
- 1324 imposes, as described in Section 17D-4-304; and
- 1325 (I) if applicable, an annual payment to the Military Installation Development
- 1326 Authority or an entity designated by the authority in accordance with Section
- 1327 63H-1-501;
- 1328 (viii) if a county's tax notice includes an assessment area charge, a statement that, due
- 1329 to potentially ongoing assessment area charges, costs, penalties, and interest,
- 1330 payment of a tax notice charge may not:
- 1331 (A) pay off the full amount the property owner owes to the tax notice entity; or
- 1332 (B) cause a release of the lien underlying the tax notice charge;
- 1333 (ix) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);
- 1334 (x) the date the taxes and tax notice charges are due;
- 1335 (xi) the street address or website at which the taxes and tax notice charges may be
- 1336 paid;
- 1337 (xii) the date on which the taxes and tax notice charges are delinquent;
- 1338 (xiii) the penalty imposed on delinquent taxes and tax notice charges;
- 1339 (xiv) a statement that explains the taxpayer's right to direct allocation of a partial
- 1340 payment in accordance with Subsection (9);
- 1341 (xv) other information specifically authorized to be included on the notice under this
- 1342 chapter;
- 1343 (xvi) other property tax information approved by the commission; and
- 1344 (xvii) if sent in calendar year 2024, 2025, or 2026:
- 1345 (A) notice that the taxpayer may request electronic notice as described in
- 1346 Subsection 17-21-6(1)(m); and
- 1347 (B) instructions describing how to elect to receive a notice as described in
- 1348 Subsection 17-21-6(1)(m).
- 1349 (3)(a) Unless expressly allowed under this section or another statutory provision, the
- 1350 treasurer may not add an amount to be collected to the property tax notice.
- 1351 (b) If the county treasurer adds an amount to be collected to the property tax notice
- 1352 under this section or another statutory provision that expressly authorizes the item's
- 1353 inclusion on the property tax notice:

- 1354 (i) the amount constitutes a tax notice charge; and
1355 (ii)(A) the tax notice charge has the same priority as property tax; and
1356 (B) a delinquency of the tax notice charge triggers a tax sale, in accordance with
1357 Section 59-2-1343.
- 1358 (4) For any property for which property taxes or tax notice charges are delinquent, the
1359 notice described in Subsection (2) shall state, "Prior taxes or tax notice charges are
1360 delinquent on this parcel."
- 1361 (5) Except as provided in Subsection (6), the county treasurer shall:
1362 (a) mail the notice required by this section, postage prepaid; or
1363 (b) leave the notice required by this section at the taxpayer's residence or usual place of
1364 business, if known.
- 1365 (6)(a) Subject to the other provisions of this Subsection (6), a county treasurer may, at
1366 the county treasurer's discretion, provide the notice required by this section by
1367 electronic mail if a taxpayer makes an election, according to procedures determined
1368 by the county treasurer, to receive the notice by electronic mail.
- 1369 (b) A taxpayer may revoke an election to receive the notice required by this section by
1370 electronic mail if the taxpayer provides written notice to the treasurer on or before
1371 October 1.
- 1372 (c) A revocation of an election under this section does not relieve a taxpayer of the duty
1373 to pay a tax or tax notice charge due under this chapter on or before the due date for
1374 paying the tax or tax notice charge.
- 1375 (d) A county treasurer shall provide the notice required by this section using a method
1376 described in Subsection (5), until a taxpayer makes a new election in accordance with
1377 this Subsection (6), if:
1378 (i) the taxpayer revokes an election in accordance with Subsection (6)(b) to receive
1379 the notice required by this section by electronic mail; or
1380 (ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.
- 1381 (e) A person is considered to be a taxpayer for purposes of this Subsection (6) regardless
1382 of whether the property that is the subject of the notice required by this section is
1383 exempt from taxation.
- 1384 (7)(a) The county treasurer shall provide the notice required by this section to a taxpayer
1385 on or before November 1.
- 1386 (b) The county treasurer shall keep on file in the county treasurer's office the information
1387 set forth in the notice.

- 1388 (c) The county treasurer is not required to mail a tax receipt acknowledging payment.
- 1389 (8) This section does not apply to property taxed under Section 59-2-1302 or 59-2-1307.
- 1390 (9)(a) A taxpayer who pays less than the full amount due on the taxpayer's property tax
- 1391 notice may, on a form provided by the county treasurer, direct how the county
- 1392 treasurer allocates the partial payment between:
- 1393 (i) the total amount due for property tax;
- 1394 (ii) the amount due for assessments, past due special district fees, and other tax notice
- 1395 charges; and
- 1396 (iii) any other amounts due on the property tax notice.
- 1397 (b) The county treasurer shall comply with a direction submitted to the county treasurer
- 1398 in accordance with Subsection (9)(a).
- 1399 (c) The provisions of this Subsection (9) do not:
- 1400 (i) affect the right or ability of a local entity to pursue any available remedy for
- 1401 non-payment of any item listed on a taxpayer's property tax notice; or
- 1402 (ii) toll or otherwise change any time period related to a remedy described in
- 1403 Subsection (9)(c)(i).
- 1404 Section 16. Section **59-2-1602** is amended to read:
- 1405 **59-2-1602 (Effective 01/01/26). Property Tax Valuation Fund -- Statewide levy --**
- 1406 **Additional county levy.**
- 1407 (1)(a) There is created a custodial fund known as the "Property Tax Valuation Fund."
- 1408 (b) The fund consists of:
- 1409 (i) deposits made and penalties received under Subsection (3); and
- 1410 (ii) interest on money deposited into the fund.
- 1411 (c) Deposits, penalties, and interest described in Subsection (1)(b) shall be disbursed and
- 1412 used as provided in Section 59-2-1603.
- 1413 (2)(a) Each county shall annually impose a multicounty assessing and collecting levy as
- 1414 provided in this Subsection (2).
- 1415 (b) The tax rate of the multicounty assessing and collecting levy is:
- 1416 (i) for a calendar year beginning on or after January 1, 2022, and before January 1,
- 1417 2025,.000015; and
- 1418 (ii) for a calendar year beginning on or after January 1, 2025, the certified revenue
- 1419 levy rounded up to the sixth decimal place.
- 1420 (c) The state treasurer shall allocate revenue collected from the multicounty assessing
- 1421 and collecting levy as follows:

- 1422 (i) 18% of the revenue collected shall be deposited into the Property Tax Valuation
1423 Fund, up to \$500,000 annually; and
- 1424 (ii) after the deposit described in Subsection (2)(c)(i), all remaining revenue collected
1425 from the multicounty assessing and collecting levy shall be deposited into the
1426 Multicounty Appraisal Trust.
- 1427 (3)(a) The multicounty assessing and collecting levy imposed under Subsection (2) shall
1428 be separately stated on the tax notice as a multicounty assessing and collecting levy.
- 1429 (b) The multicounty assessing and collecting levy is:
- 1430 (i) exempt from Sections 17C-1-403 through 17C-1-406;
- 1431 (ii) in addition to and exempt from the maximum levies allowable under Section
1432 59-2-908; and
- 1433 (iii) exempt from the notice and public hearing requirements of Section 59-2-919.
- 1434 (c)(i) Each county shall transmit quarterly to the state treasurer the revenue collected
1435 from the multicounty assessing and collecting levy.
- 1436 (ii) The revenue transmitted under Subsection (3)(c)(i) shall be transmitted no later
1437 than the tenth day of the month following the end of the quarter in which the
1438 revenue is collected.
- 1439 (iii) If revenue transmitted under Subsection (3)(c)(i) is transmitted after the tenth
1440 day of the month following the end of the quarter in which the revenue is
1441 collected, the county shall pay an interest penalty at the rate of 10% each year
1442 until the revenue is transmitted.
- 1443 (d) The state treasurer shall allocate the penalties received under this Subsection (3) in
1444 the same manner as revenue is allocated under Subsection (2)(c).
- 1445 (4)(a) A county may levy a county additional property tax in accordance with this
1446 Subsection (4).
- 1447 (b) The county additional property tax:
- 1448 (i) shall be separately stated on the tax notice as a county assessing and collecting
1449 levy;
- 1450 (ii) may not be incorporated into the rate of any other levy;
- 1451 (iii) is exempt from Sections 17C-1-403 through 17C-1-406; and
- 1452 (iv) is in addition to and exempt from the maximum levies allowable under Section
1453 59-2-908.
- 1454 (c) Revenue collected from the county additional property tax shall be used to:
- 1455 (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 17. Section **59-2-1606** is amended to read:

59-2-1606 (Effective 01/01/26). Statewide property tax system funding for counties -- Disbursements to the Multicounty Appraisal Trust -- Use of funds.

(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:

(i) the accurate valuation of property;

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

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

(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 the counties.

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

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

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

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

(3)(a) Subject to Subsection (3)(b), the trustee of the Multicounty Appraisal Trust may,

in order to promote the objectives described in Subsection (1), use funds deposited into the Multicounty Appraisal Trust to hire one or more professional appraisers to provide property valuation services within a county of the third, fourth, fifth, or sixth class.

(b) A professional appraiser hired to provide property valuation services under this Subsection (3) shall:

(i) hold an appraiser's certificate or license from the Division of Real Estate in accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act; and

(ii) be approved by:

(A) the commission; and

(B) an association representing two or more counties in the state.

(4)(a) Except as provided in Subsection (4)(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 (4)(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 (4)(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 (4)(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.

(5) In order to promote the objectives described in Subsection (1), the trustee of the Multicounty Appraisal Trust shall use funds deposited into the Multicounty Appraisal Trust to:

(a) subject to Subsection (6), develop and maintain a statewide web portal for uniform access to property characteristics and features relevant to the valuation of real property;

(b) subject to Subsection (7), develop and maintain a statewide web portal for the uniform electronic filing of an application to appeal the valuation or equalization of real property with a county board of equalization under Section 59-2-1004; and

(c) assist counties with tracking and reporting appeals information to the commission as

required by Section 59-2-1018.

(6)(a) The statewide web portal for uniform access to property characteristics and features developed under Subsection (5)(a) shall, at a minimum, specify the following property characteristics and features:

- (i) property owner's name;
- (ii) parcel or serial number;
- (iii) situs address;
- (iv) mailing address;
- (v) tax area;
- (vi) the neighborhood;
- (vii) property type;
- (viii) land type;
- (ix) quality or condition;
- (x) year of construction;
- (xi) gross living area;
- (xii) acreage;
- (xiii) market value; and
- (xiv) taxable value.

(b) In developing the statewide web portal for uniform access to property characteristics and features under Subsection (5)(a), the Multicounty Appraisal Trust may link the statewide web portal to a web portal maintained by a county for accessing property characteristics and features within the county if the Multicounty Appraisal Trust determines that the county web portal meets the requirements of Subsection (6)(a).

(7) In developing the statewide web portal for the uniform electronic filing of appeal applications under Subsection (5)(b), the Multicounty Appraisal Trust may link the statewide web portal to a web portal maintained by a county for the uniform electronic filing of appeal applications if the Multicounty Appraisal Trust determines that the county web portal provides equivalent functions as the statewide web portal.

Section 18. Section **59-2-1708** is amended to read:

59-2-1708 (Effective 05/07/25). Change of ownership or legal description.

(1) Subject to the other provisions of this section, land assessed under this part may continue to be assessed under this part if the land continues to comply with the requirements of this part, regardless of whether the land continues to have the same owner or legal description.

- 1558 (2) Notwithstanding Subsection (1), land described in Subsection (1) is subject to the
1559 rollback tax as provided in Section 59-2-1705 if the land is withdrawn from this part.
- 1560 (3) Notwithstanding Subsection (1), land is withdrawn from this part if:
- 1561 (a) there is a change in:
- 1562 (i) the ownership of the land; or
- 1563 (ii) the legal description of the land; and
- 1564 (b) after a change described in Subsection (3)(a):
- 1565 (i) the land does not meet the requirements of Section 59-2-1703;~~[-or]~~
- 1566 (ii) an owner of the land fails to submit a new application for assessment as provided
- 1567 in Section 59-2-1707~~[-]~~ within 120 days after the day on which a change described
- 1568 in Subsection (3)(a) occurs; or
- 1569 (iii)(A) an owner of the land submits the application required by this section; and
- 1570 (B) the county denies the application upon review.
- 1571 (4) Within 30 days from the day on which a county receives an application required by this
- 1572 section, the county shall:
- 1573 (a) review the application for completion; and
- 1574 (b) approve or deny the application.
- 1575 (5) Land under an application required by this section is not withdrawn from this part for
- 1576 the period in which the application is under review by the county.
- 1577 ~~[(4) An application required by this section shall be submitted within 120 days after the day~~
- 1578 ~~on which there is a change described in Subsection (3)(a).]~~
- 1579 Section 19. **Effective Date.**
- 1580 (1) Except as provided in Subsection (2), this bill takes effect for a taxable year beginning
- 1581 on or after January 1, 2026.
- 1582 (2) The actions affecting the following sections take effect on May 7, 2025:
- 1583 (a) Section 59-1-210 (Effective 05/07/25);
- 1584 (b) Section 59-2-303.1 (Effective 05/07/25);
- 1585 (c) Section 59-2-331 (Effective 05/07/25);
- 1586 (d) Section 59-2-509 (Effective 05/07/25);
- 1587 (e) Section 59-2-702.5 (Effective 05/07/25);
- 1588 (f) Section 59-2-703 (Effective 05/07/25);
- 1589 (g) Section 59-2-704 (Effective 05/07/25);
- 1590 (h) Section 59-2-919 (Effective 05/07/25);
- 1591 (i) Section 59-2-919.2 (Effective 05/07/25);

- 1592 (j) Section 59-2-1317 (Effective 05/07/25); and
- 1593 (k) Section 59-2-1708 (Effective 05/07/25).