

Troy Shelley proposes the following substitute bill:

Taxpayer Information Sharing Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Troy Shelley

Senate Sponsor: Keven J. Stratton

LONG TITLE

General Description:

This bill provides for information sharing between the Driver License Division and county assessors.

Highlighted Provisions:

This bill:

- authorizes the Driver License Division to disclose certain driver license information to county assessors upon request;
- limits the use of driver license information disclosed to a county assessor by the Driver License Division to the purpose of verifying a property owner's eligibility to receive the residential property tax exemption; and
- makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

53-3-109, as last amended by Laws of Utah 2024, Chapter 517

59-2-103.5, as last amended by Laws of Utah 2025, Chapter 234

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

Section 1. Section **53-3-109** is amended to read:

53-3-109 . Records -- Access -- Fees -- Rulemaking.

(1)(a) Except as provided in this section, all records of the division shall be classified and disclosed in accordance with Title 63G, Chapter 2, Government Records Access and Management Act.

- 30 (b) The division may disclose personal identifying information in accordance with 18
31 U.S.C. Chapter 123:
- 32 (i) to a licensed private investigator holding a valid agency license, with a legitimate
33 business need;
 - 34 (ii) to an insurer, insurance support organization, or a self-insured entity, or its
35 agents, employees, or contractors that issues any motor vehicle insurance under
36 Title 31A, Chapter 22, Part 3, Motor Vehicle Insurance, for use in connection with
37 claims investigation activities, antifraud activities, rating, or underwriting for any
38 person issued a license certificate under this chapter;
 - 39 (iii) to a depository institution as that term is defined in Section 7-1-103;
 - 40 (iv) to the State Tax Commission for the purposes of tax fraud detection and
41 prevention and any other use required by law;
 - 42 (v) subject to Subsection (8), to the University of Utah for data collection in relation
43 to genetic and epidemiologic research; or
 - 44 (vi)(A) to a government entity, including any court or law enforcement agency, to
45 fulfill the government entity's functions; or
46 (B) to a private person acting on behalf of a government entity to fulfill the
47 government entity's functions, if the division determines disclosure of the
48 information is in the interest of public safety.
- 49 (2)(a) A person who receives personal identifying information shall be advised by the
50 division that the person may not:
- 51 (i) disclose the personal identifying information from that record to any other person;
52 or
 - 53 (ii) use the personal identifying information from that record for advertising or
54 solicitation purposes.
- 55 (b) Any use of personal identifying information by an insurer or insurance support
56 organization, or by a self-insured entity or its agents, employees, or contractors not
57 authorized by Subsection (1)(b)(ii) is:
- 58 (i) an unfair marketing practice under Section 31A-23a-402; or
 - 59 (ii) an unfair claim settlement practice under Subsection 31A-26-303(3).
- 60 (3)(a) Notwithstanding the provisions of Subsection (1)(b), the division or [its] the
61 division's designee may disclose portions of a driving record, in accordance with this
62 Subsection (3), to:
- 63 (i) an insurer as defined under Section 31A-1-301, or a designee of an insurer, for

64 purposes of assessing driving risk on the insurer's current motor vehicle insurance
65 policyholders;

66 (ii) an employer or a designee of an employer, for purposes of monitoring the driving
67 record and status of current employees who drive as a responsibility of the
68 employee's employment if the requester demonstrates that the requester has
69 obtained the written consent of the individual to whom the information pertains; [
70 and]

71 (iii) an employer or the employer's agents to obtain or verify information relating to a
72 holder of a commercial driver license that is required under 49 U.S.C. Chapter 313[
73 ; and

74 (iv) a county assessor for purposes of verifying eligibility for the residential property
75 tax exemption described in Section 59-2-103.

76 (b) A disclosure under Subsection (3)(a)(i) shall:

77 (i) include the licensed driver's name, driver license number, date of birth, and an
78 indication of whether the driver has had a moving traffic violation that is a
79 reportable violation, as defined under Section 53-3-102 during the previous month;

80 (ii) be limited to the records of drivers who, at the time of the disclosure, are covered
81 under a motor vehicle insurance policy of the insurer; and

82 (iii) be made under a contract with the insurer or a designee of an insurer.

83 (c) A disclosure under Subsection (3)(a)(ii) or (iii) shall:

84 (i) include the licensed driver's name, driver license number, date of birth, and an
85 indication of whether the driver has had a moving traffic violation that is a
86 reportable violation, as defined under Section 53-3-102, during the previous
87 month;

88 (ii) be limited to the records of a current employee of an employer;

89 (iii) be made under a contract with the employer or a designee of an employer; and

90 (iv) include an indication of whether the driver has had a change reflected in the
91 driver's:

92 (A) driving status;

93 (B) license class;

94 (C) medical self-certification status; or

95 (D) medical examiner's certificate under 49 C.F.R. Sec. 391.45.

96 (d) The contract under Subsection (3)(b)(iii) or (c)(iii) shall specify:

97 (i) the criteria for searching and compiling the driving records being requested;

- 98 (ii) the frequency of the disclosures;
- 99 (iii) the format of the disclosures, which may be in bulk electronic form; and
- 100 (iv) a reasonable charge for the driving record disclosures under this Subsection (3).
- 101 (e)(i) A disclosure under Subsection (3)(a)(iv) shall:
- 102 (A) include the licensed driver's name, date of birth, and current residential
- 103 address; and
- 104 (B) be made upon request by a county assessor.
- 105 (ii) A county assessor may ~~Œ~~ [only] ~~←Œ~~ use information disclosed by the division
- 105a under
- 106 Subsection (3)(a)(iv) ~~Œ~~ only ~~←Œ~~ for purposes of verifying a property owner's
- 106a eligibility to
- 107 receive the residential property tax exemption authorized under Section 59-2-103.
- 108 (4)(a) Notwithstanding Subsection (1)(a), the division may provide a "yes" or "no"
- 109 response to an electronically submitted request to verify information from a driver
- 110 license or identification card issued by the division if:
- 111 (i) the request is made by a private entity operating under the Transportation Security
- 112 Administration Registered Traveler program;
- 113 (ii) the private entity implements the Transportation Security Administration
- 114 enrollment standards; and
- 115 (iii) the program participant:
- 116 (A) voluntarily provides the participant's division-issued identification to confirm
- 117 the participant's identity; and
- 118 (B) consents to verification of the participant's name, date of birth, and home
- 119 address.
- 120 (b) The data described in Subsection (4)(a)(iii)(B) may only be used to enroll or reenroll
- 121 the participant in the Transportation Security Administration Registered Traveler
- 122 program.
- 123 (c) The division may not furnish a "yes" response under Subsection (4)(a) unless all data
- 124 fields match.
- 125 (5) The division may charge fees:
- 126 (a) in accordance with Section 53-3-105 for searching and compiling its files or
- 127 furnishing a report on the driving record of a person;
- 128 (b) for each document prepared under the seal of the division and deliver upon request, a
- 129 certified copy of any record of the division, and charge a fee set in accordance with

- 130 Section 63J-1-504 for each document authenticated;
- 131 (c) established in accordance with Section 63J-1-504, for disclosing personal identifying
132 information under Subsection (1)(b); and
- 133 (d) established in accordance with Section 63J-1-504, for each response under
134 Subsection (4).
- 135 (6) Each certified copy of a driving record furnished in accordance with this section is
136 admissible in any court proceeding in the same manner as the original.
- 137 (7)(a) A driving record furnished under this section may only report on the driving
138 record of a person for a period of 10 years.
- 139 (b) Subsection (7)(a) does not apply to court or law enforcement reports, reports of
140 commercial driver license violations, or reports for commercial driver license holders.
- 141 (8)(a) The division shall include on each application for or renewal of a license or
142 identification card under this chapter:
- 143 (i) the following notice: "The Driver License Division may disclose the information
144 provided on this form to an entity described in Utah Code Ann. Subsection
145 53-3-109(1)(b)(v).";
- 146 (ii) a reference to the website described in Subsection (8)(b); and
- 147 (iii) a link to the division website for:
- 148 (A) information provided by the division, after consultation with the University of
149 Utah, containing the explanation and description described in Subsection (8)(b);
150 and
- 151 (B) an online form for the individual to opt out of the disclosure of personal
152 identifying information described in Subsection (1)(b)(v).
- 153 (b) In consultation with the division, the University of Utah shall create a website that
154 provides an explanation and description of:
- 155 (i) what information may be disclosed by the division to the University of Utah under
156 Subsection (1)(b)(v);
- 157 (ii) the methods and timing of anonymizing the information;
- 158 (iii) for situations where the information is not anonymized:
- 159 (A) how the information is used;
- 160 (B) how the information is secured;
- 161 (C) how long the information is retained; and
- 162 (D) who has access to the information;
- 163 (iv) research and statistical purposes for which the information is used; and

- 164 (v) other relevant details regarding the information.
- 165 (c) The website created by the University of Utah described in Subsection (8)(b) shall
166 include the following:
- 167 (i) a link to the division website for an online form for the individual to opt out of the
168 disclosure of personal identifying information as described in Subsection (1)(b)(v);
169 and
- 170 (ii) a link to an online form for the individual to affirmatively choose to remove,
171 subject to Subsection (8)(e)(ii), personal identifying information from the database
172 controlled by the University of Utah that was disclosed [~~pursuant to~~] in
173 accordance with Subsection (1)(b)(v).
- 174 (d) In the course of business, the division shall provide information regarding the
175 disclosure of personal identifying information, including providing on the division
176 website:
- 177 (i) a link to the website created under Subsection (8)(b) to provide individuals with
178 information regarding the disclosure of personal identifying information under
179 Subsection (1)(b)(v); and
- 180 (ii) a link to the division website for:
- 181 (A) information provided by the division, after consultation with the University of
182 Utah, containing the explanation and description described in Subsection (8)(b);
183 and
- 184 (B) an online form for the individual to opt out of the disclosure of personal
185 identifying information as described in Subsection (1)(b)(v).
- 186 (e)(i) The division may not disclose the personal identifying information under
187 Subsection (1)(b)(v) if an individual opts out of the disclosure as described in
188 Subsection (8)(a)(iii)(B) or (8)(c)(i).
- 189 (ii)(A) Except as provided in Subsection (8)(e)(ii)(B), if an individual makes a
190 request as described in Subsection (8)(c)(ii), the University of Utah shall,
191 within 90 days of receiving the request, remove and destroy the individual's
192 personal identifying information received under Subsection (1)(b)(v) from a
193 database controlled by the University of Utah.
- 194 (B) The University of Utah is not required to remove an individual's personal
195 identifying information as described in Subsection (8)(e)(ii)(A) from data
196 released to a research study before the date of the request described in
197 Subsection (8)(c)(ii).

- 198 (f) The University of Utah shall conduct a biennial internal information security audit of
 199 the information systems that store the data received [~~pursuant to~~] in accordance with
 200 Subsection (1)(b)(v), and, beginning in the year 2023, provide a biennial report of the
 201 findings of the internal audit to the Transportation Interim Committee.
- 202 (9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
 203 division may make rules to designate:
- 204 (a) what information shall be included in a report on the driving record of a person;
 205 (b) the form of a report or copy of the report which may include electronic format;
 206 (c) the form of a certified copy, as required under Section 53-3-216, which may include
 207 electronic format;
 208 (d) the form of a signature required under this chapter which may include electronic
 209 format;
 210 (e) the form of written request to the division required under this chapter which may
 211 include electronic format;
 212 (f) the procedures, requirements, and formats for disclosing personal identifying
 213 information under Subsection (1)(b); and
 214 (g) the procedures, requirements, and formats necessary for the implementation of
 215 Subsection (3).
- 216 (10)(a) It is a class B misdemeanor for a person to knowingly or intentionally access,
 217 use, disclose, or disseminate a record created or maintained by the division or any
 218 information contained in a record created or maintained by the division for a purpose
 219 prohibited or not permitted by statute, rule, regulation, or policy of a governmental
 220 entity.
- 221 (b) A person who discovers or becomes aware of any unauthorized use of records
 222 created or maintained by the division shall inform the commissioner and the division
 223 director of the unauthorized use.

224 Section 2. Section **59-2-103.5** is amended to read:

225 **59-2-103.5 . Procedures to obtain an exemption for residential property --**

226 **Procedure if property owner or property no longer qualifies to receive a residential**
 227 **exemption.**

- 228 (1) Subject to Subsections (4), (5), (6), and (11), for residential property other than
 229 part-year residential property, a county legislative body may adopt an ordinance that
 230 requires an owner to file an application with the county board of equalization before the
 231 county applies a residential exemption authorized under Section 59-2-103 to the value of

- 232 the residential property if:
- 233 (a) the residential property was ineligible for the residential exemption during the
234 calendar year immediately preceding the calendar year for which the owner is
235 seeking to have the residential exemption applied to the value of the residential
236 property;
- 237 (b) an ownership interest in the residential property changes; or
- 238 (c) the county board of equalization determines that there is reason to believe that the
239 residential property no longer qualifies for the residential exemption.
- 240 (2)(a) The application described in Subsection (1):
- 241 (i) shall be on a form the commission provides by rule and makes available to the
242 counties;
- 243 (ii) shall be signed by the owner of the residential property; and
- 244 (iii) may not request the sales price of the residential property.
- 245 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
246 commission may make rules providing the contents of the form described in
247 Subsection (2)(a).
- 248 (c) For purposes of the application described in Subsection (1), a county may not request
249 information from an owner of a residential property beyond the information in the
250 form provided by the commission under this Subsection (2).
- 251 (3)(a) Regardless of whether a county legislative body adopts an ordinance described in
252 Subsection (1), before a county may apply a residential exemption to the value of
253 part-year residential property, an owner of the property shall:
- 254 (i) subject to Subsection (6), file the application described in Subsection (2)(a) with
255 the county board of equalization; and
- 256 (ii) include as part of the application described in Subsection (2)(a) a statement that
257 certifies:
- 258 (A) the date the part-year residential property became residential property;
- 259 (B) that the part-year residential property will be used as residential property for
260 183 or more consecutive calendar days during the calendar year for which the
261 owner seeks to obtain the residential exemption; and
- 262 (C) that the owner, or a member of the owner's household, may not claim a
263 residential exemption for any property for the calendar year for which the
264 owner seeks to obtain the residential exemption, other than the part-year
265 residential property, or as allowed under Section 59-2-103 with respect to the

266 primary residence or household furnishings, furniture, and equipment of the
267 owner's tenant.

268 (b) If an owner files an application under this Subsection (3) on or after May 1 of the
269 calendar year for which the owner seeks to obtain the residential exemption, the
270 county board of equalization may require the owner to pay an application fee not to
271 exceed \$50.

272 (4) Before a county allows residential property described in Subsection 59-2-102(35)(b)(ii)
273 a residential exemption authorized under Section 59-2-103, an owner of the residential
274 property shall file with the county assessor a written declaration that:

275 (a) states under penalty of perjury that, to the best of each owner's knowledge, upon
276 completion of construction or occupancy of the residential property, the residential
277 property will be used for residential purposes as a primary residence;

278 (b) is signed by each owner of the residential property; and

279 (c) is on a form approved by the commission.

280 (5)(a) Before a county allows residential property described in Subsection 59-2-103(6)(b)
281 a residential exemption authorized under Section 59-2-103, an owner of the
282 residential property shall file with the county assessor a written declaration that:

283 (i) states under penalty of perjury that, to the best of each owner's knowledge, the
284 residential property will be used for residential purposes as a primary residence of
285 a tenant;

286 (ii) is signed by each owner of the residential property; and

287 (iii) is on a form approved by the commission.

288 (b)(i)(A) In addition to the declaration, a county assessor may request from an
289 owner a current lease agreement signed by the tenant.

290 (B) If the lease agreement is insufficient for a county assessor to make a
291 determination about eligibility for a residential exemption, a county assessor
292 may request a copy of the real estate insurance policy for the property.

293 (C) If the real estate insurance policy is insufficient for a county assessor to make
294 a determination about eligibility for a residential exemption, a county assessor
295 may request a copy of a filing from the most recent federal tax return showing
296 that the owner had profit or loss from the residential property as a rental.

297 (ii) A county assessor may not request information from an owner's tenant.

298 (6)(a) Except as provided in Subsection (6)(b), the county board of equalization may not
299 accept from a property owner an application to receive a residential exemption

- 300 authorized under Section 59-2-103 for the property owner's primary residence that is
301 filed after the later of:
- 302 (i) September 15 of the calendar year for which the property owner seeks to receive
303 the residential exemption; or
 - 304 (ii) the last day of a 45-day period beginning on the day on which the county auditor
305 provides the notice under Section 59-2-919.1.
- 306 (b)(i) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
307 the commission may make rules providing for circumstances under which the
308 county board of equalization is required to accept a property owner's application
309 for a residential exemption authorized under Section 59-2-103 that is filed after
310 the time period described in Subsection (6)(a).
- 311 (ii) The commission shall report to the Revenue and Taxation Interim Committee on
312 any rules [~~promulgated~~] implemented under this Subsection (6)(b).
- 313 (7) Except as provided in Subsection (8), if a property owner no longer qualifies to receive
314 a residential exemption authorized under Section 59-2-103 for the property owner's
315 primary residence, the property owner shall:
- 316 (a) file a written statement with the county board of equalization of the county in which
317 the property is located:
 - 318 (i) on a form provided by the county board of equalization; and
 - 319 (ii) notifying the county board of equalization that the property owner no longer
320 qualifies to receive a residential exemption authorized under Section 59-2-103 for
321 the property owner's primary residence; and
 - 322 (b) declare on the property owner's individual income tax return under Chapter 10,
323 Individual Income Tax Act, for the taxable year for which the property owner no
324 longer qualifies to receive a residential exemption authorized under Section 59-2-103
325 for the property owner's primary residence, that the property owner no longer
326 qualifies to receive a residential exemption authorized under Section 59-2-103 for the
327 property owner's primary residence.
- 328 (8) A property owner is not required to file a written statement or make the declaration
329 described in Subsection (7) if the property owner:
- 330 (a) changes primary residences;
 - 331 (b) qualified to receive a residential exemption authorized under Section 59-2-103 for
332 the residence that was the property owner's former primary residence; and
 - 333 (c) qualifies to receive a residential exemption authorized under Section 59-2-103 for the

- 334 residence that is the property owner's current primary residence.
- 335 (9) Subsections (2) through (8) do not apply to qualifying exempt primary residential rental
336 personal property.
- 337 (10)(a) Subject to Subsection (11), for the first calendar year in which a property owner
338 qualifies to receive a residential exemption under Section 59-2-103, a county assessor
339 may require the property owner to file a signed statement described in Section
340 59-2-306.
- 341 (b) Subject to Subsection (11) and notwithstanding Section 59-2-306, for a calendar year
342 after the calendar year described in Subsection (10)(a) in which a property owner
343 qualifies for an exemption authorized under Section 59-2-1115 for qualifying exempt
344 primary residential rental personal property, a signed statement described in Section
345 59-2-306 with respect to the qualifying exempt primary residential rental personal
346 property may only require the property owner to certify, under penalty of perjury,
347 that the property owner qualifies for the exemption authorized under Section
348 59-2-1115.
- 349 (11)(a) After an ownership interest in residential property changes, the county assessor
350 shall:
- 351 (i) notify the owner of the residential property that the owner is required to submit a
352 written declaration described in Subsection (11)(d) within 90 days after the day on
353 which the county assessor mails the notice under this Subsection (11)(a); and
354 (ii) provide the owner of the residential property with the form described in
355 Subsection (11)(e) to make the written declaration described in Subsection (11)(d).
- 356 (b) A county assessor is not required to provide a notice to an owner of residential
357 property under Subsection (11)(a) if the situs address of the residential property is the
358 same as any one of the following:
- 359 (i) the mailing address of the residential property owner or the tenant of the
360 residential property;
- 361 (ii) the address listed on the:
- 362 (A) residential property owner's driver license; or
363 (B) tenant of the residential property's driver license; or
- 364 (iii) the address listed on the:
- 365 (A) residential property owner's voter registration; or
366 (B) tenant of the residential property's voter registration.
- 367 (c) A county assessor is not required to provide a notice to an owner of residential

- 368 property under Subsection (11)(a) if:
- 369 (i) the owner is using a post office box or rural route box located in the county where
- 370 the residential property is located; and
- 371 (ii) the residential property is located in a county of the fourth, fifth, or sixth class.
- 372 (d) An owner of residential property that receives a notice described in Subsection
- 373 (11)(a) shall submit a written declaration to the county assessor under penalty of
- 374 perjury certifying the information contained in the form described in Subsection
- 375 (11)(e).
- 376 (e) The written declaration required by Subsection (11)(d) shall be:
- 377 (i) signed by the owner of the residential property; and
- 378 (ii) in substantially the following form:

379 "Residential Property Declaration

380 This form must be submitted to the County Assessor's office where your new residential
381 property is located within 90 days of receipt. Failure to do so will result in the county assessor
382 taking action that could result in the withdrawal of the primary residential exemption from
383 your residential property.

384 Residential Property Owner Information

385 Name(s): _____

386 Home Phone: _____

387 Work Phone: _____

388 Mailing Address: _____

389 Residential Property Information

390 Physical Address: _____

391 Certification

392 1. Is this property used as a primary residential property or part-year residential
393 property for you or another person?

394 "Part-year residential property" means owned property that is not residential property on
395 January 1 of a calendar year but becomes residential property after January 1 of the calendar
396 year.

397 Yes No

398 2. Will this primary residential property or part-year residential property be occupied
399 for 183 or more consecutive calendar days by the owner or another person?

400 A part-year residential property occupied for 183 or more consecutive calendar days in a
401 calendar year by the owner(s) or a tenant is eligible for the exemption.

402 Yes No

403 If a property owner or a property owner's spouse claims a residential exemption under
 404 Utah Code Ann. §59-2-103 for property in this state that is the primary residence of the property
 405 owner or the property owner's spouse, that claim of a residential exemption shall be considered
 406 in determining whether the property owner and the property owner's spouse have domicile in
 407 Utah for income tax purposes.

408 Signature

409 Under penalties of perjury, I declare to the best of my knowledge and belief, this
 410 declaration and accompanying pages are true, correct, and complete.

411 _____(Owner signature) _____Date (mm/dd/yyyy)

412 _____(Owner printed name)"

413 (f) For purposes of a written declaration described in this Subsection (11), a county may
 414 not request information from a property owner beyond the information described in
 415 the form provided in Subsection (11)(e).

416 (g)(i) If, after receiving a written declaration filed under Subsection (11)(d), the
 417 county determines that the property has been incorrectly qualified or disqualified
 418 to receive a residential exemption, the county shall:

419 (A) redetermine the property's qualification to receive a residential exemption; and

420 (B) notify the claimant of the redetermination and the county's reason for the
 421 redetermination.

422 (ii) The redetermination provided in Subsection (11)(g)(i)(A) is final unless:

423 (A) except as provided in Subsection (11)(g)(iii), the property owner appeals the
 424 redetermination to the board of equalization in accordance with Subsection
 425 59-2-1004(2); or

426 (B) the county determines that the property is eligible to receive a primary
 427 residential exemption as part-year residential property.

428 (iii) The board of equalization may not accept an appeal that is filed after the later of:

429 (A) September 15 of the current calendar year; or

430 (B) the last day of the 45-day period beginning on the day on which the county
 431 auditor provides the notice under Section 59-2-919.1.

432 (h)(i) If a residential property owner fails to file a written declaration required by
 433 Subsection (11)(d), the county assessor shall mail to the owner of the residential
 434 property a notice that:

435 (A) the property owner failed to file a written declaration as required by

436 Subsection (11)(d); and

437 (B) the property owner will no longer qualify to receive the residential exemption

438 authorized under Section 59-2-103 for the property that is the subject of the

439 written declaration if the property owner does not file the written declaration

440 required by Subsection (11)(d) within 30 days after the day on which the

441 county assessor mails the notice under this Subsection (11)(h)(i).

442 (ii) If a property owner fails to file a written declaration required by Subsection

443 (11)(d) after receiving the notice described in Subsection (11)(h)(i), the property

444 owner no longer qualifies to receive the residential exemption authorized under

445 Section 59-2-103 in the calendar year for the property that is the subject of the

446 written declaration unless:

447 (A) except as provided in Subsection (11)(h)(iii), the property owner appeals the

448 redetermination to the board of equalization in accordance with Subsection

449 59-2-1004(2); or

450 (B) the county determines that the property is eligible to receive a primary

451 residential exemption as part-year residential property.

452 (iii) The board of equalization may not accept an appeal that is filed after the later of:

453 (A) September 15 of the current calendar year; or

454 (B) the last day of the 45-day period beginning on the day on which the county

455 auditor provides the notice under Section 59-2-919.1.

456 (iv) A property owner that is disqualified to receive the residential exemption under

457 Subsection (11)(h)(ii) may file an application described in Subsection (1) to

458 determine whether the owner is eligible to receive the residential exemption.

459 (i) The requirements of this Subsection (11) do not apply to a county assessor in a

460 county that adopts and enforces an ordinance described in Subsection (1).

461 (12) A county assessor may ~~§~~ [only] ~~←§~~ use driver license information disclosed by the

461a Driver

462 License Division in accordance with Subsections 53-3-109(3)(a)(iv) and (e) ~~§~~ only ~~←§~~

462a for purposes

463 of verifying a property owner's eligibility to receive a residential exemption.

464 **Section 3. Effective Date.**

465 This bill takes effect on July 1, 2026.