

Daniel McCay proposes the following substitute bill:

Property Tax Relief Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Daniel McCay

House Sponsor: R. Neil Walter

LONG TITLE

General Description:

This bill modifies property tax relief provisions.

Highlighted Provisions:

This bill:

- defines terms;
- authorizes counties to provide certain property tax relief to qualifying individuals through a country relief program;
- establishes notice and public hearing requirements before a county may approve a county relief program by ordinance;
- requires a county to impose a separate county relief levy for the relief the county provides through a county relief program;
- changes the qualifications, scope, duration, and interest rate applicable to the nondiscretionary deferral program;
- authorizes the Multicounty Appraisal Trust to make loans to counties to pay the costs of granting nondiscretionary deferrals;
- repeals certain property tax relief programs;
- includes a coordination clause to incorporate changes to Section 59-2-1602 in S.B. 206, Tax Amendments; and
- makes technical and conforming changes.

Money Appropriated in this Bill:

This bill appropriates \$1,148,000 in operating and capital budgets for fiscal year 2027, all of which is from the General Fund.

Other Special Clauses:

This bill provides a special effective date.

This bill provides a coordination clause.

29 **Utah Code Sections Affected:**30 **AMENDS:**31 **59-2-919.1 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapter 51832 **59-2-924 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, First Special
33 Session, Chapter 1534 **59-2-1317 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, First Special
35 Session, Chapter 1736 **59-2-1365 (Effective 01/01/27)**, as last amended by Laws of Utah 2018, Chapter 19737 **59-2-1601 (Effective 01/01/27)**, as last amended by Laws of Utah 2024, Chapter 26338 **59-2-1602 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, Chapters 337,
39 48440 **59-2a-101 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,
41 Chapter 17242 **59-2a-102 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,
43 Chapter 17244 **59-2a-108 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,
45 Chapter 17246 **59-2a-109 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,
47 Chapter 17248 **59-2a-902 (Effective 01/01/27)**, as enacted by Laws of Utah 2025, Chapter 17249 **63J-1-602.2 (Effective 01/01/27) (Partially Repealed 07/01/29)**, as last amended by Laws
50 of Utah 2025, First Special Session, Chapter 1751 **ENACTS:**52 **59-2a-112 (Effective 01/01/27)**, Utah Code Annotated 195353 **59-2a-113 (Effective 01/01/27)**, Utah Code Annotated 195354 **59-2a-114 (Effective 01/01/27)**, Utah Code Annotated 195355 **REPEALS AND REENACTS:**56 **59-2a-901 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,
57 Chapter 17258 **REPEALS:**59 **59-2a-201 (Effective 01/01/27)**, as enacted by Laws of Utah 2025, Chapter 17260 **59-2a-202 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,
61 Chapter 17262 **59-2a-203 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,

63 Chapter 172
 64 **59-2a-204 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,
 65 Chapter 172
 66 **59-2a-205 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,
 67 Chapter 172
 68 **59-2a-206 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,
 69 Chapter 172
 70 **59-2a-301 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,
 71 Chapter 172
 72 **59-2a-302 (Effective 01/01/27)**, as enacted by Laws of Utah 2025, Chapter 172
 73 **59-2a-303 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,
 74 Chapter 172
 75 **59-2a-304 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,
 76 Chapter 172
 77 **59-2a-305 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,
 78 Chapter 172
 79 **59-2a-401 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,
 80 Chapter 172
 81 **59-2a-402 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,
 82 Chapter 172
 83 **59-2a-701 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,
 84 Chapter 172
 85 **59-2a-702 (Effective 01/01/27)**, as enacted by Laws of Utah 2025, Chapter 172
 86 **59-2a-801 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,
 87 Chapter 172
 88 **59-2a-802 (Effective 01/01/27)**, as enacted by Laws of Utah 2025, Chapter 172
 89 **59-2a-903 (Effective 01/01/27)**, as enacted by Laws of Utah 2025, Chapter 172

90 **Utah Code Sections affected by Coordination Clause:**

91 **59-2-1602**, as last amended by Laws of Utah 2024, Chapter 263

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

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

95 **59-2-919.1 (Effective 01/01/27). Notice of property valuation and tax changes.**

96 (1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or

97 before July 22 of each year, shall notify each owner of real estate who is listed on the
98 assessment roll.

99 (2) The notice described in Subsection (1) shall:

100 (a) except as provided in Subsection (5), be sent to all owners of real property by mail

101 10 or more days before the day on which:

102 (i) the county board of equalization meets; and

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

105 (b) be on a form that is:

106 (i) approved by the commission; and

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

108 (c) contain for each property:

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

110 (ii) the taxable value of the property;

111 (iii) for property assessed by the county assessor:

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

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

118 (iv) for property assessed by the commission:

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

122 (B) the deadline for the taxpayer to apply to the commission for a hearing on an
123 objection to the valuation or equalization of the property under Section
124 59-2-1007; and

125 (C) a statement that the taxpayer may not appeal the valuation or equalization of
126 the property to the county board of equalization;

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

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

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

- 131 (vi) the following, stated separately:
- 132 (A) the charter school levy described in Section 53F-2-703;
- 133 (B) the multicounty assessing and collecting levy described in Subsection
- 134 59-2-1602(2);
- 135 (C) the county assessing and collecting levy described in Subsection 59-2-1602(4);
- 136 (D) levies for debt service voted on by the public;
- 137 (E) levies imposed for special purposes under Section 10-6-133.4;
- 138 (F) the minimum basic tax rate as defined in Section 53F-2-301; and
- 139 (G) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);
- 140 (vii) the tax impact on the property;
- 141 (viii) the date, time, and place of the required public hearing for each entity;
- 142 (ix) property tax information pertaining to:
- 143 (A) taxpayer relief; and
- 144 (B) the residential exemption described in Section 59-2-103;
- 145 (x) information specifically authorized to be included on the notice under this chapter;
- 146 (xi) the last property review date of the property as described in Subsection
- 147 59-2-303.1(1)(c);
- 148 (xii) instructions on how the taxpayer may obtain additional information regarding
- 149 the valuation of the property, including the characteristics and features of the
- 150 property, from:
- 151 (A) a website maintained by the county; or
- 152 (B) the statewide web portal developed and maintained by the Multicounty
- 153 Appraisal Trust under Subsection 59-2-1606(5)(a) for uniform access to
- 154 property characteristics and features; [~~and~~]
- 155 (xiii) if applicable, the following information in relation to a county relief levy
- 156 imposed under Section 59-2a-114:
- 157 (A) the rate of the county relief levy; and
- 158 (B) the amount of tax levied; and
- 159 [~~(xiii)~~] (xiv) other information approved by the commission.
- 160 (3) If a taxing entity that is subject to the notice and hearing requirements of Subsection
- 161 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall state, in
- 162 addition to the information required by Subsection (2):
- 163 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
- 164 (b) the difference between the dollar amount of the taxpayer's tax liability if the

- 165 proposed increase is approved and the dollar amount of the taxpayer's tax liability
166 under the current rate, placed in close proximity to the information described in
167 Subsection (2)(c)(viii);
- 168 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under the
169 proposed tax rate represents as compared to the dollar amount of the taxpayer's tax
170 liability under the current tax rate; and
- 171 (d) for each taxing entity proposing a tax increase, the dollar amount of additional ad
172 valorem tax revenue, as defined in Section 59-2-919, that would be generated each
173 year if the proposed tax increase is approved.
- 174 (4) In addition to any other tax relief information required under Subsection (2)(c)(ix)(A), a
175 notice sent to a residential property shall:
- 176 (a) state, "If you are 65 years old or older, disabled, or experiencing extreme hardship,
177 and this property is your primary residence, you may be eligible to defer payment of
178 this property tax."; and
- 179 (b) include a telephone number, or a website address on which a telephone number is
180 prominently listed, that the property owner may call to obtain additional information
181 about applying for a deferral.
- 182 (5)(a) Subject to the other provisions of this Subsection (5), a county auditor may
183 provide, at the county auditor's discretion, the notice required by this section to a
184 taxpayer by electronic means if a taxpayer makes an election, according to
185 procedures determined by the county auditor, to receive the notice by electronic
186 means.
- 187 (b)(i) If a county auditor sends a notice required by this section by electronic means,
188 the county auditor shall attempt to verify whether a taxpayer receives the notice.
- 189 (ii) If the county auditor cannot verify receipt of the notice sent by electronic means
190 14 days or more before the county board of equalization meets and the taxing
191 entity holds a public hearing on a proposed increase in the certified tax rate, the
192 county auditor shall send the notice required by this section by mail as provided in
193 Subsection (2).
- 194 (c) A taxpayer may revoke an election to receive the notice required by this section by
195 electronic means if the taxpayer provides written notice to the county auditor on or
196 before April 30.
- 197 (d) An election or a revocation of an election under this Subsection (5):
- 198 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or

- 199 before the due date for paying the tax; or
- 200 (ii) does not alter the requirement that a taxpayer appealing the valuation or the
- 201 equalization of the taxpayer's real property submit the application for appeal
- 202 within the time period provided in Subsection 59-2-1004(3).
- 203 (e) A county auditor shall provide the notice required by this section as provided in
- 204 Subsection (2), until a taxpayer makes a new election in accordance with this
- 205 Subsection (5), if:
- 206 (i) the taxpayer revokes an election in accordance with Subsection (5)(c) to receive
- 207 the notice required by this section by electronic means; or
- 208 (ii) the county auditor finds that the taxpayer's electronic contact information is
- 209 invalid.
- 210 (f) A person is considered to be a taxpayer for purposes of this Subsection (5) regardless
- 211 of whether the property that is the subject of the notice required by this section is
- 212 exempt from taxation.

213 Section 2. Section **59-2-924** is amended to read:

214 **59-2-924 (Effective 01/01/27). Definitions -- Report of valuation of property to**

215 **county auditor and commission -- Transmittal by auditor to governing bodies --**

216 **Calculation of certified tax rate -- Rulemaking authority -- Adoption of tentative budget**

217 **-- Notice provided by the commission.**

218 (1) As used in this section:

- 219 (a)(i) "Ad valorem property tax revenue" means revenue collected in accordance with
- 220 this chapter minus revenue the taxing entity receives from the imposition of a
- 221 county relief levy under Section 59-2a-114.
- 222 (ii) "Ad valorem property tax revenue" does not include:
- 223 (A) interest;
- 224 (B) penalties;
- 225 (C) collections from redemptions; or
- 226 (D) revenue received by a taxing entity from personal property that is
- 227 semiconductor manufacturing equipment assessed by a county assessor in
- 228 accordance with Part 3, County Assessment.
- 229 (b) "Adjusted tax increment" means the same as that term is defined in Section
- 230 17C-1-102.
- 231 (c)(i) "Aggregate taxable value of all property taxed" means:
- 232 (A) the aggregate taxable value of all real property a county assessor assesses in

- 233 accordance with Part 3, County Assessment, for the current year;
- 234 (B) the aggregate taxable value of all real and personal property the commission
235 assesses in accordance with Part 2, Assessment of Property, for the current
236 year; and
- 237 (C) the aggregate year end taxable value of all personal property a county assessor
238 assesses in accordance with Part 3, County Assessment, contained on the prior
239 year's tax rolls of the taxing entity.
- 240 (ii) "Aggregate taxable value of all property taxed" does not include the aggregate
241 year end taxable value of personal property that is:
- 242 (A) semiconductor manufacturing equipment assessed by a county assessor in
243 accordance with Part 3, County Assessment; and
- 244 (B) contained on the prior year's tax rolls of the taxing entity.
- 245 (d) "Base taxable value" means:
- 246 (i) for an authority created under Section 11-58-201, the same as that term is defined
247 in Section 11-58-102;
- 248 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,
249 the same as that term is defined in Section [~~11-59-207~~] 11-59-208;
- 250 (iii) for the Utah Fairpark Area Investment and Restoration District created in Section
251 11-70-201, the same as that term is defined in Section 11-70-101;
- 252 (iv) for an agency created under Section 17C-1-201.5, the same as that term is
253 defined in Section 17C-1-102;
- 254 (v) for an authority created under Section 63H-1-201, the same as that term is defined
255 in Section 63H-1-102;
- 256 (vi) for a host local government, the same as that term is defined in Section
257 63N-2-502;
- 258 (vii) for a housing and transit reinvestment zone or convention center reinvestment
259 zone created under Title 63N, Chapter 3, Part 6, Housing and Transit
260 Reinvestment Zone Act, the same as that term is defined in Section 63N-3-602;
- 261 (viii) for a home ownership promotion zone created under Title 10, Chapter 21, Part
262 5, Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80,
263 Part 5, Home Ownership Promotion Zone, a property's taxable value as shown
264 upon the assessment roll last equalized during the base year, as that term is
265 defined in Section 10-21-101 or Section 17-80-101;
- 266 (ix) for a first home investment zone created under Title 63N, Chapter 3, Part 16,

- 267 First Home Investment Zone Act, a property's taxable value as shown upon the
268 assessment roll last equalized during the base year, as that term is defined in
269 Section 63N-3-1601;
- 270 (x) for a major sporting event venue zone created under Title 63N, Chapter 3, Part
271 17, Major Sporting Event Venue Zone Act, a property's taxable value as shown
272 upon the assessment roll last equalized during the property tax base year, as that
273 term is defined in Section 63N-3-1701; or
- 274 (xi) for an electrical energy development zone [~~created~~] designated under Section
275 79-6-1104, the value of the property within an electrical energy development
276 zone, as shown on the assessment roll last equalized before the [~~creation~~]
277 designation of the electrical energy development zone, as that term is defined in
278 Section 79-6-1104.
- 279 (e) "Centrally assessed benchmark value" means an amount equal to the average year
280 end taxable value of real and personal property the commission assesses in
281 accordance with Part 2, Assessment of Property, for the previous three calendar
282 years, adjusted for taxable value attributable to:
- 283 (i) an annexation to a taxing entity;
- 284 (ii) an incorrect allocation of taxable value of real or personal property the
285 commission assesses in accordance with Part 2, Assessment of Property; or
- 286 (iii) a change in value as a result of a change in the method of apportioning the value
287 prescribed by the Legislature, a court, or the commission in an administrative rule
288 or administrative order.
- 289 (f) "Centrally assessed industry" means the following industry classes the commission
290 assesses in accordance with Part 2, Assessment of Property:
- 291 (i) air carrier;
- 292 (ii) coal;
- 293 (iii) coal load out property;
- 294 (iv) electric generation;
- 295 (v) electric rural;
- 296 (vi) electric utility;
- 297 (vii) gas utility;
- 298 (viii) ground access property;
- 299 (ix) land only property;
- 300 (x) liquid pipeline;

- 301 (xi) metalliferous mining;
- 302 (xii) nonmetalliferous mining;
- 303 (xiii) oil and gas gathering;
- 304 (xiv) oil and gas production;
- 305 (xv) oil and gas water disposal;
- 306 (xvi) railroad;
- 307 (xvii) sand and gravel; and
- 308 (xviii) uranium.
- 309 (g)(i) "Centrally assessed new growth" means the greater of:
- 310 (A) for each centrally assessed industry, zero; or
- 311 (B) the amount calculated by subtracting the centrally assessed benchmark value
- 312 for each centrally assessed industry, adjusted for prior year end incremental
- 313 value, from the taxable value of real and personal property the commission
- 314 assesses in accordance with Part 2, Assessment of Property, for each centrally
- 315 assessed industry for the current year, adjusted for current year incremental
- 316 value.
- 317 (ii) "Centrally assessed new growth" does not include a change in value for a
- 318 centrally assessed industry as a result of a change in the method of apportioning
- 319 the value prescribed by the Legislature, a court, or the commission in an
- 320 administrative rule or administrative order.
- 321 (h) "Certified tax rate" means a tax rate that will provide the same ad valorem property
- 322 tax revenue for a taxing entity as was budgeted by that taxing entity for the prior year.
- 323 (i) "Community reinvestment agency" means the same as that term is defined in Section
- 324 17C-1-102.
- 325 (j) "Eligible new growth" means the greater of:
- 326 (i) zero; or
- 327 (ii) the sum of:
- 328 (A) locally assessed new growth;
- 329 (B) centrally assessed new growth; and
- 330 (C) project area new growth or hotel property new growth.
- 331 (k) "Host local government" means the same as that term is defined in Section
- 332 63N-2-502.
- 333 (l) "Hotel property" means the same as that term is defined in Section 63N-2-502.
- 334 (m) "Hotel property new growth" means an amount equal to the incremental value that is

- 335 no longer provided to a host local government as incremental property tax revenue.
- 336 (n) "Incremental property tax revenue" means the same as that term is defined in Section
337 63N-2-502.
- 338 (o) "Incremental value" means:
- 339 (i) for an authority created under Section 11-58-201, the amount calculated by
340 multiplying:
- 341 (A) the difference between the taxable value and the base taxable value of the
342 property that is located within a project area and on which property tax
343 differential is collected; and
- 344 (B) the number that represents the percentage of the property tax differential that
345 is paid to the authority;
- 346 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,
347 an amount calculated by multiplying:
- 348 (A) the difference between the current assessed value of the property and the base
349 taxable value; and
- 350 (B) the number that represents the percentage of the property tax augmentation, as
351 defined in Section [~~11-59-207~~] 11-59-208, that is paid to the Point of the
352 Mountain State Land Authority;
- 353 (iii) for the Utah Fairpark Area Investment and Restoration District created in Section
354 11-70-201, the amount calculated by multiplying:
- 355 (A) the difference between the taxable value for the current year and the base
356 taxable value of the property that is located within a project area; and
- 357 (B) the number that represents the percentage of enhanced property tax revenue,
358 as defined in Section 11-70-101;
- 359 (iv) for an agency created under Section 17C-1-201.5, the amount calculated by
360 multiplying:
- 361 (A) the difference between the taxable value and the base taxable value of the
362 property located within a project area and on which tax increment is collected;
363 and
- 364 (B) the number that represents the adjusted tax increment from that project area
365 that is paid to the agency;
- 366 (v) for an authority created under Section 63H-1-201, the amount calculated by
367 multiplying:
- 368 (A) the difference between the taxable value and the base taxable value of the

- 369 property located within a project area and on which property tax allocation is
370 collected; and
- 371 (B) the number that represents the percentage of the property tax allocation from
372 that project area that is paid to the authority;
- 373 (vi) for a housing and transit reinvestment zone or convention center reinvestment
374 zone created in accordance with Title 63N, Chapter 3, Part 6, Housing and Transit
375 Reinvestment Zone Act, an amount calculated by multiplying:
- 376 (A) the difference between the taxable value and the base taxable value of the
377 property that is located within a housing and transit reinvestment zone or
378 convention center reinvestment zone and on which tax increment is collected;
379 and
- 380 (B) the number that represents the percentage of the tax increment that is paid to
381 the housing and transit reinvestment zone or convention center reinvestment
382 zone;
- 383 (vii) for a host local government, an amount calculated by multiplying:
- 384 (A) the difference between the taxable value and the base taxable value of the
385 hotel property on which incremental property tax revenue is collected; and
- 386 (B) the number that represents the percentage of the incremental property tax
387 revenue from that hotel property that is paid to the host local government;
- 388 (viii) for a home ownership promotion zone created under Title 10, Chapter 21, Part
389 5, Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80,
390 Part 5, Home Ownership Promotion Zone, an amount calculated by multiplying:
- 391 (A) the difference between the taxable value and the base taxable value of the
392 property that is located within a home ownership promotion zone and on which
393 tax increment is collected; and
- 394 (B) the number that represents the percentage of the tax increment that is paid to
395 the home ownership promotion zone;
- 396 (ix) for a first home investment zone created in accordance with Title 63N, Chapter
397 3, Part 16, First Home Investment Zone Act, an amount calculated by multiplying:
- 398 (A) the difference between the taxable value and the base taxable value of the
399 property that is located within a first home investment zone and on which tax
400 increment is collected; and
- 401 (B) the number that represents the percentage of the tax increment that is paid to
402 the first home investment zone;

- 403 (x) for a major sporting event venue zone created ~~[pursuant to]~~ in accordance with
404 Title 63N, Chapter 3, Part 17, Major Sporting Event Venue Zone Act, an amount
405 calculated by multiplying:
- 406 (A) the difference between the taxable value and the base taxable value of the
407 property located within a qualified development zone for a major sporting
408 event venue zone and upon which property tax increment is collected; and
- 409 (B) the number that represents the percentage of tax increment that is paid to the
410 major sporting event venue zone, as approved by a major sporting event venue
411 zone committee described in Section 63N-1a-1706; or
- 412 (xi) for an electrical energy development zone ~~[created]~~ designated under Section
413 79-6-1104, the amount calculated by multiplying:
- 414 (A) the difference between the taxable value and the base taxable value of the
415 property that is located within the electrical energy developmental zone; and
- 416 (B) the number that represents the percentage of the tax increment that is paid to a
417 community reinvestment agency and the Electrical Energy Development
418 Investment Fund created in Section 79-6-1105.
- 419 (p)(i) "Locally assessed new growth" means the greater of:
- 420 (A) zero; or
- 421 (B) the amount calculated by subtracting the year end taxable value of real
422 property the county assessor assesses in accordance with Part 3, County
423 Assessment, for the previous year, adjusted for prior year end incremental
424 value from the taxable value of real property the county assessor assesses in
425 accordance with Part 3, County Assessment, for the current year, adjusted for
426 current year incremental value.
- 427 (ii) "Locally assessed new growth" does not include a change in:
- 428 (A) value as a result of factoring in accordance with Section 59-2-704, reappraisal,
429 or another adjustment;
- 430 (B) assessed value based on whether a property is allowed a residential exemption
431 for a primary residence under Section 59-2-103;
- 432 (C) assessed value based on whether a property is assessed under Part 5, Farmland
433 Assessment Act; or
- 434 (D) assessed value based on whether a property is assessed under Part 17, Urban
435 Farming Assessment Act.
- 436 (q) "Project area" means:

- 437 (i) for an authority created under Section 11-58-201, the same as that term is defined
438 in Section 11-58-102;
- 439 (ii) for the Utah Fairpark Area Investment and Restoration District created in Section
440 11-70-201, the same as that term is defined in Section 11-70-101;
- 441 (iii) for an agency created under Section 17C-1-201.5, the same as that term is
442 defined in Section 17C-1-102;
- 443 (iv) for an authority created under Section 63H-1-201, the same as that term is
444 defined in Section 63H-1-102;
- 445 (v) for a housing and transit reinvestment zone or convention center reinvestment
446 zone created under Title 63N, Chapter 3, Part 6, Housing and Transit
447 Reinvestment Zone Act, the same as that term is defined in Section 63N-3-602;
- 448 (vi) for a home ownership promotion zone created under Title 10, Chapter 21, Part 5,
449 Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80, Part
450 5, Home Ownership Promotion Zone, the same as that term is defined in Section
451 10-21-101 or Section 17-80-101;
- 452 (vii) for a first home investment zone created under Title 63N, Chapter 3, Part 16,
453 First Home Investment Zone Act, the same as that term is defined in Section
454 63N-3-1601; or
- 455 (viii) for a major sporting event venue zone established under Title 63N, Chapter 3,
456 Part 17, Major Sporting Event Venue Zone Act, the qualified development zone,
457 as defined in Section 63N-3-1701.
- 458 (r) "Project area new growth" means:
- 459 (i) for an authority created under Section 11-58-201, an amount equal to the
460 incremental value that is no longer provided to an authority as property tax
461 differential;
- 462 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,
463 an amount equal to the incremental value that is no longer provided to the Point of
464 the Mountain State Land Authority as property tax augmentation, as defined in
465 Section [~~11-59-207~~] 11-59-208;
- 466 (iii) for the Utah Fairpark Area Investment and Restoration District created in Section
467 11-70-201, an amount equal to the incremental value that is no longer provided to
468 the Utah Fairpark Area Investment and Restoration District;
- 469 (iv) for an agency created under Section 17C-1-201.5, an amount equal to the
470 incremental value that is no longer provided to an agency as tax increment;

- 471 (v) for an authority created under Section 63H-1-201, an amount equal to the
472 incremental value that is no longer provided to an authority as property tax
473 allocation;
- 474 (vi) for a housing and transit reinvestment zone or convention center reinvestment
475 zone created under Title 63N, Chapter 3, Part 6, Housing and Transit
476 Reinvestment Zone Act, an amount equal to the incremental value that is no
477 longer provided to a housing and transit reinvestment zone or convention center
478 reinvestment zone as tax increment;
- 479 (vii) for a home ownership promotion zone created under Title 10, Chapter 21, Part 5,
480 Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80, Part
481 5, Home Ownership Promotion Zone, an amount equal to the incremental value
482 that is no longer provided to a home ownership promotion zone as tax increment;
- 483 (viii) for a first home investment zone created under Title 63N, Chapter 3, Part 16,
484 First Home Investment Zone Act, an amount equal to the incremental value that is
485 no longer provided to a first home investment zone as tax increment; or
- 486 (ix) for a major sporting event venue zone created under Title 63N, Chapter 3, Part
487 17, Major Sporting Event Venue Zone Act, an amount equal to the incremental
488 value that is no longer provided to the creating entity of a major sporting event
489 venue zone as property tax increment.
- 490 (s) "Project area incremental revenue" means the same as that term is defined in Section
491 17C-1-1001.
- 492 (t) "Property tax allocation" means the same as that term is defined in Section 63H-1-102.
- 493 (u) "Property tax differential" means the same as that term is defined in Sections
494 11-58-102 and 79-6-1104.
- 495 (v) "Tax increment" means:
- 496 (i) for a project created under Section 17C-1-201.5, the same as that term is defined
497 in Section 17C-1-102;
- 498 (ii) for a housing and transit reinvestment zone or convention center reinvestment
499 zone created under Title 63N, Chapter 3, Part 6, Housing and Transit
500 Reinvestment Zone Act, the same as the term "property tax increment" is defined
501 in Section 63N-3-602;
- 502 (iii) for a home ownership promotion zone created under Title 10, Chapter 21, Part 5,
503 Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80, Part
504 5, Home Ownership Promotion Zone, the same as that term is defined in Section

- 505 10-21-101 or Section 17-80-101;
- 506 (iv) for a first home investment zone created under Title 63N, Chapter 3, Part 16,
507 First Home Investment Zone Act, the same as that term is defined in Section
508 63N-3-1601; or
- 509 (v) for a major sporting event venue zone created under Title 63N, Chapter 3, Part
510 17, Major Sporting Event Venue Zone Act, property tax increment, as that term is
511 defined in Section 63N-3-1701.
- 512 (2) Before June 1 of each year, each county assessor shall deliver to the county auditor and
513 the commission the following statements:
- 514 (a) a statement containing the aggregate valuation of all taxable real property a county
515 assessor assesses in accordance with Part 3, County Assessment, for each taxing
516 entity; and
- 517 (b) a statement containing the taxable value of all personal property a county assessor
518 assesses in accordance with Part 3, County Assessment, from the prior year end
519 values.
- 520 (3) The county auditor shall, on or before June 8, transmit to the governing body of each
521 taxing entity:
- 522 (a) the statements described in Subsections (2)(a) and (b);
- 523 (b) an estimate of the revenue from personal property;
- 524 (c) the certified tax rate; and
- 525 (d) all forms necessary to submit a tax levy request.
- 526 (4)(a) Except as otherwise provided in this section, the certified tax rate shall be
527 calculated by dividing the ad valorem property tax revenue that a taxing entity
528 budgeted for the prior year by the amount calculated under Subsection (4)(b).
- 529 (b) For purposes of Subsection (4)(a), the legislative body of a taxing entity shall
530 calculate an amount as follows:
- 531 (i) calculate for the taxing entity the difference between:
- 532 (A) the aggregate taxable value of all property taxed; and
- 533 (B) any adjustments for current year incremental value;
- 534 (ii) after making the calculation required by Subsection (4)(b)(i), calculate an amount
535 determined by increasing or decreasing the amount calculated under Subsection
536 (4)(b)(i) by the average of the percentage net change in the value of taxable
537 property for the equalization period for the three calendar years immediately
538 preceding the current calendar year;

- 539 (iii) after making the calculation required by Subsection (4)(b)(ii), calculate the
540 product of:
- 541 (A) the amount calculated under Subsection (4)(b)(ii); and
542 (B) the percentage of property taxes collected for the five calendar years
543 immediately preceding the current calendar year; and
- 544 (iv) after making the calculation required by Subsection (4)(b)(iii), calculate an
545 amount determined by:
- 546 (A) multiplying the percentage of property taxes collected for the five calendar
547 years immediately preceding the current calendar year by eligible new growth;
548 and
- 549 (B) subtracting the amount calculated under Subsection (4)(b)(iv)(A) from the
550 amount calculated under Subsection (4)(b)(iii).
- 551 (5) A certified tax rate for a taxing entity described in this Subsection (5) shall be calculated
552 as follows:
- 553 (a) except as provided in Subsection (5)(b) or (c), for a new taxing entity, the certified
554 tax rate is zero;
- 555 (b) for a municipality incorporated on or after July 1, 1996, the certified tax rate is:
- 556 (i) in a county of the first, second, or third class, the levy imposed for municipal-type
557 services under Title 17, Chapter 78, Part 5, Provision of Municipal-Type Services
558 to Unincorporated Areas; and
- 559 (ii) in a county of the fourth, fifth, or sixth class, the levy imposed for general county
560 purposes and such other levies imposed solely for the municipal-type services
561 identified in Section 17-78-501 and Subsection 17-63-101(23);
- 562 (c) for a community reinvestment agency that received all or a portion of a taxing
563 entity's project area incremental revenue in the prior year under Title 17C, Chapter 1,
564 Part 10, Agency Taxing Authority, the certified tax rate is calculated as described in
565 Subsection (4) except that the commission shall treat the total revenue transferred to
566 the community reinvestment agency as ad valorem property tax revenue that the
567 taxing entity budgeted for the prior year; and
- 568 (d) for debt service voted on by the public, the certified tax rate is the actual levy
569 imposed by that section, except that a certified tax rate for the following levies shall
570 be calculated in accordance with Section 59-2-913 and this section:
- 571 (i) a school levy provided for under Section 53F-8-301, 53F-8-302, or 53F-8-303; and
572 (ii) a levy to pay for the costs of state legislative mandates or judicial or

- 573 administrative orders under Section 59-2-1602.
- 574 (6)(a) A taxing entity may impose a judgment levy under Section 59-2-1328 or
575 59-2-1330 at a rate that is sufficient to generate only the revenue required to satisfy
576 one or more eligible judgments.
- 577 (b) The ad valorem property tax revenue generated by a judgment levy described in
578 Subsection (6)(a) may not be considered in establishing a taxing entity's aggregate
579 certified tax rate.
- 580 (7)(a) For the purpose of calculating the certified tax rate, the county auditor shall use:
- 581 (i) the taxable value of real property:
- 582 (A) the county assessor assesses in accordance with Part 3, County Assessment;
583 and
584 (B) contained on the assessment roll;
- 585 (ii) the year end taxable value of personal property:
- 586 (A) a county assessor assesses in accordance with Part 3, County Assessment; and
587 (B) contained on the prior year's assessment roll; and
- 588 (iii) the taxable value of real and personal property the commission assesses in
589 accordance with Part 2, Assessment of Property.
- 590 (b) For purposes of Subsection (7)(a), taxable value does not include eligible new
591 growth.
- 592 (8)(a) On or before June 30 of each year, a taxing entity shall adopt a tentative budget.
- 593 (b) If a taxing entity intends to exceed the certified tax rate, the taxing entity shall notify
594 the county auditor of:
- 595 (i) the taxing entity's intent to exceed the certified tax rate; and
596 (ii) the amount by which the taxing entity proposes to exceed the certified tax rate.
- 597 (c) The county auditor shall notify property owners of any intent to levy a tax rate that
598 exceeds the certified tax rate in accordance with Sections 59-2-919 and 59-2-919.1.
- 599 (9)(a) Subject to Subsection (9)(d), the commission shall provide notice, through
600 electronic means on or before July 31, to a taxing entity and the Revenue and
601 Taxation Interim Committee if:
- 602 (i) the amount calculated under Subsection (9)(b) is 10% or more of the year end
603 taxable value of the real and personal property the commission assesses in
604 accordance with Part 2, Assessment of Property, for the previous year, adjusted
605 for prior year end incremental value; and
606 (ii) the amount calculated under Subsection (9)(c) is 50% or more of the total year

607 end taxable value of the real and personal property of a taxpayer the commission
608 assesses in accordance with Part 2, Assessment of Property, for the previous year.

609 (b) For purposes of Subsection (9)(a)(i), the commission shall calculate an amount by
610 subtracting the taxable value of real and personal property the commission assesses
611 in accordance with Part 2, Assessment of Property, for the current year, adjusted for
612 current year incremental value, from the year end taxable value of the real and
613 personal property the commission assesses in accordance with Part 2, Assessment of
614 Property, for the previous year, adjusted for prior year end incremental value.

615 (c) For purposes of Subsection (9)(a)(ii), the commission shall calculate an amount by
616 subtracting the total taxable value of real and personal property of a taxpayer the
617 commission assesses in accordance with Part 2, Assessment of Property, for the
618 current year, from the total year end taxable value of the real and personal property of
619 a taxpayer the commission assesses in accordance with Part 2, Assessment of
620 Property, for the previous year.

621 (d) The notification under Subsection (9)(a) shall include a list of taxpayers that meet the
622 requirement under Subsection (9)(a)(ii).

623 Section 3. Section **59-2-1317** is amended to read:

624 **59-2-1317 (Effective 01/01/27). Tax notice -- Contents of notice -- Procedures**
625 **and requirements for providing notice.**

626 (1) As used in this section, "political subdivision lien" means the same as that term is
627 defined in Section 11-60-102.

628 (2) Subject to the other provisions of this section, the county treasurer shall:

629 (a) collect the taxes and tax notice charges; and

630 (b) provide a notice to each taxpayer that contains the following:

631 (i) the kind and value of property assessed to the taxpayer;

632 (ii) the street address of the property, if available to the county;

633 (iii) that the property may be subject to a detailed review in the next year under
634 Section 59-2-303.1;

635 (iv) the amount of taxes levied;

636 (v) a separate statement of the taxes levied only on a certain kind or class of property
637 for a special purpose;

638 (vi) instructions for payment of the taxes and tax notice charges applicable to the
639 property, including the taxpayer's payment options and collection procedures;

640 (vii) any tax notice charges applicable to the property, including:

- 641 (A) if applicable, a political subdivision lien for road damage that a railroad
642 company causes, as described in Section 10-7-30;
- 643 (B) if applicable, a political subdivision lien for municipal water distribution, as
644 described in Section 10-8-17, or a political subdivision lien for an increase in
645 supply from a municipal water distribution, as described in Section 10-8-19;
- 646 (C) if applicable, a political subdivision lien for unpaid abatement fees as
647 described in Section 10-11-4;
- 648 (D) if applicable, a political subdivision lien for the unpaid portion of an
649 assessment assessed in accordance with Title 11, Chapter 42, Assessment Area
650 Act, or Title 11, Chapter 42a, Commercial Property Assessed Clean Energy
651 Act, including unpaid costs, charges, and interest as of the date the local entity
652 certifies the unpaid amount to the county treasurer;
- 653 (E) if applicable, for a special district in accordance with Section 17B-1-902, a
654 political subdivision lien for an unpaid fee, administrative cost, or interest;
- 655 (F) if applicable, a political subdivision lien for an unpaid irrigation district use
656 charge as described in Section 17B-2a-506;
- 657 (G) if applicable, a political subdivision lien for a contract assessment under a
658 water contract, as described in Section 17B-2a-1007;
- 659 (H) if applicable, a property tax penalty that a public infrastructure district
660 imposes, as described in Section 17D-4-304; and
- 661 (I) if applicable, an annual payment to the Military Installation Development
662 Authority or an entity designated by the authority in accordance with Section
663 63H-1-501;
- 664 (viii) if a county's tax notice includes an assessment area charge, a statement that, due
665 to potentially ongoing assessment area charges, costs, penalties, and interest,
666 payment of a tax notice charge may not:
- 667 (A) pay off the full amount the property owner owes to the tax notice entity; or
668 (B) cause a release of the lien underlying the tax notice charge;
- 669 (ix) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);
- 670 (x) the date the taxes and tax notice charges are due;
- 671 (xi) the street address or website at which the taxes and tax notice charges may be
672 paid;
- 673 (xii) the date on which the taxes and tax notice charges are delinquent;
- 674 (xiii) the penalty imposed on delinquent taxes and tax notice charges;

- 675 (xiv) a statement that explains the taxpayer's right to direct allocation of a partial
676 payment in accordance with Subsection (9);
- 677 (xv) other information specifically authorized to be included on the notice under this
678 chapter;
- 679 (xvi) if applicable, the following information in relation to a county relief levy
680 imposed under Section 59-2a-114:
- 681 (A) the rate of the county relief levy; and
- 682 (B) the amount of tax levied;
- 683 [~~(xvi)~~] (xvii) other property tax information approved by the commission; and
684 [~~(xvii)~~] (xviii) if sent in calendar year 2024, 2025, or 2026:
- 685 (A) notice that the taxpayer may request electronic notice as described in
686 Subsection 17-71-302(1)(m); and
- 687 (B) instructions describing how to elect to receive a notice as described in
688 Subsection 17-71-302(1)(m).
- 689 (3)(a) Unless expressly allowed under this section or another statutory provision, the
690 treasurer may not add an amount to be collected to the property tax notice.
- 691 (b) If the county treasurer adds an amount to be collected to the property tax notice
692 under this section or another statutory provision that expressly authorizes the item's
693 inclusion on the property tax notice:
- 694 (i) the amount constitutes a tax notice charge; and
- 695 (ii)(A) the tax notice charge has the same priority as property tax; and
696 (B) a delinquency of the tax notice charge triggers a tax sale, in accordance with
697 Section 59-2-1343.
- 698 (4) For any property for which property taxes or tax notice charges are delinquent, the
699 notice described in Subsection (2) shall state, "Prior taxes or tax notice charges are
700 delinquent on this parcel."
- 701 (5) Except as provided in Subsection (6), the county treasurer shall:
- 702 (a) mail the notice required by this section, postage prepaid; or
- 703 (b) leave the notice required by this section at the taxpayer's residence or usual place of
704 business, if known.
- 705 (6)(a) Subject to the other provisions of this Subsection (6), a county treasurer may, at
706 the county treasurer's discretion, provide the notice required by this section by
707 electronic mail if a taxpayer makes an election, according to procedures determined
708 by the county treasurer, to receive the notice by electronic mail.

- 709 (b) A taxpayer may revoke an election to receive the notice required by this section by
710 electronic mail if the taxpayer provides written notice to the treasurer on or before
711 October 1.
- 712 (c) A revocation of an election under this section does not relieve a taxpayer of the duty
713 to pay a tax or tax notice charge due under this chapter on or before the due date for
714 paying the tax or tax notice charge.
- 715 (d) A county treasurer shall provide the notice required by this section using a method
716 described in Subsection (5), until a taxpayer makes a new election in accordance with
717 this Subsection (6), if:
- 718 (i) the taxpayer revokes an election in accordance with Subsection (6)(b) to receive
719 the notice required by this section by electronic mail; or
- 720 (ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.
- 721 (e) A person is considered to be a taxpayer for purposes of this Subsection (6) regardless
722 of whether the property that is the subject of the notice required by this section is
723 exempt from taxation.
- 724 (7)(a) The county treasurer shall provide the notice required by this section to a taxpayer
725 on or before November 1.
- 726 (b) The county treasurer shall keep on file in the county treasurer's office the information
727 set forth in the notice.
- 728 (c) The county treasurer is not required to mail a tax receipt acknowledging payment.
- 729 (8) This section does not apply to property taxed under Section 59-2-1302 or 59-2-1307.
- 730 (9)(a) A taxpayer who pays less than the full amount due on the taxpayer's property tax
731 notice may, on a form provided by the county treasurer, direct how the county
732 treasurer allocates the partial payment between:
- 733 (i) the total amount due for property tax;
- 734 (ii) the amount due for assessments, past due special district fees, and other tax notice
735 charges; and
- 736 (iii) any other amounts due on the property tax notice.
- 737 (b) The county treasurer shall comply with a direction submitted to the county treasurer
738 in accordance with Subsection (9)(a).
- 739 (c) The provisions of this Subsection (9) do not:
- 740 (i) affect the right or ability of a local entity to pursue any available remedy for
741 non-payment of any item listed on a taxpayer's property tax notice; or
- 742 (ii) toll or otherwise change any time period related to a remedy described in

743 Subsection (9)(c)(i).

744 Section 4. Section **59-2-1365** is amended to read:

745 **59-2-1365 (Effective 01/01/27). Payment to taxing entities by county treasurer --**
 746 **Investment of proceeds -- Transfer and receipt of money between taxing entities.**

747 (1) Except as provided in Subsections (3) and (4), the county treasurer shall pay to the
 748 treasurer of each taxing entity and each tax notice charge entity in the county on or
 749 before the tenth day of each month:

750 (a) all money that the county treasurer received during the preceding month that is due
 751 to the entity; and

752 (b) each entity's proportionate share of money the county treasurer received during the
 753 preceding month for:

754 (i) delinquent taxes and tax notice charges;

755 (ii) interest;

756 (iii) penalties; and

757 (iv) costs on all tax sales and redemptions.

758 (2) Except as provided in Subsections (3) and (4), the county treasurer shall:

759 (a) adopt an appropriate procedure to account for the transfer and receipt of money
 760 between taxing entities and tax notice charge entities;

761 (b) make a final annual settlement on March 31 with each taxing entity and tax notice
 762 charge entity, including providing the entity a written statement for the most recent
 763 calendar year of the amount of:

764 (i) total taxes and tax notice charges charged;

765 (ii) current taxes and tax notice charges collected;

766 (iii) treasurer's relief;

767 (iv) redemptions;

768 (v) penalties;

769 (vi) interest;

770 (vii) in lieu fee collections on motor vehicles;[-and]

771 (viii) the forfeited revenue amount, as defined in Section 59-2a-101; and

772 [~~(viii)~~] (ix) miscellaneous collections;

773 (c) invest the money it receives under Subsection (1); and

774 (d) pay annually to each taxing entity and tax notice charge entity in the county the
 775 interest earned on the invested money under Subsection (2)(c):

776 (i) on or before March 31; and

- 777 (ii) apportioned according to the proportion that the:
- 778 (A) taxing entity's tax receipts bear to the total tax receipts received by the county
- 779 treasurer; and
- 780 (B) tax notice charge entity's tax notice charge receipts bear to the total tax notice
- 781 charge receipts that the county treasurer receives.
- 782 (3) Notwithstanding Subsections (1) and (2), a county may:
- 783 (a) negotiate with a taxing entity or tax notice charge entity a procedure other than the
- 784 procedure provided in Subsection (2)(a) to account for the transfer and receipt of
- 785 money between the county and the taxing entity or tax notice charge entity; and
- 786 (b) establish a date other than the tenth day of each month for the county treasurer to
- 787 make payments required under Subsection (1).
- 788 (4) This section does not invalidate an existing contract between a county and a taxing
- 789 entity or tax notice charge entity relating to the apportionment and payment of money or
- 790 interest.

791 Section 5. Section **59-2-1601** is amended to read:

792 **59-2-1601 (Effective 01/01/27). Definitions.**

793 As used in this part:

- 794 (1) "County additional property tax" means the property tax levy described in Subsection
- 795 59-2-1602(4).
- 796 (2) "Fund" means the Property Tax Valuation Fund created in Section 59-2-1602.
- 797 (3) "Impacted taxing entity" means the same as that term is defined in Section 59-2a-101.
- 798 [~~3~~] (4) "Multicounty Appraisal Trust" means the Multicounty Appraisal Trust created by
- 799 an agreement:
- 800 (a) entered into by all of the counties in the state; and
- 801 (b) authorized by Title 11, Chapter 13, Interlocal Cooperation Act.
- 802 [~~4~~] (5) "Multicounty assessing and collecting levy" means a property tax levied in
- 803 accordance with Subsection 59-2-1602(2).
- 804 [~~5~~] (6)(a) "Property valuation service" means any service or technology that promotes
- 805 uniform assessment levels for the valuation of personal property and real property in
- 806 accordance with Part 3, County Assessment.
- 807 (b) "Property valuation service" includes statewide aerial imagery, change detection,
- 808 sketch validation, exception analysis, commercial valuation modeling, residential
- 809 valuation modeling, automated valuation modeling, and equity analysis.
- 810 [~~6~~] (7) "Statewide property tax system" means a computer assisted system for mass

811 appraisal, equalization, collection, distribution, and administration related to property
812 tax, created by the Multicounty Appraisal Trust in accordance with Section 59-2-1606.

813 *The following section is affected by a coordination clause at the end of this bill.*

814 Section 6. Section **59-2-1602** is amended to read:

815 **59-2-1602 (Effective 01/01/27). Property Tax Valuation Fund -- Statewide levy --**
816 **Additional county levy.**

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

818 (b) The fund consists of:

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

820 (ii) interest on money deposited into the fund~~[-]~~ ; and

821 (iii) appropriations from the Legislature.

822 (c) Deposits, penalties, and interest described in Subsection (1)(b) shall be disbursed and
823 used as provided in Section 59-2-1603 and Subsection (5).

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

826 (b) The tax rate of the multicounty assessing and collecting levy is the certified revenue
827 levy rounded up to the sixth decimal place.

828 (c) The state treasurer shall allocate all revenue collected from the multicounty assessing
829 and collecting levy to the Multicounty Appraisal Trust.

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

832 (b) The multicounty assessing and collecting levy is:

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

834 (ii) in addition to and exempt from the maximum levies allowable under Section
835 59-2-908; and

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

837 (c)(i) Each county shall transmit quarterly to the state treasurer the revenue collected
838 from the multicounty assessing and collecting levy.

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

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

845 until the revenue is transmitted.

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

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

850 (b) The county additional property tax:

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

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

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

855 (iv) is in addition to and exempt from the maximum levies allowable under Section
856 59-2-908.

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

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

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

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

864 (A) the accurate valuation of property; and

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

867 (iv) establish reappraisal programs that:

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

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

871 (5)(a) Subject to appropriation, the Multicounty Appraisal Trust may use money in the
872 fund to:

873 (i) make loans to counties to pay the costs to the county and impacted taxing entities
874 from the county's granting of deferrals under Chapter 2a, Part 9, Nondiscretionary
875 Deferral for Eligible Owners; and

876 (ii) pay the Multicounty Appraisal Trust's administrative costs in making loans under
877 this Subsection (5).

878 (b) A county or impacted taxing entity that receives loan proceeds under this Subsection

879 (5), either directly or indirectly, may not increase the county's or impacted taxing
 880 entity's certified tax rate as a result of receiving less property tax revenue from the
 881 county's granting of deferrals under Chapter 2a, Part 9, Nondiscretionary Deferral for
 882 Eligible Owners.

883 (c) On or before October 1 of each year, the Multicounty Appraisal Trust shall submit an
 884 electronic report to the Revenue and Taxation Interim Committee that contains a
 885 summary of the Multicounty Appraisal Trust's use of revenue under this Subsection
 886 (5) during the current calendar year.

887 Section 7. Section **59-2a-101** is amended to read:

888 **59-2a-101 (Effective 01/01/27). Definitions.**

889 As used in this chapter:

890 (1) "Active component of the United States Armed Forces" means the same as that term is
 891 defined in Section 59-10-1027.

892 (2) "Active duty claimant" means a member of an active component of the United States
 893 Armed Forces or a reserve component of the United States Armed Forces who:

894 (a) performed qualifying active duty military service; and

895 (b) applies for an exemption described in Part 6, Active Duty Armed Forces Exemption.

896 (3) "Adjusted property tax amount" means the amount of property taxes, from the current
 897 year property tax amount, that an eligible owner is required to pay for a calendar year in
 898 which the eligible owner receives a deferral under Part 9, Nondiscretionary Deferral for
 899 Eligible Owners.

900 [~~3~~] (4) "Adjusted taxable value limit" means:

901 (a) for the calendar year that begins on January 1, 2023, \$479,504; or

902 (b) for each calendar year after the calendar year that begins on January 1, 2023, the
 903 amount of the adjusted taxable value limit for the previous year plus an amount
 904 calculated by multiplying the amount of the adjusted taxable value limit for the
 905 previous year by the actual percent change in the consumer price index during the
 906 previous calendar year.

907 (5) "Base year property tax amount" means:

908 (a) for a calendar year in which an eligible owner did not receive a deferral for the
 909 preceding calendar year under Part 9, Nondiscretionary Deferral for Eligible Owners,
 910 the amount of property taxes levied on the eligible owner's primary residence for the
 911 preceding calendar year; and

912 (b) for a calendar year in which an eligible owner received a deferral for the preceding

913 calendar year under Part 9, Nondiscretionary Deferral for Eligible Owners, the
 914 amount of property taxes levied on the eligible owner's primary residence for the
 915 calendar year immediately preceding the calendar year in which the eligible owner
 916 first received the deferral.

917 [(4)] (6) "Claim" means:

918 [(a) a claim for tax abatement described in Subsection (21)(a) or a credit under Part 2,
 919 Renter's Credit, or Part 3, Homeowner's Credit;]

920 [(b)] (a) an exemption under Part 5, Veteran Armed Forces Exemption, or Part 6, Active
 921 Duty Armed Forces Exemption; or

922 [(c)] (b) an application for [~~an abatement under Part 4, Abatement for Indigent~~
 923 ~~Individuals, or] a deferral under [Part 7, Discretionary Deferral, Part 8,~~
 924 ~~Nondiscretionary Deferral for Property with Qualifying Increase, or] Part 9,~~
 925 ~~Nondiscretionary Deferral for [Elderly Property] Eligible Owners.~~

926 [(5)(a) "Claimant" means a homeowner or renter who:]

927 [(i) files a claim under Part 2, Renter's Credit, or Part 3, Homeowner's Credit, for a
 928 residence;]

929 [(ii) is domiciled in this state for the entire calendar year for which a claim for relief
 930 is filed; and]

931 [(iii) on or before December 31 of the year for which a claim for relief is filed, is:]

932 [(A) 66 years old or older if the individual was born on or before December 31,
 933 1959; or]

934 [(B) 67 years old or older if the individual was born on or after January 1, 1960.]

935 [(b) Notwithstanding Subsection (5)(a), "claimant" includes a surviving spouse:]

936 [(i) regardless of:]

937 [(A) the age of the surviving spouse; or]

938 [(B) the age of the deceased spouse at the time of death;]

939 [(ii) if the surviving spouse meets:]

940 [(A) the requirements described in Subsections (5)(a)(i) and (5)(a)(ii); and]

941 [(B) the income requirements described in Part 2, Renter's Credit, if the surviving
 942 spouse is filing a claim for a renter's credit, or Part 3, Homeowner's Credit, if
 943 the surviving spouse is filing a claim for a homeowner's credit;]

944 [(iii) if the surviving spouse is part of the same household of the deceased spouse at
 945 the time of death of the deceased spouse; and]

946 [(iv) if the surviving spouse is unmarried at the time the surviving spouse files the

- 947 claim.]
- 948 [(e) If two or more individuals of a household are able to meet the qualifications for a
949 claimant, the individuals may determine among them as to who the claimant shall be,
950 but if the individuals are unable to agree, the matter shall be referred to the county
951 legislative body for a determination of the claimant of an owned residence and to the
952 commission for a determination of the claimant of a rented residence.]
- 953 [(6)] (7) "Consumer price index" means[:]
954 [(a) for Part 2, Renter's Credit, and Part 3, Homeowner's Credit,] the Consumer Price
955 Index - All Urban Consumers, Housing United States Cities Average, published by
956 the Bureau of Labor Statistics of the United States Department of Labor[:;and] .
957 [(b) for the other parts of this chapter, the same as that term is described in Section
958 1(f)(4), Internal Revenue Code, and defined in Section 1(f)(5), Internal Revenue
959 Code.]
- 960 (8) "County relief levy" means a property tax levied in accordance with Section 59-2a-114.
- 961 (9) "County relief program" means a discretionary county property tax relief program
962 established in accordance with Sections 59-2a-112 and 59-2a-113.
- 963 [(7)] (10) "Deceased veteran with a disability" means a deceased individual who was a
964 veteran with a disability at the time the individual died.
- 965 [(8)] (11) "Deferral" means a postponement of a tax due date or a tax notice charge granted
966 in accordance with Section [59-2a-701, 59-2a-801, or]59-2a-901.
- 967 [(9)] (12) "Eligible owner" means an owner of an attached or a detached single-family
968 residence:
- 969 (a)(i) who is [75] 65 years old or older on or before December 31 of the year in which
970 the individual applies for a deferral under Part 9, Nondiscretionary Deferral for [
971 Elderly Property] Eligible Owners;
- 972 (ii) who uses the residence as the owner's primary residence as of January 1 of the
973 calendar year for which the owner applies for a deferral under Part 9,
974 Nondiscretionary Deferral for Eligible Owners;
- 975 [(ii)] (iii) whose household income does not exceed [200% of the maximum
976 household income certified to a homeowner's credit described in Section
977 59-2a-305] \$75,000; and
- 978 [(iii)] (iv) whose household liquid resources do not exceed [20] 40 times the amount of
979 property taxes levied on the owner's residence for the preceding calendar year; or
980 (b) that is a trust described in Section 59-2a-109 if the grantor of the trust is an

981 individual described in Subsection [~~(9)~~(a)] (12)(a).

982 [~~(10)~~] (13) "Eligible property" means property owned by a veteran claimant that is:

983 (a) the veteran claimant's primary residence, including a residence that the veteran
984 claimant does not reside in because the veteran claimant is admitted as an inpatient at
985 a health care facility as defined in Section 26B-4-501; or

986 (b) tangible personal property that:

987 (i) is held exclusively for personal use; and

988 (ii) is not used in a trade or business.

989 [~~(11)~~(a) "Gross rent" means rent actually paid in cash or the cash equivalent solely for
990 the right of occupancy, at arm's length, of a residence, exclusive of charges for any
991 utilities, services, furniture, furnishings, or personal appliances furnished by the
992 landlord as a part of the rental agreement.]

993 [~~(b)~~ If a claimant occupies two or more residences in the year, "gross rent" means the
994 total rent paid for the residences during the one-year period for which the renter files
995 a claim under this part.]

996 [~~(12)~~(a) "Homeowner" means:]

997 [(i) an individual whose name is listed on the deed of a residence; or]

998 [(ii) if a residence is owned in a qualifying trust, an individual who is a grantor,
999 trustor, or settlor or holds another similar role in the trust.]

1000 [(b) "Homeowner" does not include:]

1001 [(i) if a residence is owned by any type of entity other than a qualifying trust, an
1002 individual who holds an ownership interest in that entity; or]

1003 [(ii) an individual who is listed on a deed of a residence along with an entity other
1004 than a qualifying trust.]

1005 [~~(13)~~ "Homeowner's credit" means a credit against a claimant's property tax liability.]

1006 (14) "Forfeited revenue amount" means the total amount of the decrease in budgeted
1007 property tax revenue in a calendar year for all impacted taxing entities within a county
1008 resulting from the county's provision of property tax relief through a county relief
1009 program.

1010 [~~(14)~~] (15) "Household" means the association of individuals who live in the same dwelling,
1011 sharing the dwelling's furnishings, facilities, accommodations, and expenses.

1012 [~~(15)~~] (16)(a) "Household income" means all income received by all members of a
1013 claimant's household in:

1014 (i) for a claimant who owns a residence, the calendar year preceding the calendar

- 1015 year in which property taxes are due; or
- 1016 (ii) for a claimant who rents a residence, the year for which a claim is filed.
- 1017 (b) "Household income" does not include income received by a member of a claimant's
- 1018 household who is:
- 1019 (i) under 18 years old; or
- 1020 (ii) a parent or a grandparent, through blood, marriage, or adoption, of the claimant or
- 1021 the claimant's spouse.
- 1022 ~~[(16)]~~ (17) "Household liquid resources" means the following resources that are not
- 1023 included in an individual's household income and held by one or more members of the
- 1024 individual's household:
- 1025 (a) cash on hand;
- 1026 (b) money in a checking or savings account;
- 1027 (c) savings certificates; and
- 1028 (d) stocks or bonds.
- 1029 ~~[(17)]~~ (18) "Income" means the sum of:
- 1030 (a) federal adjusted gross income as defined in Section 62, Internal Revenue Code; and
- 1031 (b) nontaxable income.
- 1032 ~~[(18) "Indigent individual" means a poor individual as described in Utah Constitution,~~
- 1033 ~~Article XIII, Section 3, Subsection (4), who:]~~
- 1034 ~~[(a)(i) is 65 years old or older; or]~~
- 1035 ~~[(ii) is less than 65 years old and:]~~
- 1036 ~~[(A) the county finds that extreme hardship would prevail on the individual if the~~
- 1037 ~~county does not defer or abate the individual's taxes; or]~~
- 1038 ~~[(B) the individual has a disability;]~~
- 1039 ~~[(b) has a total household income of less than the maximum household income certified~~
- 1040 ~~to a homeowner's credit described in Section 59-2a-305;]~~
- 1041 ~~[(c) resides for at least 10 months of the year in the residence that would be subject to~~
- 1042 ~~the requested abatement; and]~~
- 1043 ~~[(d) cannot pay the tax assessed on the individual's residence when the tax becomes due.]~~
- 1044 (19) "Impacted taxing entity" means any taxing entity within a county that receives a
- 1045 decrease in budgeted property tax revenue in a calendar year as a result of the county's
- 1046 provision of property tax relief.
- 1047 ~~[(19)]~~ (20) "Military entity" means:
- 1048 (a) the United States Department of Veterans Affairs;

- 1049 (b) an active component of the United States Armed Forces; or
1050 (c) a reserve component of the United States Armed Forces.
- 1051 ~~[(20)]~~ (21)(a) "Nontaxable income" means amounts excluded from adjusted gross income
1052 under the Internal Revenue Code, including:
- 1053 (i) capital gains;
 - 1054 (ii) loss carry forwards claimed during the taxable year in which a claimant files for
1055 relief under this chapter;
 - 1056 (iii) depreciation claimed ~~[pursuant to]~~ in accordance with the Internal Revenue Code
1057 by a claimant on the residence for which the claimant files for relief under this
1058 chapter;
 - 1059 (iv) support money received;
 - 1060 (v) nontaxable strike benefits;
 - 1061 (vi) the gross amount of a pension or annuity, including benefits under the Railroad
1062 Retirement Act of 1974, 45 U.S.C. Sec. 231 et seq., and veterans disability
1063 pensions;
 - 1064 (vii) except for payments described in Subsection ~~[(20)(b)(vi)]~~ (21)(b)(vi), payments
1065 received under the Social Security Act;
 - 1066 (viii) state unemployment insurance amounts;
 - 1067 (ix) nontaxable interest received from any source;
 - 1068 (x) workers' compensation;
 - 1069 (xi) the gross amount of "loss of time" insurance; and
 - 1070 (xii) voluntary contributions to a tax-deferred retirement plan.
- 1071 (b) "Nontaxable income" does not include:
- 1072 (i) public assistance;
 - 1073 (ii) aid, assistance, or contributions from a tax-exempt nongovernmental source;
 - 1074 (iii) surplus foods;
 - 1075 (iv) relief in kind supplied by a public or private agency;
 - 1076 (v) relief provided under this chapter;
 - 1077 (vi) Social Security Disability Income payments received under the Social Security
1078 Act;
 - 1079 (vii) federal tax refunds;
 - 1080 (viii) federal child tax credits received under 26 U.S.C. Sec. 24;
 - 1081 (ix) federal earned income tax credits received under 26 U.S.C. Sec. 32;
 - 1082 (x) payments received under a reverse mortgage;

1083 (xi) payments or reimbursements to senior program volunteers under 42 U.S.C. Sec.
1084 5058; or

1085 (xii) gifts or bequests.

1086 ~~[(21)(a) "Property taxes accrued" means property taxes, exclusive of special
1087 assessments, delinquent interest, and charges for service, levied on 35% of the fair
1088 market value, as reflected on the assessment roll, of a claimant's residence in this
1089 state.]~~

1090 ~~[(b) For a mobile home, "property taxes accrued" includes taxes imposed on both the
1091 land upon which the home is situated and on the structure of the home itself, whether
1092 classified as real property or personal property taxes.]~~

1093 ~~[(c) The relief described in Subsection (21)(a) constitutes:]~~

1094 ~~[(i) a tax abatement for the poor in accordance with Utah Constitution, Article XIII,
1095 Section 3; and]~~

1096 ~~[(ii) the residential exemption provided for in Section 59-2-103.]~~

1097 ~~[(d) For purposes of this Subsection (21), property taxes accrued are levied on the lien
1098 date.]~~

1099 ~~[(e) When a household owns and occupies two or more different residences in this state
1100 in the same calendar year, and neither residence is acquired or sold during the
1101 calendar year for which relief is claimed under this part, property taxes accrued shall
1102 relate only to the residence occupied on the lien date by the household as the
1103 household's principal place of residence.]~~

1104 ~~[(f)(i) If a residence is an integral part of a large unit such as a farm or a
1105 multipurpose or multidwelling building, property taxes accrued shall be calculated
1106 on the percentage that the value of the residence is of the total value of the unit.]~~

1107 ~~[(ii) For purposes of this Subsection (21)(f), "unit" refers to the parcel of property
1108 covered by a single tax statement of which the residence is a part.]~~

1109 (22) "Property taxes due" means:

1110 [(a) for a claimant:]

1111 [(i) the taxes due for which the county or the commission grants a tax abatement for
1112 the poor described in Subsection (21) or a credit; and]

1113 [(ii) for the calendar year for which the tax abatement for the poor or credit is granted;]

1114 [(b) for an indigent individual:]

1115 [(i) the taxes due for which a county granted an abatement under Section 59-2a-401;
1116 and]

1117 [(ii) for the calendar year for which the county grants the abatement;]

1118 [(e)] (a) for an active duty claimant:

1119 (i) the taxes due for which the county or the commission grants an exemption; and

1120 (ii) for the calendar year for which the exemption is granted; or

1121 [(d)] (b) for a veteran claimant:

1122 [(+)]

1123 [(A)] (i) ~~Ĥ~~ → (A) ← ~~Ĥ~~ the taxes due for which the county or the commission

1123a grants an exemption;

1124 and

1125 [(B) ~~Ĥ~~ → (ii)] (B) ← ~~Ĥ~~ for the calendar year for which the exemption is granted[

1125a ; and ~~Ĥ~~ → ; and

1125b **(ii) a uniform fee on tangible personal property described in Section 59-2-405 that**

1125c **is:owned by the veteran claimant; andassessed for the calendar year for which the**

1125d **county grants an exemption.** ← ~~Ĥ~~

1126 [(ii) a uniform fee on tangible personal property described in Section 59-2-405 that is:]

1127 [(A) owned by the veteran claimant; and]

1128 [(B) assessed for the calendar year for which the county grants an exemption.]

1129 (23) "Property taxes paid" means an amount equal to the sum of:

1130 (a) the amount of property taxes[, and for a veteran claimant, uniform fee,] ~~Ĥ~~ → , **and for a**

1130a **veteran claimant, uniform fee,** ← ~~Ĥ~~ paid for the

1131 taxable year for which the individual applied for relief described in this chapter; and

1132 (b) the amount of the relief the county grants under this chapter.

1133 [(24) "Public assistance" means:]

1134 [(a) medical assistance provided under Title 26B, Chapter 3, Health Care -

1135 Administration and Assistance;]

1136 [(b) SNAP benefits as defined in Section 35A-1-102;]

1137 [(c) services or benefits provided under Title 35A, Chapter 3, Employment Support Act;

1138 and]

1139 [(d) foster care maintenance payments provided from the General Fund or under Title

1140 IV-E of the Social Security Act.]

1141 [(25)] (24) "Qualifying active duty military service" means at least 200 days, regardless of

1142 whether consecutive, in any continuous 365-day period of active duty military service

1143 outside the state in an active component of the United States Armed Forces or a reserve

1144 component of the United States Armed Forces, if the days of active duty military service:

- 1145 (a) were completed in the year before an individual applies for an exemption described
 1146 in Section 59-2a-601; and
- 1147 (b) have not previously been counted as qualifying active duty military service for
 1148 purposes of qualifying for an exemption described in Section 59-2a-601 or applying
 1149 for the exemption as described in Section 59-2a-602.
- 1150 ~~[(26)]~~ (25) "Qualifying disabled veteran claimant" means a veteran claimant who has a
 1151 100% service-connected disability rating by the Veterans Benefits Administration that is
 1152 permanent and total.
- 1153 ~~[(27) "Qualifying increase" means a valuation that is equal to or more than 150% higher
 1154 than the previous year's valuation for property that:]~~
- 1155 ~~[(a) is county assessed; and]~~
- 1156 ~~[(b) on or after January 1 of the previous year and before January 1 of the current year
 1157 has not had:]~~
- 1158 ~~[(i) a physical improvement if the fair market value of the physical improvement
 1159 increases enough to result in the valuation increase solely as a result of the
 1160 physical improvement;]~~
- 1161 ~~[(ii) a zoning change if the fair market value of the real property increases enough to
 1162 result in the valuation increase solely as a result of the zoning change; or]~~
- 1163 ~~[(iii) a change in the legal description of the real property, if the fair market value of
 1164 the real property increases enough to result in the valuation increase solely as a
 1165 result of the change in the legal description of the real property.]~~
- 1166 ~~[(28) "Qualifying trust" means a trust holding title to real or tangible personal property for
 1167 which an individual:]~~
- 1168 ~~[(a) makes a claim under this part;]~~
- 1169 ~~[(b) proves to the satisfaction of the county that title to the portion of the trust will revert
 1170 in the individual upon the exercise of a power:]~~
- 1171 ~~[(i) by:]~~
- 1172 ~~[(A) the individual as grantor, trustor, settlor, or in another similar role of the trust;]~~
- 1173 ~~[(B) a nonadverse party; or]~~
- 1174 ~~[(C) both the individual and a nonadverse party; and]~~
- 1175 ~~[(ii) regardless of whether the power is a power:]~~
- 1176 ~~[(A) to revoke;]~~
- 1177 ~~[(B) to terminate;]~~
- 1178 ~~[(C) to alter;]~~

- 1179 ~~[(D) to amend; or]~~
- 1180 ~~[(E) to appoint; and]~~
- 1181 ~~[(e) is obligated to pay the taxes on that portion of the trust property beginning January 1~~
- 1182 ~~of the year the individual makes the claim.]~~
- 1183 ~~[(29) "Relative" means a spouse, child, parent, grandparent, grandchild, brother, sister,~~
- 1184 ~~parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or a~~
- 1185 ~~spouse of any of these individuals.]~~
- 1186 ~~[(30) "Rental assistance payment" means any payment that:]~~
- 1187 ~~[(a) is made by a:]~~
- 1188 ~~[(i) governmental entity;]~~
- 1189 ~~[(ii) charitable organization; or]~~
- 1190 ~~[(iii) religious organization; and]~~
- 1191 ~~[(b) is specifically designated for the payment of rent of a claimant:]~~
- 1192 ~~[(i) for the calendar year for which the claimant seeks a renter's credit under this part;~~
- 1193 ~~and]~~
- 1194 ~~[(ii) regardless of whether the payment is made to the claimant or the landlord.]~~
- 1195 ~~[(31)] (26) "Reserve component of the United States Armed Forces" means the same as that~~
- 1196 ~~term is defined in Section 59-10-1027.~~
- 1197 ~~[(32)] (27)(a)(i) "Residence" means a dwelling in this state, whether owned or rented,~~
- 1198 ~~and so much of the land surrounding the dwelling, not exceeding one acre, as is~~
- 1199 ~~reasonably necessary for use of the dwelling as a home.~~
- 1200 ~~(ii) "Residence" includes a dwelling that is:~~
- 1201 ~~(A) a part of a multidwelling or multipurpose building and a part of the land upon~~
- 1202 ~~which the multidwelling or multipurpose building is built; and~~
- 1203 ~~(B) a mobile home, manufactured home, or houseboat.~~
- 1204 ~~(b) "Residence" does not include personal property such as furniture, furnishings, or~~
- 1205 ~~appliances.~~
- 1206 ~~(c) For purposes of this Subsection ~~[(32)] (27), "owned" includes a vendee in possession~~~~
- 1207 ~~under a land contract or one or more joint tenants or tenants in common.~~
- 1208 ~~[(33)] (28) "Statement of disability" means a document:~~
- 1209 ~~(a) issued by a military entity; and~~
- 1210 ~~(b) that lists the percentage of disability for the veteran with a disability or deceased~~
- 1211 ~~veteran with a disability.~~
- 1212 ~~[(34)] (29) "Tax notice charge" means the same as that term is defined in Section~~

- 1213 59-2-1301.5.
- 1214 [~~(35)~~] (30) "Veteran claimant" means one of the following individuals who applies for an
- 1215 exemption described in Section 59-2a-501:
- 1216 (a) a veteran with a disability;
- 1217 (b) the unmarried surviving spouse of:
- 1218 (i) a deceased veteran with a disability; or
- 1219 (ii) a veteran who was killed in action or died in the line of duty; or
- 1220 (c) a minor orphan of:
- 1221 (i) a deceased veteran with a disability; or
- 1222 (ii) a veteran who was killed in action or died in the line of duty.
- 1223 [~~(36)~~] (31) "Veteran who was killed in action or died in the line of duty" means an
- 1224 individual who was killed in action or died in the line of duty in an active component of
- 1225 the United States Armed Forces or a reserve component of the United States Armed
- 1226 Forces, regardless of whether that individual had a disability at the time that individual
- 1227 was killed in action or died in the line of duty.
- 1228 [~~(37)~~] (32) "Veteran with a disability" means an individual with a disability who, during
- 1229 military training or a military conflict, acquired a disability in the line of duty in an
- 1230 active component of the United States Armed Forces or a reserve component of the
- 1231 United States Armed Forces, as determined by a military entity.
- 1232 Section 8. Section **59-2a-102** is amended to read:
- 1233 **59-2a-102 (Effective 01/01/27). Right to file claim -- Death of claimant.**
- 1234 (1)(a) The right to file a claim under this chapter is personal to the individual eligible to
- 1235 file the claim.
- 1236 (b) The right to file a claim does not survive the death of the individual eligible to file
- 1237 the claim.
- 1238 (c) The right to file a claim may be exercised on behalf of an individual eligible to file
- 1239 the claim by:
- 1240 (i) a legal guardian; or
- 1241 (ii) an attorney-in-fact.
- 1242 (2)(a) If an individual dies after having filed a timely claim, the county or the
- 1243 commission shall disburse the amount of the claim to another member of the
- 1244 household as determined by the commission by rule.
- 1245 (b) If the individual described in Subsection (2)(a) was the only member of the
- 1246 household, the county or the commission may pay the claim to the executor or

1247 administrator, except that if neither an executor or administrator is appointed and
 1248 qualified within two years of the filing of the claim, the amount of the claim escheats
 1249 to the state.

1250 (3) If the individual is the grantor, trustor, or settlor of or holds another similar role in a
 1251 qualifying trust and the individual meets the requirements of one or more parts of this
 1252 chapter, the individual may claim the portion of the credit and be treated as the owner of
 1253 that portion of the property held in trust.

1254 [~~(4) The relief described in Subsection 59-2a-101(21)(a) is in addition to any other~~
 1255 ~~exemption or reduction for which a homeowner may be eligible, including the~~
 1256 ~~homeowner's credit provided for in Section 59-2a-305.]~~

1257 Section 9. Section **59-2a-108** is amended to read:

1258 **59-2a-108 (Effective 01/01/27). Extension of time for filing application --**

1259 **Rulemaking authority -- County authority to make refunds.**

1260 (1)(a) The commission or a county may extend the time for filing an application until
 1261 December 31 of the year the application is required to be filed if, subject to any rules
 1262 made by the commission under Subsection (1)(b), the commission or county finds
 1263 that good cause exists to extend the deadline.

1264 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
 1265 commission may make rules to establish the circumstances under which the
 1266 commission or a county may, for good cause, extend the deadline for filing an
 1267 application under Subsection (1)(a).

1268 (2) A county granting an [~~abatement described in Subsection 59-2a-101(21) or to an~~
 1269 ~~indigent individual, a homeowner's credit, or an]~~ exemption described in Part 5, Veteran
 1270 Armed Forces Exemption, or Part 6, Active Duty Armed Forces Exemption, shall refund
 1271 to the recipient of the [~~abatement, homeowner's credit, or]~~ exemption an amount equal to
 1272 the amount by which the property taxes paid exceed the property taxes due, if that
 1273 amount is \$1 or more.

1274 Section 10. Section **59-2a-109** is amended to read:

1275 **59-2a-109 (Effective 01/01/27). Treatment of trusts.**

1276 If an applicant for a [~~homeowner's credit, a deferral, or an abatement]~~ deferral under Part
 1277 9, Nondiscretionary Deferral for Eligible Owners, is the grantor of a trust holding title to real [
 -1278 ~~or tangible personal]~~ property for which [~~a homeowner's credit, a deferral, or an abatement]~~ a
 -1279 deferral is claimed, a county may allow the applicant to claim a portion of the [~~homeowner's~~
 -1280 ~~credit, deferral, or abatement]~~ deferral and be treated as the owner of that portion of the

- 1281 property held in trust, if the applicant proves to the satisfaction of the county that:
- 1282 (1) title to the portion of the trust will revert in the applicant upon the exercise of a power
- 1283 by:
- 1284 (a) the claimant as grantor of the trust;
- 1285 (b) a nonadverse party; or
- 1286 (c) both the claimant and a nonadverse party;
- 1287 (2) title will revert as described in Subsection (1), regardless of whether the power
- 1288 described in Subsection (1) is a power to revoke, terminate, alter, amend, or appoint;
- 1289 (3) the applicant is obligated to pay the taxes on that portion of the trust property beginning
- 1290 January 1 of the year the claimant claims the [~~homeowner's credit, deferral, or abatement~~]
- 1291 deferral; and
- 1292 (4) the claimant satisfies the requirements described in this chapter for [~~homeowner's credit,~~
- 1293 ~~deferral, or abatement~~] deferral.

1294 Section 11. Section **59-2a-112** is enacted to read:

1295 **59-2a-112 (Effective 01/01/27). County authority to establish county relief**

1296 **program -- Requirements -- Appeal.**

- 1297 (1) For a calendar year beginning on or after January 1, 2027, a county may, at the county's
- 1298 discretion, implement a county relief program to provide property tax relief in the form
- 1299 of a tax abatement for the poor, as authorized under Utah Constitution, Article XIII,
- 1300 Section 3, Subsection (4), if:
- 1301 (a) the county relief program meets the requirements of Subsection (2);
- 1302 (b) in the calendar year immediately preceding the calendar year in which the county
- 1303 first implements the county relief program, the county, in accordance with Section
- 1304 59-2a-113:
- 1305 (i) advertises the county's intention to consider the county relief program;
- 1306 (ii) conducts a public hearing to consider the county relief program; and
- 1307 (iii) approves the county relief program by ordinance;
- 1308 (c) for each calendar year after the first calendar year in which the county implements
- 1309 the county relief program, the county, in accordance with Section 59-2a-114:
- 1310 (i) imposes a county relief levy; and
- 1311 (ii) proportionately distributes the revenue collected from the county relief levy to
- 1312 each impacted taxing entity; and
- 1313 (d) the county complies with all other requirements under this chapter.
- 1314 (2)(a) The relief a county provides through a county relief program may only be

- 1315 provided:
- 1316 (i) to an individual whose total household income is equal to or less than \$45,000,
 1317 subject to adjustment under Subsection (2)(b);
- 1318 (ii) in relation to a claimant's primary residence;
 1319 (iii) for residential property not exceeding one acre of land;
 1320 (iv) to an individual whose household liquid resources do not exceed 40 times the
 1321 amount of property taxes levied on the residence for the preceding calendar year;
 1322 and
- 1323 (v) for not more than 50% of the total tax levied for the individual for the current year.
- 1324 (b) For a calendar year beginning on or after January 1, 2028, the commission shall
 1325 increase or decrease the household income eligibility amount under Subsection
 1326 (2)(a)(i) by a percentage equal to the percentage difference between the consumer
 1327 price index for the preceding calendar year and the consumer price index for calendar
 1328 year 2026.
- 1329 (3) The requirements of this section, Section 59-2a-113, and Section 59-2a-114 do not
 1330 apply to:
- 1331 (a) an exemption under Part 5, Veteran Armed Forces Exemption, or Part 6, Active Duty
 1332 Armed Forces Exemption; or
- 1333 (b) a deferral under Part 9, Nondiscretionary Deferral for Eligible Owners.
- 1334 (4)(a) Notwithstanding Section 59-2a-106, an individual who is aggrieved by a denial in
 1335 whole or in part of relief claimed under a county relief program may appeal the
 1336 denial to the county board of equalization.
- 1337 (b) If an individual is dissatisfied with the county board of equalization's decision in an
 1338 appeal under this Subsection (4), the individual may appeal to the commission by
 1339 filing a notice of appeal in accordance with Section 59-2-1006.
- 1340 (5) The authority granted to counties under this section is an extension of the Legislature's
 1341 exercise of authority to provide for property tax relief by statute under Utah
 1342 Constitution, Article XIII, Section 3.
- 1343 Section 12. Section **59-2a-113** is enacted to read:
- 1344 **59-2a-113 (Effective 01/01/27). Notice and public hearing before approval of**
 1345 **county relief program -- Approval by ordinance.**
- 1346 (1) A county may not provide property tax relief through a county relief program unless the
 1347 county first advertises the county's intention to do so, holds a public hearing for
 1348 purposes of considering the county relief program, and approves the county relief

- 1349 program by ordinance as provided in this section.
- 1350 (2) The advertisement required by this section:
- 1351 (a) shall be published:
- 1352 (i) electronically in accordance with Section 45-1-101;
- 1353 (ii) as a class A notice under Section 63G-30-102; and
- 1354 (iii) for at least 14 days before the day on which the taxing entity conducts the public
- 1355 hearing required under this section; and
- 1356 (b) shall contain:
- 1357 (i) the date, time, and location of the public hearing at which the county considers the
- 1358 county relief program; and
- 1359 (ii) the estimated tax impact on an average residential and business property within
- 1360 the county that results from the county relief program.
- 1361 (3) The requirements of Subsections 59-2-919(8)(b)(i) and (c) through (f) apply to the
- 1362 public hearing required by this section.
- 1363 (4) At or following the public hearing required by this section, the county shall approve the
- 1364 county relief program by ordinance.
- 1365 (5) The ordinance described in Subsection (4) shall:
- 1366 (a) describe the purpose of the county relief program and include information regarding
- 1367 the county relief levy required by Section 59-2a-114;
- 1368 (b) establish the qualifications, procedures, and requirements for individuals within the
- 1369 county to apply for and receive relief;
- 1370 (c) explain a property tax relief applicant's appeal rights as described in Subsection
- 1371 59-2a-112(4); and
- 1372 (d) include any other information the county requires to administer the county relief
- 1373 program.
- 1374 (6)(a) Upon approval of the ordinance described in Subsection (4), the county may
- 1375 provide relief through the county relief program beginning no sooner than the
- 1376 calendar year after adoption of the ordinance.
- 1377 (b) An ordinance described in Subsection (4), or any amendment to an ordinance
- 1378 described in Subsection (4), shall take effect on the first day of a calendar year.
- 1379 Section 13. Section **59-2a-114** is enacted to read:
- 1380 **59-2a-114 (Effective 01/01/27). Imposition of county relief levy -- Distribution of**
- 1381 **revenue.**
- 1382 (1) A county that provides relief through a county relief program shall impose a county

- 1383 relief levy as provided in this section.
- 1384 (2) A county shall impose the county relief levy described in Subsection (1):
- 1385 (a) beginning in the calendar year after the first calendar year in which the county
- 1386 provides relief through the county relief program; and
- 1387 (b) in each calendar year after the calendar year described in Subsection (2)(a) in which
- 1388 the county provides relief through the county relief program.
- 1389 (3) A county relief levy:
- 1390 (a) shall be imposed at a rate that is sufficient to generate only the forfeited revenue
- 1391 amount from the prior calendar year for the relief for which the county relief levy is
- 1392 imposed; and
- 1393 (b) is subject to the notice and public hearing requirements of Section 59-2-919 for each
- 1394 calendar year after the first calendar year in which the county imposes the county
- 1395 relief levy.
- 1396 (4) A county that imposes a county relief levy shall separately state the following
- 1397 information on the notices described in Sections 59-2-919.1 and 59-2-1317:
- 1398 (a) the rate of the county relief levy; and
- 1399 (b) the amount of tax levied.
- 1400 (5) A county shall distribute the revenue the county collects from a county relief levy to
- 1401 each impacted taxing entity within the county, based on the impacted taxing entity's
- 1402 proportionate share of forfeited revenue in the prior calendar year.

1403 Section 14. Section **59-2a-901** is repealed and reenacted to read:

1404 **Part 9. Nondiscretionary Deferral for Eligible Owners**

1405 **59-2a-901 (Effective 01/01/27). Nondiscretionary deferral for eligible owners.**

- 1406 (1) For a calendar year beginning on or after January 1, 2027, an eligible owner may apply
- 1407 to the county for a nondiscretionary deferral under this section for postponement of a
- 1408 portion of the property taxes due on the eligible owner's primary residence.
- 1409 (2) A county shall grant an application for a deferral under this section if:
- 1410 (a) the applicant meets the definition of an eligible owner;
- 1411 (b) with respect to the primary residence for which the applicant applies for the deferral:
- 1412 (i) the eligible owner discloses all outstanding mortgages on the residence, none of
- 1413 which are a reverse mortgage;
- 1414 (ii) the eligible owner's equity interest in the residence exceeds the sum of:
- 1415 (A) the amount of taxes and tax notice charges that would be deferred for the
- 1416 applicant under this section for the current calendar year; and

- 1417 (B) the amount of outstanding taxes and tax notice charges previously deferred for
1418 the applicant under this section, including accrued interest; and
- 1419 (iii) there are no delinquent property taxes, delinquent tax notice charges, or
1420 outstanding penalties, interest, or administrative costs related to a delinquent
1421 property tax or a delinquent tax notice charge due on the residence, other than:
1422 (A) taxes and tax notice charges previously deferred under this section; and
1423 (B) accrued interest on the taxes and tax notice charges described in Subsection
1424 (2)(b)(iii)(A); and
- 1425 (c) the applicant complies with the other applicable provisions of this part.
- 1426 (3) Of the total amount of taxes and tax notice charges levied on an eligible owner's
1427 primary residence for a calendar year in which the eligible owner receives a deferral
1428 under this section:
- 1429 (a) the adjusted property tax amount is:
- 1430 (i) for an eligible owner whose household income is \$65,000 or more, 100% of the
1431 lesser of:
- 1432 (A) the base year property tax amount; and
1433 (B) the current year property tax amount;
- 1434 (ii) for an eligible owner whose household income is \$55,000 or more but less than
1435 \$65,000, 75% of the lesser of:
- 1436 (A) the base year property tax amount; and
1437 (B) the current year property tax amount;
- 1438 (iii) for an eligible owner whose household income is \$45,000 or more but less than
1439 \$55,000, 50% of the lesser of:
- 1440 (A) the base year property tax amount; and
1441 (B) the current year property tax amount;
- 1442 (iv) for an eligible owner whose household income is \$35,000 or more but less than
1443 \$45,000, 25% of the lesser of:
- 1444 (A) the base year property tax amount; and
1445 (B) the current year property tax amount; and
- 1446 (v) for an eligible owner whose household income is less than \$35,000, \$0; and
- 1447 (b) the amount deferred is the amount of property taxes exceeding the adjusted property
1448 tax amount.
- 1449 (4)(a) Except as provided in Subsection (4)(b), the deferral period under this section is
1450 one year.

- 1451 (b) The county shall extend the deferral period for one or more subsequent one-year
1452 periods if, for each subsequent calendar year in which the eligible owner seeks to
1453 extend the deferral period:
1454 (i) the eligible owner applies for an extension of the deferral; and
1455 (ii) the application meets the requirements of Subsection (2).
- 1456 (c) For purposes of Subsections 59-2-1331(2)(g)(ii) and 59-2-1343(1)(d), the deferral
1457 period ends on the last day of:
1458 (i) the initial one-year deferral period, if the county does not extend the deferral
1459 period under Subsection (4)(b); or
1460 (ii) the final one-year deferral period subsequently granted, if the county extends the
1461 deferral period under Subsection (4)(b).
- 1462 (5)(a) Taxes and tax notice charges deferred under this section accumulate with interest
1463 and applicable recording fees as a lien against the residential property.
- 1464 (b) A lien described in this Subsection (5) has the same legal status as a lien described in
1465 Section 59-2-1325.
- 1466 (c) To release the lien described in this Subsection (5), except as provided in
1467 Subsections (5)(d) through (f), an eligible owner shall pay the total amount subject to
1468 the lien:
1469 (i) upon the eligible owner selling or otherwise disposing of the residential property;
1470 or
1471 (ii) when the residential property is no longer the eligible owner's primary residence.
- 1472 (d)(i) An eligible owner that receives a deferral under this section does not have to
1473 pay the deferred taxes, deferred tax notice charges, or applicable recording fees
1474 when the residential property transfers to the eligible owner's surviving spouse as
1475 a result of the eligible owner's death.
- 1476 (ii) After the residential property transfers to the eligible owner's surviving spouse,
1477 the deferred taxes, deferred tax notice charges, and applicable recording fees are
1478 due:
1479 (A) upon the surviving spouse selling or otherwise disposing of the residential
1480 property; or
1481 (B) when the residential property is no longer the surviving spouse's primary
1482 residence.
- 1483 (e)(i) An eligible owner that receives a deferral under this section does not have to
1484 pay the deferred taxes, deferred tax notice charges, or applicable recording fees

- 1485 when the residential property transfers between the eligible owner and a trust
1486 described in Section 59-2a-109 if:
- 1487 (A) the eligible owner is the grantor of the trust; and
1488 (B) the residential property remains the eligible owner's primary residence.
- 1489 (ii) After the residential property transfers between the eligible owner and a trust
1490 described in Subsection (5)(e)(i), the deferred taxes, deferred tax notice charges,
1491 and applicable recording fees are due when the residential property is no longer
1492 the eligible owner's primary residence.
- 1493 (f)(i) An eligible owner that receives a deferral under this section does not have to
1494 pay the deferred taxes, deferred tax notice charges, or applicable recording fees
1495 when the residential property transfers between the eligible owner and a special
1496 needs trust as described in 42 U.S.C. Sec. 1396p(d)(4) if the beneficiary of the
1497 trust meets the definition of an eligible owner.
- 1498 (ii) After the residential property transfers to a special needs trust described in
1499 Subsection (5)(f)(i), the deferred taxes, deferred tax notice charges, and applicable
1500 recording fees are due:
- 1501 (A) upon the sale or disposal of the residential property; or
1502 (B) when the residential property is no longer the primary residence of the
1503 beneficiary of the trust described in Subsection (5)(f)(i).
- 1504 (g) When the deferral period ends:
- 1505 (i) the lien becomes due and subject to the collection procedures described in Section
1506 59-2-1331; and
- 1507 (ii) the date of levy is the date that the deferral period ends.
- 1508 (6)(a) If a county grants an eligible owner more than one deferral under this section for
1509 the same residential property, including an extension of the deferral period under
1510 Subsection (4)(b), the county is not required to submit for recording more than one
1511 lien.
- 1512 (b) Each subsequent deferral relates back to the date of the initial lien filing.
- 1513 (7)(a) For each residential property for which the county grants a deferral under this
1514 section, the county treasurer shall maintain a record that is an itemized account of the
1515 total amount of deferred property taxes and deferred tax notice charges subject to the
1516 lien.
- 1517 (b) The record described in this Subsection (7) is the official record of the amount of the
1518 lien.

1519 (8) Notwithstanding Subsection 59-2-1331(2)(c), taxes and tax notice charges deferred
 1520 under this section bear interest at a rate of 3%.

1521 (9) A county may not require approval from lien holders for residential property that is
 1522 subject to a mortgage or trust deed to receive a deferral under this section.

1523 (10) A county that grants a deferral to an eligible owner under this section shall:

1524 (a) provide notice of the adjusted property tax amount to the holder of each mortgage or
 1525 trust deed outstanding on the residential property; and

1526 (b) refund to the eligible owner any amount of property taxes paid by the eligible owner
 1527 during the deferral period in excess of the adjusted property tax amount.

1528 Section 15. Section **59-2a-902** is amended to read:

1529 **59-2a-902 (Effective 01/01/27). Application -- Rulemaking authority.**

1530 (1)[(a)] Except as provided in Section 59-2a-108 or Subsection (2), an applicant for
 1531 deferral for the current tax year shall annually file an application on or before
 1532 September 1 with the county in which the applicant's property is located.

1533 [(b) An indigent individual may apply and potentially qualify for deferral under Part 7,
 1534 Discretionary Deferral, or Part 8, Nondiscretionary Deferral for Property with
 1535 Qualifying Increase, an abatement, or both.]

1536 (2) A county shall extend the September 1 application deadline by one additional year if:

1537 (a) the applicant had been approved for a deferral under this part in the prior year; or

1538 (b) the county determines that:

1539 (i) the applicant or a member of the applicant's immediate family had an illness or
 1540 injury that prevented the applicant from filing the application on or before the
 1541 September 1 application deadline;

1542 (ii) a member of the applicant's immediate family died during the calendar year of the
 1543 September 1 application deadline;

1544 (iii) the failure of the applicant to file the application on or before the September 1
 1545 application deadline was beyond the reasonable control of the applicant; or

1546 (iv) denial of an application would be unjust or unreasonable.

1547 (3)[(a)] An applicant shall include in an application a signed statement that describes the
 1548 eligibility of the applicant for deferral.

1549 [(b) The requirements described in Subsection (3)(a) include:]

1550 [(i) proof that the applicant resides at the single-family residence for which the
 1551 applicant seeks the deferral;]

1552 [(ii) proof of age; and]

1553 [(iii) proof of household income.]

1554 (4) Both spouses shall sign an application if the application seeks a deferral on a residence:

1555 (a) in which both spouses reside; and

1556 (b) that the spouses own as joint tenants.

1557 (5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1558 commission may make rules to implement this section.

1559 Section 16. Section **63J-1-602.2** is amended to read:

1560 **63J-1-602.2 (Effective 01/01/27) (Partially Repealed 07/01/29). List of nonlapsing**
1561 **appropriations to programs.**

1562 Appropriations made to the following programs are nonlapsing:

1563 (1) The Legislature and the Legislature's committees.

1564 (2) The State Board of Education, including all appropriations to agencies, line items, and
1565 programs under the jurisdiction of the State Board of Education, in accordance with
1566 Section 53F-9-103.

1567 (3) The Rangeland Improvement Act created in Section 4-20-101.

1568 (4) The Percent-for-Art Program created in Section 9-6-404.

1569 (5) The LeRay McAllister Working Farm and Ranch Fund Program created in Title 4,
1570 Chapter 46, Part 3, LeRay McAllister Working Farm and Ranch Fund.

1571 (6) The Utah Lake Authority created in Section 11-65-201.

1572 (7) Dedicated credits accrued to the Utah Marriage Commission as provided under
1573 Subsection 17-66-303(2)(d)(ii).

1574 (8) The Wildlife Land and Water Acquisition Program created in Section 23A-6-205.

1575 (9) Sanctions collected as dedicated credits from Medicaid providers under Subsection
1576 26B-3-108(7).

1577 (10) The primary care grant program created in Section 26B-4-310.

1578 (11) The Opiate Overdose Outreach Pilot Program created in Section 26B-4-512.

1579 (12) The Utah Health Care Workforce Financial Assistance Program created in Section
1580 26B-4-702.

1581 (13) The Rural Physician Loan Repayment Program created in Section 26B-4-703.

1582 (14) The Utah Medical Education Council for the:

1583 (a) administration of the Utah Medical Education Program created in Section 26B-4-707;

1584 (b) provision of medical residency grants described in Section 26B-4-711; and

1585 (c) provision of the forensic psychiatric fellowship grant described in Section 26B-4-712.

1586 (15) The Division of Services for People with Disabilities, as provided in Section 26B-6-402.

- 1587 (16) The Communication Habits to reduce Adolescent Threats (CHAT) Pilot Program
1588 created in Section 26B-7-122.
- 1589 (17) Funds that the Department of Alcoholic Beverage Services retains in accordance with
1590 Subsection 32B-2-301(8)(a) or (b).
- 1591 (18) The General Assistance program administered by the Department of Workforce
1592 Services, as provided in Section 35A-3-401.
- 1593 (19) The Utah National Guard, created in Title 39A, National Guard and Militia Act.
- 1594 (20) The Search and Rescue Financial Assistance Program, as provided in Section
1595 53-2a-1102.
- 1596 (21) The Emergency Medical Services Grant Program, as provided in Section 53-2d-207.
- 1597 (22) The Motorcycle Rider Education Program, as provided in Section 53-3-905.
- 1598 (23) The Utah Board of Higher Education for teacher preparation programs, as provided in
1599 Section 53H-5-402.
- 1600 (24) Innovation grants under Section 53G-10-608, except as provided in Subsection
1601 53G-10-608(3).
- 1602 (25) The Division of Fleet Operations for the purpose of upgrading underground storage
1603 tanks under Section 63A-9-401.
- 1604 (26) The Division of Technology Services for technology innovation as provided under
1605 Section 63A-16-903.
- 1606 (27) The State Capitol Preservation Board created by Section 63O-2-201.
- 1607 (28) The Office of Administrative Rules for publishing, as provided in Section 63G-3-402.
- 1608 (29) The Colorado River Authority of Utah, created in Title 63M, Chapter 14, Colorado
1609 River Authority of Utah Act.
- 1610 (30) The Governor's Office of Economic Opportunity to fund the Enterprise Zone Act, as
1611 provided in Title 63N, Chapter 2, Part 2, Enterprise Zone Act.
- 1612 (31) The Governor's Office of Economic Opportunity's Rural Employment Expansion
1613 Program, as described in Title 63N, Chapter 4, Part 4, Rural Employment Expansion
1614 Program.
- 1615 (32) County correctional facility contracting program for state inmates as described in
1616 Section 64-13e-103.
- 1617 (33) County correctional facility reimbursement program for state probationary inmates and
1618 state parole inmates as described in Section 64-13e-104.
- 1619 (34) Programs for the Jordan River Recreation Area as described in Section 65A-2-8.
- 1620 (35) The Division of Human Resource Management user training program, as provided in

- 1621 Section 63A-17-106.
- 1622 (36) A public safety answering point's emergency telecommunications service fund, as
1623 provided in Section 69-2-301.
- 1624 (37) The Traffic Noise Abatement Program created in Section 72-6-112.
- 1625 (38) The money appropriated from the Navajo Water Rights Negotiation Account to the
1626 Division of Water Rights, created in Section 73-2-1.1, for purposes of participating in a
1627 settlement of federal reserved water right claims.
- 1628 (39) The Judicial Council for compensation for special prosecutors, as provided in Section
1629 77-10a-19.
- 1630 (40) A state rehabilitative employment program, as provided in Section 78A-6-210.
- 1631 (41) The Utah Geological Survey, as provided in Section 79-3-401.
- 1632 (42) The Bonneville Shoreline Trail Program created under Section 79-5-503.
- 1633 (43) Adoption document access as provided in Sections 81-13-103, 81-13-504, and
1634 81-13-505.
- 1635 (44) Indigent defense as provided in Title 78B, Chapter 22, Part 4, Utah Indigent Defense
1636 Commission.
- 1637 (45) The program established by the Division of Facilities Construction and Management
1638 under Section 63A-5b-703 under which state agencies receive an appropriation and pay
1639 lease payments for the use and occupancy of buildings owned by the Division of
1640 Facilities Construction and Management.
- 1641 [~~(46) The State Tax Commission for reimbursing counties for deferrals in accordance with~~
1642 ~~Section 59-2-1802.5.~~]
- 1643 [~~(47)~~ (46) The Veterinarian Education Loan Repayment Program created in Section 4-2-902.
1644 Section 17. **Repealer.**
1645 This bill repeals:
1646 Section **59-2a-201, Purpose.**
1647 Section **59-2a-202, Renter's credit authorized -- No interest allowed.**
1648 Section **59-2a-203, Time for filing claim for renter's credit -- One claimant per household**
1649 **per year.**
1650 Section **59-2a-204, Statement required of renter claimant.**
1651 Section **59-2a-205, Amount of renter's credit -- Cost-of-living adjustment -- Prohibition**
1652 **on credit for rental assistance payment -- Calculation of credit when rent includes utilities --**
1653 **Limitation -- General Fund as source of credit -- Maximum credit.**
1654 Section **59-2a-206, Determination of rent when not arm's-length transaction.**

1655 Section **59-2a-301, Purpose of part.**

1656 Section **59-2a-302, Homeowner's credit authorized -- No interest allowed.**

1657 Section **59-2a-303, Application for homeowner's credit -- Time for filing -- Obtaining**
1658 **payment from General Fund.**

1659 Section **59-2a-304, Claim applied against tax liability -- One claimant per household per**
1660 **year.**

1661 Section **59-2a-305, Amount of homeowner's credit -- Cost-of-living adjustment --**
1662 **Limitation -- General Fund as source of credit.**

1663 Section **59-2a-401, Tax abatement for indigent individuals -- Maximum amount.**

1664 Section **59-2a-402, Application -- Rulemaking.**

1665 Section **59-2a-701, Tax and tax notice charge deferral.**

1666 Section **59-2a-702, Application -- Rulemaking authority.**

1667 Section **59-2a-801, Nondiscretionary property tax and tax notice charge deferral for**
1668 **property with qualifying increase.**

1669 Section **59-2a-802, Application -- Rulemaking authority.**

1670 Section **59-2a-903, Reimbursement to counties.**

1671 Section 18. **FY 2027 Appropriations.**

1672 The following sums of money are appropriated for the fiscal year beginning July 1,
1673 2026, and ending June 30, 2027. These are additions to amounts previously appropriated for
1674 fiscal year 2027.

1675 Subsection 18(a). **Operating and Capital Budgets**

1676 Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the
1677 Legislature appropriates the following sums of money from the funds or accounts indicated for
1678 the use and support of the government of the state of Utah.

1679 ITEM 1 To Department of Government Operations - Finance - Mandated

1680 From General Fund 8,954,000

1681 From General Fund, One-time (7,806,000)

1682 Schedule of Programs:

1683 Property Tax Deferral 1,148,000

1684 Under the provisions of Utah Code Annotated
1685 Title 63G, Chapter 6b, the Legislature intends that the
1686 Division of Finance provide a direct award grant of
1687 \$1,148,000 to the Utah Association of Counties in Fiscal
1688 Year 2027 for payment of loans to counties and

1689 administrative costs in accordance with Subsection
1690 59-2-1602(5), enacted in S.B. 78, Property Tax Relief
1691 Amendments.

1692 Section 19. **Effective Date.**

1693 This bill takes effect on January 1, 2027.

1694 Section 20. **Coordinating S.B. 78 with S.B. 206.**

1695 If S.B. 78, Property Tax Relief Amendments, and S.B. 206, Tax Amendments, both pass
1696 and become law, the Legislature intends that, on January 1, 2027:

1697 (1) the amendments to Subsection 59-2-1602(1)(b) in S.B. 78 not be made;

1698 (2) Subsection 59-2-1602(1)(e), enacted in S.B. 206, be amended to read:

1699 "(e) Except as provided in Subsection (6), the program manager may spend money
1700 the Division of Finance allocates to the program manager only for STATS."; and

1701 (3) Subsection 59-2-1602(5), enacted in S.B. 78, be renumbered and amended to read:

1702 "(6) (a) Subject to appropriation, the program manager may use money in the fund to:

1703 (i) make loans to counties to pay the costs to the county and impacted taxing entities
1704 resulting from the county's granting of deferrals under Chapter 2a, Part 9,

1705 Nondiscretionary Deferral for Eligible Owners; and

1706 (ii) pay the program manager's administrative costs in making loans under this
1707 Subsection (6).

1708 (b) A county or impacted taxing entity that receives loan proceeds under this
1709 Subsection (6), either directly or indirectly, may not increase the county's or impacted
1710 taxing entity's certified tax rate as a result of receiving less property tax revenue
1711 resulting from the county's granting of deferrals under Chapter 2a, Part 9,
1712 Nondiscretionary Deferral for Eligible Owners."