

PROPERTY TAX NOTICE AMENDMENTS

2020 GENERAL SESSION

STATE OF UTAH

LONG TITLE**General Description:**

This bill modifies provisions related to certain tax notices.

Highlighted Provisions:

This bill:

- ▶ allows a person entitled to receive information or notice related to a property tax or privilege tax to designate an additional person to receive the information or notice;
- ▶ provides procedures to designate a person and to revoke a designation; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-4-101, as last amended by Laws of Utah 2016, Chapter 366

ENACTS:

59-2-110, Utah Code Annotated 1953

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

Section 1. Section **59-2-110** is enacted to read:

59-2-110. Designation of person to receive notice.

(1) If a governmental entity is required under this chapter to send information or notice to a person, the governmental entity shall send the information or notice to:

(a) the person required under the applicable provision of this chapter; and

(b) each person designated in accordance with Subsection (2) by the person described in Subsection (1)(a).

(2) (a) A person to whom a governmental entity is required under this chapter to send

information or notice may designate a person to receive the information or notice.

(b) To make a designation described in Subsection (2)(a), the person shall submit a written request to the governmental entity on a form prescribed by the commission.

(3) A person who makes a designation described in Subsection (2) may revoke the designation by submitting a written request to the governmental entity on a form prescribed by the commission.

Section 2. Section **59-4-101** is amended to read:

59-4-101. Tax basis -- Exceptions -- Assessment and collection -- Designation of person to receive notice.

(1) (a) Except as provided in Subsections (1)(b), (1)(c), and (3), a tax is imposed on the possession or other beneficial use enjoyed by any person of any real or personal property that is exempt for any reason from taxation, if that property is used in connection with a business conducted for profit.

(b) Any interest remaining in the state in state lands after subtracting amounts paid or due in part payment of the purchase price as provided in Subsection 59-2-1103(2)(b)(i) under a contract of sale is subject to taxation under this chapter regardless of whether the property is used in connection with a business conducted for profit.

(c) The tax imposed under Subsection (1)(a) does not apply to property exempt from taxation under Section 59-2-1114.

(2) (a) The tax imposed under this chapter is the same amount that the ad valorem property tax would be if the possessor or user were the owner of the property.

(b) The amount of any payments that are made in lieu of taxes is credited against the tax imposed on the beneficial use of property owned by the federal government.

(3) A tax is not imposed under this chapter on the following:

(a) the use of property that is a concession in, or relative to, the use of a public airport, park, fairground, or similar property that is available as a matter of right to the use of the general public;

(b) the use or possession of property by a religious, educational, or charitable organization;

(c) the use or possession of property if the revenue generated by the possessor or user of the property through its possession or use of the property inures only to the benefit of a

64 religious, educational, or charitable organization and not to the benefit of any other person;

65 (d) the possession or other beneficial use of public land occupied under the terms of an
66 agricultural lease or permit issued by the United States or this state;

67 (e) the use or possession of any lease, permit, or easement unless the lease, permit, or
68 easement entitles the lessee or permittee to exclusive possession of the premises to which the
69 lease, permit, or easement relates;

70 (f) the use or possession of property by a public agency, as defined in Section
71 11-13-103, to the extent that the ownership interest of the public agency in that property is
72 subject to a fee in lieu of ad valorem property tax under Section 11-13-302; or

73 (g) the possession or beneficial use of public property as a tollway by a private entity
74 through a tollway development agreement as defined in Section 72-6-202.

75 (4) For purposes of Subsection (3)(e):

76 (a) every lessee, permittee, or other holder of a right to remove or extract the mineral
77 covered by the holder's lease, right permit, or easement, except from brines of the Great Salt
78 Lake, is considered to be in possession of the premises, regardless of whether another party has
79 a similar right to remove or extract another mineral from the same property; and

80 (b) a lessee, permittee, or holder of an easement still has exclusive possession of the
81 premises if the owner has the right to enter the premises, approve leasehold improvements, or
82 inspect the premises.

83 (5) A tax imposed under this chapter is assessed to the possessors or users of the
84 property on the same forms, and collected and distributed at the same time and in the same
85 manner, as taxes assessed owners, possessors, or other claimants of property that is subject to
86 ad valorem property taxation. The tax is not a lien against the property, and no tax-exempt
87 property may be attached, encumbered, sold, or otherwise affected for the collection of the tax.

88 (6) (a) If a governmental entity is required under this chapter to send information or
89 notice to a person, the governmental entity shall send the information or notice to:

90 (i) the person required under the applicable provision of this chapter; and

91 (ii) each person designated in accordance with Subsection (6)(b) by the person
92 described in Subsection (6)(a)(i).

93 (b) (i) A person to whom a governmental entity is required under this chapter to send
94 information or notice may designate a person to receive the information or notice.

95 (ii) To make a designation described in Subsection (6)(b)(i), the person shall submit a
96 written request to the governmental entity on a form prescribed by the commission.

97 (c) A person who makes a designation described in Subsection (6)(b) may revoke the
98 designation by submitting a written request to the governmental entity on a form prescribed by
99 the commission.

100 ~~[(6)]~~ (7) Sections 59-2-301.1 through 59-2-301.7 apply for purposes of assessing a tax
101 under this chapter.

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R861-1A-9. State Board of Equalization Procedures Pursuant to Utah Code Ann. Sections 59-2-212, 59-2-1004, and 59-2-1006.

(1) The commission sits as the state board of equalization in discharge of the equalization responsibilities given it by law. The commission may sit on its own initiative to correct the valuation of property that has been overassessed, underassessed, or nonassessed as described in Section 59-2-212, and as a board of appeal from the various county boards of equalization described in Section 59-2-1004.

(2) Appeals to the commission shall include:

- (a) a copy of the recommendation of a hearing officer if a hearing officer heard the appeal;
- (b) a copy of the notice required under Section 59-2-919.1;
- (c) a copy of the minutes of the board of equalization;
- (d) a copy of the property record maintained by the assessor;
- (e) if the county board of equalization does not include the record in its minutes, a copy of the record of the appeal required under R884-24P-66;
- (f) a copy of the evidence submitted by the parties to the board of equalization;
- (g) a copy of the petition for redetermination; and
- (h) a copy of the decision of the board of equalization.

(3) A notice of appeal filed by the taxpayer with the auditor pursuant to Section 59-2-1006 shall be presumed to have been timely filed unless the county provides convincing evidence to the contrary. In the absence of evidence of the date of mailing of the county board of equalization decision by the county auditor to the taxpayer, it shall be presumed that the decision was mailed three days after the meeting of the county board of equalization at which the decision was made.

(4) Appeals to the commission shall be scheduled for hearing pursuant to commission rules.

(5) Appeals to the commission shall be on the merits except for the following:

- (a) dismissal for lack of jurisdiction;
- (b) dismissal for lack of timeliness;
- (c) dismissal for lack of evidence to support a claim for relief.

(6)(a) The commission shall consider the facts and evidence presented to the commission, including facts and evidence presented by a party that was submitted to the county board.

(b) A party may raise a new issue before the commission.

(c)(i) If a taxpayer asserts before the commission a factual error as defined in R884-24P-66, the commission may issue an order to show cause as to whether the county assessor recognizes the existence of the factual error.

(ii) If the county assessor fails to respond to an order to show cause within 15 calendar days of issuance under Subsection (6)(c)(i), the commission may find that the failure to respond constitutes that the county assessor recognizes the existence of the factual error.

(7) On an appeal from a dismissal by a county board for the exceptions under Subsection (5), the only matter that will be reviewed by the commission is the dismissal itself, not the merits of the appeal.

40 (8) An appeal filed with the commission may be remanded to the county board of
41 equalization for further proceedings if the commission determines that:
42 (a) dismissal under Subsections (5)(a) through (c) was improper;
43 (b) the taxpayer failed to exhaust all administrative remedies at the county level;
44 (c) in the interest of administrative efficiency, the matter can best be resolved by the county
45 board;
46 (d) the commission determines that dismissal under Subsections (5)(a) through (c) is
47 improper under R884-24P-66; or
48 (e) a new issue is raised before the commission by a party.
49 (9) The provisions of this rule apply only to appeals to the commission as the state board of
50 equalization. For information regarding appeals to the county board of equalization, see Section 59-
51 2-1004 and R884-24P-66.

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- (b) a copy of the notice required under Section 59-2-919.1;
- (c) a copy of the minutes of the board of equalization;
- (d) a copy of the property record maintained by the assessor;
- (e) if the county board of equalization does not include the record in its minutes, a copy of the record of the appeal required under R884-24P-66;
- (f) a copy of the evidence submitted by the parties to the board of equalization;
- (g) a copy of the petition for redetermination; and
- (h) a copy of the decision of the board of equalization.

(3) A notice of appeal filed by the taxpayer with the auditor pursuant to Section 59-2-1006 shall be presumed to have been timely filed unless the county provides convincing evidence to the contrary. In the absence of evidence of the date of mailing of the county board of equalization decision by the county auditor to the taxpayer, it shall be presumed that the decision was mailed three days after the meeting of the county board of equalization at which the decision was made.

(4) Appeals to the commission shall be scheduled for hearing pursuant to commission rules.

(5) Appeals to the commission shall be on the merits except for the following:

- (a) dismissal for lack of jurisdiction;
- (b) dismissal for lack of timeliness;
- (c) dismissal for lack of evidence to support a claim for relief.

(6)(a) The commission shall consider the facts and evidence presented to the commission, including facts and evidence presented by a party that was submitted to the county board.

(b) A party may raise a new issue before the commission.

(c)(i) If a taxpayer asserts before the commission a factual error as defined in R884-24P-66, the commission may issue an order to show cause as to whether the county assessor recognizes the existence of the factual error.

(ii) If the county assessor fails to respond to an order to show cause within 15 calendar days of issuance under Subsection (6)(c)(i), the commission may find that the failure to respond constitutes that the county assessor recognizes the existence of the factual error.

(7) On an appeal from a dismissal by a county board for the exceptions under Subsection (5), the only matter that will be reviewed by the commission is the dismissal itself, not the merits of the appeal.

40 (8) An appeal filed with the commission may be remanded to the county board of
41 equalization for further proceedings if the commission determines that:
42 (a) dismissal under Subsections (5)(a) through (c) was improper;
43 (b) the taxpayer failed to exhaust all administrative remedies at the county level;
44 (c) in the interest of administrative efficiency, the matter can best be resolved by the county
45 board;
46 (d) the commission determines that dismissal under Subsections (5)(a) through (c) is
47 improper under R884-24P-66; or
48 (e) a new issue is raised before the commission by a party.
49 (9) The provisions of this rule apply only to appeals to the commission as the state board of
50 equalization. For information regarding appeals to the county board of equalization, see Section 59-
51 2-1004 and R884-24P-66.

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R865-9I-34. Property Tax Relief For Individuals Pursuant to Utah Code Ann. Sections 59-2-1201 through 59-2-1220.

~~[A.](1)~~ "Household" is determined as follows:

~~[1.](a)~~ For purposes of the homeowner's credit under Section 59-2-1208, household shall be determined as of January 1 of the year in which the claim under that section is filed.

~~[2.](b)~~ For purposes of the renter's credit under Section 59-2-1209, household shall be determined as of January 1 of the year for which the claim is filed under that section.

~~[B.](2)~~ "Nontaxable income" includes:

~~[1.](a)~~ the amount of a federal child tax credit received under Section 24 of the Internal Revenue Code that exceeded the taxpayer's federal tax liability; and

~~[2.](b)~~ the amount of a federal earned income credit received under Section 32 of the Internal Revenue Code that exceeded the taxpayer's federal tax liability.

~~[C.](3)~~ "Nontaxable income" does not include:

~~[1.](a)~~ federal tax refunds;

~~[2.](b)~~ the amount of a federal child tax credit received under Internal Revenue Code Section 24 that did not exceed the taxpayer's federal tax liability;

~~[3.](c)~~ the amount of a federal earned income credit received under Internal Revenue Code Section 32 that did not exceed the taxpayer's federal tax liability;

~~[4.](d)~~ payments received under a reverse mortgage;

~~[5.](e)~~ payments or reimbursements to senior program volunteers under United States Code Title 42, Section 5058; and

~~[6.](f)~~ gifts and bequests.

~~[D.](4)~~ "Property taxes accrued" does not mean that taxes can be accumulated for two or more years and then claimed in one year.

~~[E.](5)~~ A claimant who pays property taxes on a mobile home and pays rent on the land on which the mobile home is situated shall be eligible for a homeowner's credit for the property tax paid on the mobile home and a renter's credit for the rent paid on the land.

~~[F.](6)~~ State welfare assistance is not considered as public funds for the payment of rent, and will not preclude a rebate. However, assistance payments must be included in income.

~~[G.](7)~~ Where housing assistance payments are involved under the Housing and Community Development Act, Title II, Section 8:

~~[1.](a)~~ only that portion of the rent paid by the tenant may be claimed under the terms of the Circuit Breaker Act; and

~~[2.](b)~~ that portion of the rent paid by the federal government to the landlord will not be considered as part of the household income since it is not subject to a claim for rebate.

~~[H.](8)~~ Persons claiming a property tax exemption, deferral, reduction, or abatement under Title 59, Chapter 2, ~~[Part]~~Parts 11, 18, or 19 are not precluded from claiming a homeowner's or renter's credit.

R865-19S-79. Tourist Home, Hotel, Motel, or Trailer Court Accommodations and Services Defined Pursuant to Utah Code Ann. Sections 59-12-103, 59-12-301, 59-12-352, ~~and~~ 59-12-353, 59-12-603, and 59-28-103.

~~[A.](1)~~ The following definitions shall be used for purposes of administering the:

~~(a)~~ sales tax on accommodations and services authorized by Subsection 59-12-103(1)(i);

~~(b)~~ tourism, recreation, cultural, convention, and airport facilities tax authorized by Subsection 59-12-603(1)(a)(iii); and

~~(c)~~ transient room taxes ~~[provided for in]~~ authorized by Sections [59-12-103,] 59-12-301, 59-12-352, ~~and~~ 59-12-353, and 59-28-103.

~~[1.](2)(a)~~ "Tourist home," "hotel," or "motel" means any property described in Subsection (2)(b) that:

~~(i)~~ ~~[place having]~~ has rooms, apartments, or units; and

~~(ii)~~ is regularly rented for less than 30 consecutive days. ~~[to rent by the day, week, or month.]~~

~~(b)~~ For purposes of Subsection (2)(a), "tourist home," "hotel," or "motel" includes a:

~~(i)~~ motor court;

~~(ii)~~ inn;

~~(iii)~~ hostel;

~~(iv)~~ resort;

~~(v)~~ lodge; or

~~(vi)~~ location similar to those described in Subsections (2)(b)(i) through (v).

~~[2.](3)(a)~~ "Trailer court" means any property described in Subsection (3)(b) that: ~~[place having trailers or space to park a trailer for rent by the day, week, or month.]~~

~~(i)~~ has trailers or space to park a trailer; and

~~(ii)~~ is regularly rented for less than 30 consecutive days.

~~(b)~~ For purposes of Subsection (3)(a), "trailer court" includes a:

~~(i)~~ campground;

~~(ii)~~ mobile home park;

~~(iii)~~ recreational vehicle park; or

~~(iv)~~ location similar to those described in Subsections (3)(b)(i) through (iii).

~~[3.](4)~~ "Trailer" means house trailer, travel trailer, and tent trailer.

~~[4.](5)(a)~~ "Accommodations and ~~[services]~~ service charges" means any charge for the use of a property described in Subsections (2) or (3). ~~[made for the room, apartment, unit, trailer, or space to park a trailer, and]~~

~~(b)~~ For purposes of Subsection (5)(a), "accommodations and service charges" includes charges made for:

~~(i)~~ local telephone; ~~[;]~~

~~(ii)~~ electricity; ~~[;]~~

~~(iii)~~ propane gas; ~~[; or]~~

~~(iv)~~ showers; or

~~(iv)~~ ~~[similar]~~ services similar to those described in Subsections (5)(b)(i) through (iv).

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1 ~~[R865-19S-96. Transient Room Tax Collection Pursuant to Utah Code Ann. Sections 59-12-~~
2 ~~103 and 59-12-301.~~

3 ~~A. Utah Code Ann. Section 59-12-301 authorizes any board of county commissioners to~~
4 ~~impose a transient room tax. The transient room tax shall be charged in addition to sales tax~~
5 ~~authorized in 59-12-103(1)(i).~~

6 ~~B. The transient room tax shall be charged on the rental price of any motor court, motel,~~
7 ~~hotel, inn, tourist home, campground, mobile home park, recreational vehicle park or similar~~
8 ~~business where the rental period is less than 30 consecutive days.~~

9 ~~C. The transient room tax is not subject to sales tax.]~~

R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-1001 and 59-2-1004.

- (1)(a) "Factual error" means an error described in Subsection (1)(b)~~[that is]~~:
- (i) that is objectively verifiable without the exercise of discretion, opinion, or judgment;
 - (ii) that is demonstrated by clear and convincing evidence; and
 - (iii) ~~[agreed upon by the taxpayer and the assessor]~~ the existence of which is recognized by the taxpayer and the county assessor.
- (b) ~~[Factual error includes]~~ Subject to Subsection (1)(c), "factual error" includes an error that is:
- (i) a mistake in the description of the size, use, or ownership of a property;
 - (ii) a clerical or typographical error in reporting or entering the data used to establish valuation or equalization;
 - (iii) an error in the classification of a property that is eligible for a property tax exemption, deferral, reduction, or abatement under:
 - (A) Section 59-2-103; ~~[or]~~
 - (B) Title 59, Chapter 2, Part 11;
 - (C) Title 59, Chapter 2, Part 18; or
 - (D) Title 59, Chapter 2, Part 19;
 - ~~[(iv) an error in the classification of a property that is eligible for assessment under Title 59, Chapter 2, Part 5;]~~
 - (v) valuation of a property that is not in existence on the lien date; and
 - (vi) a valuation of a property assessed more than once, or by the wrong assessing authority.
- (c) "Factual error" does not include:
- (i) an alternative approach to value;
 - (ii) a change in a factor or variable used in an approach to value; or
 - (iii) any other adjustment to a valuation methodology.
- (2) To achieve standing with the county board of equalization and have a decision rendered on the merits of the case, the taxpayer shall provide the following minimum information to the county board of equalization:
- (a) the name and address of the property owner;
 - (b) the identification number, location, and description of the property;
 - (c) the value placed on the property by the county assessor;
 - (d) the taxpayer's estimate of the fair market value of the property;
 - (e) evidence or documentation that supports the taxpayer's claim for relief; and
 - (f) the taxpayer's signature.
- (3) If the evidence or documentation required under Subsection (2)~~[(e)]~~ is not attached, the county will notify the taxpayer in writing of the defect in the claim and permit at least ten calendar days to cure the defect before dismissing the matter for lack of sufficient evidence to support the claim for relief.
- (4) If the taxpayer appears before the county board of equalization and fails to produce the evidence or documentation described under Subsection (2)~~[(e)]~~ and the county has notified the

taxpayer under Subsection (3), the county may dismiss the matter for lack of evidence to support a claim for relief.

(5) If the information required under Subsection (2) is supplied, the county board of equalization shall render a decision on the merits of the case.

(6) The county board of equalization may dismiss an appeal for lack of jurisdiction when the claimant limits arguments to issues not under the jurisdiction of the county board of equalization.

(7) The county board of equalization shall prepare and maintain a record of the appeal.

(a) For appeals concerning property value, the record shall include:

(i) the name and address of the property owner;

(ii) the identification number, location, and description of the property;

(iii) the value placed on the property by the county assessor;

(iv) the basis for appeal stated in the taxpayer's appeal;

(v) facts and issues raised in the hearing before the county board that are not clearly evident from the county assessor's records; and

(vi) the decision of the county board of equalization and the reasons for the decision.

(b) The record may be included in the minutes of the hearing before the county board of equalization.

(8)(a) The county board of equalization shall notify the taxpayer in writing of its decision.

(b) The notice required under Subsection (8)(a) shall include:

(i) the name and address of the property owner;

(ii) the identification number of the property;

(iii) the date the notice was sent;

(iv) a notice of appeal rights to the commission; and

(v) a statement of the decision of the county board of equalization; or

(vi) a copy of the decision of the county board of equalization.

(9) A county shall maintain a copy of a notice sent to a taxpayer under Subsection (8).

(10) If a decision affects the exempt status of a property, the county board of equalization shall prepare its decision in writing, stating the reasons and statutory basis for the decision.

(11) Decisions by the county board of equalization are final orders on the merits.

(12) Except as provided in Subsection (14), a county board of equalization shall accept an application to appeal the valuation or equalization of a property owner's real property that is filed after the time period prescribed by Subsection 59-2-1004(3)(a) if any of the following conditions apply:

(a) During the period prescribed by Subsection 59-2-1004(3)(a), the property owner was incapable of filing an appeal as a result of a medical emergency to the property owner or an immediate family member of the property owner, and no co-owner of the property was capable of filing an appeal.

(b) During the period prescribed by Subsection 59-2-1004(3)(a), the property owner or an immediate family member of the property owner died, and no co-owner of the property was capable of filing an appeal.

(c) The county did not comply with the notification requirements of Section 59-2-919.1.

(d) A factual error is discovered in the county records pertaining to the subject property.

(e) The property owner was unable to file an appeal within the time period prescribed by Subsection 59-2-1004(3)(a) because of extraordinary and unanticipated circumstances that occurred

87 during the period prescribed by Subsection 59-2-1004(3)(a), and no co-owner of the property was
88 capable of filing an appeal.

89 (13) Appeals accepted under Subsection (12)(d) shall be limited to correction of the factual
90 error and any resulting changes to the property's valuation.

91 (14) The provisions of Subsection (12) apply only to appeals filed for a tax year for which
92 the treasurer has not made a final annual settlement under Section 59-2-1365.

93 (15) The provisions of this rule apply only to appeals to the county board of equalization.
94 For information regarding appeals of county board of equalization decisions to the Commission,
95 please see Section 59-2-1006 and R861-1A-9.

Tax Commission Rule Review Checklist

(This Sheet and any backup data must accompany each proposed rule or revision)

Title of Rule: **2020 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act**
Statutory Reference: **59-2-515**
Rule Number: **R884-24P-53**

4. Purpose of the rule or reason for the change:

This amendment annually updates the agricultural productive values to be applied by county assessors to land qualifying for valuation and assessment under the Farmland Assessment Act. The values are recommended to the Commission by the State Farmland Evaluation Advisory Committee, which meets under the authority of Section 59-2-514.

6. Summary of the rule change:

Section 59-2-515 authorizes the State Tax Commission to promulgate rules regarding the Property Tax Act, Part 5, Farmland Assessment Act. Section 59-2-514 authorizes the State Tax Commission to receive valuation recommendations from the State Farmland Advisory Committee for implementation as outlined in R884-24P-53. The rule sets the acreage value rates for 418 separate class-county combinations.

This year it is proposed that 18 rates increase slightly, 261 rates decrease and 139 have no change.

7. Aggregate anticipated cost or savings to:

A) State Budget: The amount of savings or cost to state government is undetermined. The State receives tax revenue for assessing and collecting and for the Education Fund based on increased or decreased real and personal property valuation, including property assessed under the Farmland Assessment Act (FAA). Property valuation (taxable value) changes have been recommended by class and by county. This year it is proposed that 18 rates increase slightly, 261 rates decrease and 139 have no change. No total cost or savings can be calculated without an exhaustive study of farmland acreage in each county by class and a listing of property newly qualifying or no longer qualifying for FAA in the coming year. However, it is estimated that the overall change is minimal due to this amendment.

B) Local Government: The amount of saving or cost to local government is undetermined. Local governmental entities receive tax revenue based on increased or decreased property valuation, including property assessed under FAA. Property valuation changes have been recommended by class and by county. This year it is proposed that 18 rates increase slightly, 261 rates decrease and 139 have no change. No total cost or savings can be calculated without an exhaustive study of farmland acreage in each county by class and a listing of property newly qualifying or no longer qualifying for FAA in the coming year. However, it is estimated that the overall change is minimal due to this amendment. County assessors' offices statewide will be required to input the new value indicators into their computer systems to be applied against the acreage for individual properties. This input process is easily accomplished on an annual basis and represents no significant cost in time or money to the assessors' offices.

C) Small Businesses (50 or less employees): Each property owner with property eligible for assessment under FAA may see a change in value, depending on property class and situs county. The effect on the property owner will depend on the mix of property types and situs. No total cost or savings can be calculated without an exhaustive study of farmland acreage in each county by class and a listing of property newly qualifying or no longer qualifying for FAA in the coming year. In addition, the cost will be further altered by changes to local property tax rates. However, it is estimated that the overall change due to this amendment is minimal.

D) Persons other than small businesses or local government: Each property owner with property eligible for assessment under FAA may see a change in value, depending on property class and situs county. The effect on the property owner will depend on the mix of property types and situs. No total cost or savings can be calculated without an exhaustive study of farmland acreage in each county by class and a listing of property newly qualifying or no longer qualifying for FAA in the coming year. In addition, the cost will be further altered by changes to local property tax rates. However, it is estimated that the overall change due to this amendment is minimal.

8. Compliance cost for affected persons ("person" means any individual, partnership, corporation, association, government entity, public or private organization of any character other than an agency): Each property owner with property eligible for assessment under FAA may see a change in value, depending on property class and situs county. The effect on the property owner will depend on the mix of property types and situs. No total cost or savings can be calculated without an exhaustive study of farmland acreage in each county by class and a listing of property newly qualifying or no longer qualifying for FAA in the coming year. In addition, the cost will be further altered by changes to local property tax rates. However, it is estimated that the overall change due to this amendment is minimal.

9. Comments by the department head on the fiscal impact the rule may have on businesses: Businesses with property eligible for assessment under the FAA may see a change in value, depending on property class and situs county. The effect on a business will depend on the mix of property types and situs. No total cost or savings can be calculated without an exhaustive study of farmland acreage in each county by class and a listing of property newly qualifying or no longer qualifying for FAA in the coming year. In addition, the cost will be further altered by changes to local property tax rates. However, it is estimated that the overall change due to this amendment will be minimal.

14. Indexing information:

Substantive: Yes

Nonsubstantive:

Result of 5 year review: No

Originated by:

Date: 9/23/2019

Property Tax

Drafted by:

Date:

Lynn Solarczyk

Reviewed with Division:

Date:

Approved by Executive Director:

Date:

Approved for Submittal to DAR:

Date:



State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

Utah State Tax Commission

JOHN L. VALENTINE
Commission Chair

MICHAEL J. CRAGUN
Commissioner

REBECCA L. ROCKWELL
Commissioner

LAWRENCE C. WALTERS
Commissioner

SCOTT W. SMITH
Executive Director

2020 NOTICE OF SCHEDULED MEETINGS

The Utah State Tax Commission will convene in an open public meeting on the following dates at the listed time:

9:00 a.m., Thursday, January 9, 2020
9:00 a.m., Thursday, January 23, 2020
9:00 a.m., Thursday, February 13, 2020
9:00 a.m., Thursday, February 27, 2020
9:00 a.m., Thursday, March 12, 2020
9:00 a.m., Thursday, March 26, 2020
9:00 a.m., Thursday, April 9, 2020
9:00 a.m., Thursday, April 23, 2020
9:00 a.m., Thursday, May 14, 2020
9:00 a.m., Thursday, May 28, 2020
9:00 a.m., Thursday, June 11, 2020
9:00 a.m., Thursday, June 25, 2020
9:00 a.m., Thursday, July 9, 2020
9:00 a.m., Thursday, July 23, 2020
9:00 a.m., Thursday, August 13, 2020
9:00 a.m., Thursday, August 27, 2020
9:00 a.m., Thursday, September 10, 2020
9:00 a.m., Thursday, September 24, 2020
9:00 a.m., Thursday, October 8, 2020
9:00 a.m., Thursday, October 22, 2020
9:00 a.m., Thursday, November 12, 2020
9:00 a.m., Thursday, November 26, 2020 (Thanksgiving – no meeting)
9:00 a.m., Thursday, December 10, 2020
9:00 a.m., Thursday, December 24, 2020 (Christmas Eve – no meeting)