

2023 Legislation Summary—Property Tax

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[H.B. 2 Public Education Budget Amendments \(Effective July 1, 2023\)](#)

Sponsors: Rep.Susan Pulsipher, Sen. Lincoln Fillmore

For a fiscal year that begins July 1, 2023, sets the minimum public basic local amount at \$708,960,800, the minimum basic estimated rate at 0.001356, the WPU value amount at \$27,113,600, and the WPU value estimated rate at 0.000052.

[H.B. 22 Local District Amendments \(Effective Feb 27, 2023\)](#)

Sponsors: Rep.Stewart Barlow, Sen. Curtis Bramble

Replaces the term “local district” with the term “special district”

[H.B. 31 Wildlife Resource Recodification Cross \(Effective July 1, 2023\)](#)

Sponsors: Rep. Case Snider, Sen. Scott Sandall

Changes relevant cross references and makes technical changes. Specifies that the creation of a migratory bird production area does not impair the ability of land within the migratory bird production area to qualify for FAA.

[H.B. 56 Tax Assessment Amendments \(Effective May 3, 2023\)](#)

Sponsors: Rep.Steve Eliason, Sen. Lincoln Fillmore

Requires county assessors to provide assessment data and any other requested assessment information to the USTC annually on or before March 31st, 15 days after the roll closes, 15 days after the auditor delivers the roll to the treasurer, and at any other time the commission requests the information. The commission may review and provide findings and recommendations to the counties on the received data for annual property value updates and detailed property characteristic reviews; authorizes the Tax Commission to subscribe to a market data service as necessary to help provide recommendations.

[H.B. 58 Tax Modifications \(Effective May 3, 2023\)](#)

Sponsors: Robert Spendlove, Chris Wilson

Clarifies that a county assessor or the county board of equalization does not bear the burden of proof in an appeal if a value that is equal to the inflation adjusted value is asserted. The county is permitted to remit or abate taxes for a calendar year of an indigent individual if the individual owned the subject property as of Jan 1 of the calendar year. Authorizes a county legislative body to adopt rules or ordinances to effectuate an abatement or exemption or designate one or more persons to perform the functions necessary to effectuate an abatement or exemption under Title 59, Chapter 2, Part 18, Tax Deferral and Tax Abatement and Title 59, Chapter 2, Part 19, Armed Forces Exemptions. Eliminates the requirement that a property tax notice state the percent difference between the taxpayer’s liability for the multi county A&C and state basic rates when the calculated rate is different from the proposed/final rate. Last, it cleaned up urban farming acreage if the land remaining after government acquisition is less than 1 acre (to match other statutes).

[H.B. 77 Local District Revisions \(Effective Feb. 27, 2023\)](#)

Sponsors: Rep.Stewart Barlow, Sen. Curtis Bramble66

Replaces the term “local district” with the term “special district”

[H.B. 119 Charitable Organization Registration Amendments \(Effective Feb 27, 2023\)](#)

Sponsors: Rep. James Dunnigan, Sen. Curtis Bramble

Makes it easier for organizations that are already federally tax-exempt from needing to register as a charitable organization in Utah and place them on a searchable list of such organizations.

[H.B. 151 Veteran Property Tax Revisions](#) (Effective Jan. 1, 2023)

Sponsors: Rep. Karianne Lisonbee, Sen. David Buxton

Increases the amount of taxable property that is exempted under the disabled veterans' abatement. This bill increases the value in 2023 from the existing \$305,789 to \$479,504.

[H.B. 169 Urban Farming Assessment Act Amendments](#) (Effective May 3, 2023)

Sponsors: Rep. Karen Peterson, Sen. Scott Sandall

Allows the counties to limit the function of properties that are authorized to participate in urban farming, if they choose, to strictly cultivate food or engage in livestock production/grazing or both.

[H.B. 231 Low Income Housing Property Tax Exemption](#) (Effective Jan 1, 2023)

Sponsors: Rep. Steve Eliason, Sen. Lincoln Fillmore

Provides that a charitable exemption from property tax is available to entities that jointly own a property that: is used for the purpose of providing permanent supportive housing; has an owner that is a nonprofit entity, or that is a housing authority that operates the permanent supportive housing; has an owner that receives public funding from a federal, state, or local government entity to provide support services and rental subsidies to the permanent supportive housing; is intended to be transferred at or before the end of the compliance period to an entity or a housing authority that will continue to operate the property as permanent supportive housing; and has been certified by the Utah Housing Corporation as meeting the above requirements.

[H.B. 257 Greenbelt Property Amendments](#) (Effective May 3, 2023)

Sponsors: Rep. Jason Kyle, Sen. Ron Winterton

Requires a county or commission to waive the acreage requirement for agricultural assessment if the assessed property fails to meet the acreage requirement because a qualified utility or governmental entity exercises eminent domain.

[H.B. 299 Boating Amendments](#) (Effective Jan 1, 2024)

Sponsors: Rep. Casey Snider, Sen Curtis Bramble

Diverts 50% of the revenue generated from the statewide uniform fee on vessels less than 31 feet in length to the newly created Utah Boating Grant Account.

[H.B. 345 Local District Property Tax Amendments](#) (Effective May 3, 2023)

Sponsors: Rep. Karen Peterson, Sen. Lincoln Fillmore

Requires a member of a board of trustees of certain local districts to report at a public meeting contemplated property tax increases and certain bond issuances and allows the appointing legislative body to express the legislative body's sentiment regarding the local district's contemplated property tax increase or bond issuance.

[H.B. 371 Working Farm and Ranch Protection Fund](#) (Effective May 3, 2023)

Sponsors: Rep. Casey Snider, Sen. Scott Sandall

Counties must use 20% of rollback taxes and fees in lieu of rollback taxes, for the preservation of open land and working agricultural land via conservation easements.

[H.B. 397 Utah Farming Assessment Amendments \(Effective Jan 1, 2023\)](#)

Sponsors: Rep. Mike Kohler, Sen. David Hinkins

Provides that a portion of land withdrawn from assessment under the Farmland Assessment Act is not subject to a rollback tax if the land is eligible for, and the owner applies for, assessment under the Urban Farming Assessment Act. Establishes a renewal application approved by the Tax Commission under the Urban Farming Assessment Act.

[H.B. 433 Public Land Geographic Data Amendments \(Effective May 3, 2023\)](#)

Sponsors: Rep. Robert Spendlove, Sen. Don Ipson

Requires the Utah Geospatial Resource Center, in coordination with the county assessors, and the Governor's Office of Planning and Budget, to annually compile a statewide GIS database of all government-owned property parcels in internet-accessible, searchable, and map format. Specifies that the database shall include the parcel's: number, owner, location, and size.

[H.B. 539 Veteran Property Tax Exemption \(Effective May 3, 2023\)](#)

Sponsors: Rep. Jon Hawkins, Sen. Michael McKell

A veteran claimant who has a 100% service-connected disability rating by the Veterans Benefits Administration that is permanent and total may submit an application for a veterans exemption before they own a residence. They must submit a real estate purchase contract or similar documentation, file the application in the county where the residence is located and use the residence as the primary residence.

[S.B. 1 Public Education Base Budget Amendments \(Effective July 1, 2023\)](#)

Sponsors: Sen. Lincoln Fillmore, Rep. Susan Pulsipher

Removes obsolete language and percent change from the valuation notice regarding the expired freeze of the minimum basic tax rate.

[S.B. 34 Water Infrastructure Funding Study \(Effective March 14, 2023\)](#)

Sponsors: Sen. Dan McCay, Rep. Walt Brooks

Directs the Department of Natural Resources to study the use of property tax revenue to fund water infrastructure, treatment, and delivery, make recommendations for future funding, and submit a written report to the Natural Resources, Agriculture, and Environment Interim Committee and the Revenue and Taxation Interim Committee on or before October 30, 2024.

[S.B. 43 Public Notice Requirements \(Effective May 3, 2023\)](#)

Sponsors: Sen. Stephanie Pitcher, Rep. Norman Thurston

This bill cleans up public notice requirement language by grouping/classifying current notification requirements and groups it together under one section. As it relates to property tax, this bill does not remove any current mandatory requirements, but creates new requirements that an entity place a notification on their website and complete one of the following additional options:

- Publish a notice summary statement in a newspaper of general circulation

- Post one notice summary statement, and at least one additional notice summary statement per 2,000 population, in places that are reasonably likely to be seen by members of the public, subject to a maximum of 10 notices
- Include a notice summary statement with a newsletter, periodical, utility bill, or other material that is regularly distributed to members of the public
- Mail a notice summary statement to each residence
- Transmit a notice summary statement by electronic means in a manner that the notice summary statement is reasonably likely to be seen by members of the public

[S.B. 75 Sand and Gravel Sales Tax Amendments \(Effective May 3, 2023\)](#)

Sponsors: Sen Scott Sandall, Rep. Bridger Bolinder

Beginning July 2023, and each July thereafter, directs the Tax Commission to use the gross sales data obtained from all sand and gravel extraction sites in the state for property tax purposes to calculate the tonnage ratio of sand and gravel production in a single county, city, or town compared to sand and gravel production statewide during the previous calendar year.

[S.B. 81 Property Tax Deferral Revisions \(Effective Jan 1, 2023\)](#)

Sponsors: Sen. Lincoln Fillmore, Rep. Jordan Teuscher

This is a cleanup bill for [SB 25 \(2022\)](#). In this bill, which is discretionary until January 1, 2024 but mandatory thereafter, the tax commission is responsible for reimbursing any requests for reimbursement on this deferral until December 31, 2026. Grantors of trusts are now included when determining eligibility based on “household liquid resources”. Additionally, this relief that, if approved, lasts until the property is sold/disposed of or is no longer the owner’s primary residence, and can transfer to the surviving spouse or a trust as long as the applicant continues to file annually. This relief does not disqualify applicants from qualifying for other forms of indigent relief, but, to qualify for this relief, an applicant cannot be delinquent on property taxes owed when applying initially. To dissuade individuals from improperly claiming this tax relief, there are additional fees and penalties that must be paid starting from the date of initial application and not when errors/fraudulently are discovered.

[S.B. 84 Housing and Transit Reinvestment Zone Amendments \(Effective May 3, 2023\)](#)

Sponsors: Sen. Wayne Harper, Rep. Casey Snider

Requires that within 14 days after the date on which the Governor's Office of Economic Opportunity (GOEO) receives a proposal to create a housing and transit reinvestment zone, GOEO must provide notice of the proposal to the Tax Commission; after receiving notice from GOEO of a proposed housing and transit reinvestment zone, the Tax Commission must evaluate the feasibility of administering the tax implications of the proposal, provide a letter to GOEO describing any challenges in the administration of the proposal, or indicating that the Tax Commission can feasibly administer the proposal; also removes a designee from the Tax commission as a voting member of the transportation reinvestment zone committee.

[S.B. 115 Notice of Tax Sale Requirements \(Effective March 3, 2023\)](#)

Sponsors: Sen. Keith Grover, Rep. Tyler Clancy

Requires a county auditor in a county of the first class to provide notice of a tax sale by publishing notice on the county auditor's or county's website.

[S.B. 157 Personal Property Amendments \(Effective Jan 1, 2023\)](#)

Sponsors: Sen. Wayne Harper, Rep. Steve Eliason

Repeals the election for assessment and taxation of non capitalized personal property according to a schedule under Class 28.

[S.B. 187 State Fair Park Amendments \(Effective May 3, 2023\)](#)

Sponsors: Sen. Scott Sandall, Rep. Mike Schultz

Dissolves the Utah State Fair Corporation to create the State Fair Park Authority. This State Fair Park Authority is explicitly given an incremental value that is equal to the fair park land and the personal property located on the property that is subject to privilege tax. Any revenues from privilege taxes on personal property located on fair park land shall be paid to the State Fair Park Authority.

[S.B. 201 Radon Notice Amendments \(Effective May 3, 2023\)](#)

Sponsors: Sen. Michael Kennedy, Rep. Katy Hall

Requires the Division of Waste Management and Radiation Control to provide information about the effects of radon in the home and availability of testing of radon testing to treasurers via electronic means to be printed on a 4" x 5.5" insert before September 1, 2023. The treasurer may include these notices in the 2023 tax notices.

[S.B. 219 Criminal Privacy Violation Amendments \(Effective May 3, 2023\)](#)

Sponsors: Sen. Michael Kennedy, Rep. Katy Hall

Recites that a property owner has an expectation of privacy regarding characteristics, data, or information pertaining to the owner's property that is not immediately apparent through routine visual observation of the property and requires ground-penetrating technology to detect, observe, measure, map, or otherwise capture information or data about the property or characteristics of the property. Clarifies that the owner's expectation of privacy does not apply to the lawful practices of a governmental entity.

[S.B. 241 Utah Inland Port Authority Amendments \(Effective March 14, 2023\)](#)

Sponsors: Sen. Jerry Stevenson, Rep. Mike Schultz

Modifies the allowable uses of property tax differential and changes the amount to be paid. Additionally, it designates that PIDs may be subsidiaries of the development authority that creates the PID.