

Utah Property Tax Calendar

USTC=Utah State Tax Commission			<i>Revised 05/14/2019</i>
January			
Date	Responsible Party	Action	Statutory Authority
Before Jan. 1st	Taxing Entities	County, city and town legislative bodies and all taxing entities are to inform USTC of boundary changes, annexations and creation of new taxing entities in order to obtain the proper tax base. Boundary actions are not effective unless certification from Lt. Governor is filed with county recorder.	59-2-305.5 & 67-1a-6.5
Jan. 1st	Assessor	Lien Date--All property appraised based upon situs and status as of this date (real and personal).	59-2-103 & 59-2-104
On Jan.1st	Assessor, Treasurer & Auditor	Exemption status determined by ownership on this day (unless proportional payment is required under 59-2-1101(2)(b),(4)&(5)).	59-2-1101
On or Before Jan. 1st	USTC	Reimburse counties for homeowner's tax credits granted if list of claimants from county is received by preceding November 30. Otherwise, within 30 days from receipt of list	59-2-1206
On Jan. 1st	Treasurer	Interest rate (the federal funds target rate +6%) to be applied to delinquent real property taxes is established as of this date. Must be between 7% and 10%.	59-2-1331
On Jan. 1st	State Property Tax Division	Provide access to returns to centrally assessed taxpayers.	
On first Monday in January	Assessor, Treasurer & Auditor	Make annual settlement with the county auditor for all revenues collected in the previous year.	59-2-1316
On or Before first Monday in Jan.	USTC	Remits railcar and state assessed commercial vehicle collections due the state to the state treasurer and collections due the counties to the county treasurers.	59-2-1307
On or Before Jan. 15th	USTC	State Land Board as well as the chief executive officer of any state agency (if applicable) provides USTC with a list of lands sold by the state for assessment and nomenclature purposes. Sales under contract must also include purchase price and amount paid as of Jan. 1st.	59-2-215
On or Before Jan. 30th	Recorder	Provide county assessors with maps and plats showing legal description changes for previous year and record owners as of noon, Jan. 1st.	17-21-22
By Jan. 31st	State Property Tax Division	Provide updated nomenclature of taxing entities and tax areas to counties.	
By Jan. 31st	Auditor	Send year-end BOE adjusted data/values by tax area and type to State Property Tax Division (Report 233b).	

February			
Date	Responsible Party	Action	Statutory Authority
From Feb. 1st	Assessor	Signed statements of personal property should begin to be mailed to property owners.	
By Feb. 1st	USTC	Furnish assessor with a list of state lands sold and a list of certain patented lands for assessment purposes.	59-2-216
First week in Feb.	Treasurer	Report delinquencies on centrally assessed property to the Tax Commission.	59-2-1311
March			
Date	Responsible Party	Action	Statutory Authority
Before Mar. 1st	County Legislative Body	Notify USTC to use modified version of "Notice of Property Valuation & Tax Changes" form. USTC must respond in 15 days.	R884-24P-24
On or Before Mar. 1st	USTC	Annual return is due to USTC for centrally assessed taxpayers.	59-2-202 & 59-2-207
On or Before Mar. 1st	County BOE (Auditor)	Annual statement (form PT-21) due from exempt taxpayers.	R884-24P-35
On or before Mar. 15th	Treasurer	Complete the official record of delinquent taxes, and attach the "Treasurer's Certificate to Record of Delinquent Taxes".	59-2-1339
Mar. 15th	USTC	Calculate state-assessed commercial vehicle county property tax allocation percentage for current year and provide to USTC Administration/Distribution Section	
Mar. 15th	Treasurer	Provide county auditors with the list of four year delinquent properties to be advertised for tax sale.	59-2-1343
By Mar. 31st	Assessor & USTC	Mutually approve a final sales list for use in the annual Sales Ratio Study.	59-2-704 & R884-24P-27
On or Before Mar. 31st	Auditor	Submit County Auditor's Summary Report of Increment Value & Increment Paid to CDRA Agencies By Taxing Entity (Report 700) to USTC	17C-1-606
By Mar. 31st	Treasurer	Make final settlement with all taxing entities including payment of all apportioned interest and complete a statement of the final settlement and collection rates (Report 750). Submit the completed Report 750, to USTC. Provide taxing entities with a statement of taxes charged and distributed for previous tax year.	59-2-1365 & Article XIII, Sec. 5, Utah Constitution
April			
Date	Responsible Party	Action	Statutory Authority
Apr. 1st	County BOE (Auditor)	County notifies previously exempt property owners who failed to file annual signed statement of the board of equalization intent to revoke their exemption.	59-2-1102
Apr. 30th	USTC	Provide county assessor with a preliminary Sales Ratio Study.	59-2-704 & R884-24P-27

May			
Date	Responsible Party	Action	Statutory Authority
On May 1st	Taxpayer	Application for assessment under the Farmland Assessment Act (Greenbelt Law) must be filed by this date with the county assessor, or a late filing fee may be assessed along with any other prescribed fees.	59-2-508
By May 1st	USTC	Assess centrally assessed property and notify owners and county assessors of the assessment.	59-2-201
May 1st	USTC	Notify counties of estimated cost of personal property audits for the current fiscal year.	59-2-705
On or before May 1st.	County BOE (Auditor)	County BOE shall hold hearings and render written decisions to determine exemptions (for properties acquired on or after Jan. 1st, the latter of May 1st or 30 days after the exemption is filed).	59-2-1102
On or before May 15th	County BOE (Auditor)	Notify owners of exempt property of BOE decisions. Include a copy of the written decision (for properties acquired on or after Jan. 1st, the latter of May 1st or 45 days after the exemption is filed).	59-2-1102
May 15th	County BOE (Auditor)	Personal property appeals are due in many cases. Taxpayers in a county of the first class have until the latter of this date or 60 days after a signed statement is requested by the assessor. Decisions are due within 60 days of the application. Personal property subject to a value based uniform fee may appeal to the USTC within 30 days of receiving the tax notice.	59-2-306 & 59-2-1005
Before May 22nd	Assessor	Corrective actions, other than factor orders, issued the previous year must be implemented.	R884-24P-27
By May 22nd	Assessor	Complete assessment roll and deliver to county auditor with required signed statement.	59-2-303 & 311
Before May 25th	USTC	Apportion to each tax area the value of centrally assessed property and provide apportioned values to county auditors.	59-2-801
May/June			
Date	Responsible Party	Action	Statutory Authority
May/June	Auditor	Advertise, in each of the four weeks preceding the sale, properties to be sold at the tax sale. Notice of the sale must also be mailed to last known record owners and other lien holders.	59-2-1351
May/June	Treasurer/Auditor	Property owners may redeem delinquent property up to the date of the sale.	59-2-1346

June

Date	Responsible Party	Action	Statutory Authority
On or before June 1st	Assessor	Prepare statement of the current-year taxable values for each entity (Report 697) and changes in real property values resulting from factoring, reappraisal and legislative/or court changes (Report 714) and deliver to the county auditor and USTC.	59-2-924
On or before June 1st	Auditor	Send the current-year values and all related information to the State Tax Commission for use in the verification of the calculation of certified tax rates. (Reports 697, 695, 710, 714).	59-2-924
On or before June 1st	USTC	Provide county auditors with a list of all judgments issued by USTC between June 1 and December 15 of the previous year, and December 16 and May 31st of the current year.	
On or before June 1st	USTC	Supply proposed personal property valuation schedules to counties and interested parties.	R884-24P-33
Before June 8th	USTC	Send a list of centrally assessed values to county auditors.	59-2-802
Before June 8th	Auditor	Transmit to the USTC a statement prepared from the assessment book listing values of all property with patented mining claims listed separately. Completed via Gentax.	59-2-322
On or Before June 8th	Auditor	Provide certified tax rates, forms, instructions and valuation information to each taxing entity.	59-2-924
June 10th	USTC	Complete the Annual Sales Ratio Study and issue any corrective action orders.	59-2-704, R884-24P-27
Before June 15th	USTC	USTC shall ascertain from the State Board of Education the weighted pupil units in each school district.	59-2-902
Before June 17th	USTC & County Auditor	Transmit to county auditor a statement of any changes made by USTC to the assessment book of the county. Auditor is to make corresponding changes in the county's assessment book. May be completed the later of June 17th or within 10 days of Auditor's statement required in 59-2-322.	59-2-323
By June 20th	Assessor	Request in writing a hearing before the Tax Commission regarding any corrective action order issued by the commission.	59-2-704, R861-1A-11
On or Before June 22nd	Taxing Entities	Enter proposed tax rates in the Certified Tax Rate system so they may be finalized by USTC or begin TNT process for Fiscal Year Entities.	59-2-912, 59-2-924
On or Before June 22nd	USTC	Certifies the minimum basic rate that will generate the revenue specified by the legislature to sustain the schools' basic program.	53A-17a-135
By June 22nd	USTC	Calculates the rate of state tax to be levied and collected on the taxable value of all property in the state, which is the State Assessing and Collecting Levy. Transmits this rate to each county auditor and to the State Auditor's office.	59-2-901
On or Before June 30th	Fiscal Year Taxing Entities	Adopt final or tentative budget. Notify county governing body of intent to increase property taxes for the next fiscal year, if applicable.	59-2-919 & 59-2-924

June Cont.			
Date	Responsible Party	Action	Statutory Authority
Before June 22nd	Taxing Entity	Adopt tentative budgets and proposed tax rates and report them to the county auditor on Report 693. The county auditor signs and transmits these completed forms to USTC. Online www.taxrates.utah.gov	59-2-909, 59-2-912, 59-2-913 & 59-2-924
Before June 22nd	Auditor	Approves and transmits completed taxing entity forms showing the proposed budgets and tax rates to USTC.	59-2-913
By June 20th	BOE (Auditor)	File appeal of any Sales Ratio corrective action order. Appeal must be filed within 10 days of correction order mailing.	59-2-704, R884-24P-27 & R861-1A-11
By June 30th	USTC	Hold a hearing regarding any appeal of a corrective action order issued by the Tax Commission.	59-2-704, R861-1A-11
July			
Date	Responsible Party	Action	Statutory Authority
On or before July 1	USTC	Conducts public hearing on personal property valuation schedules.	R884-24P-33
On or Before July 1	Assessor	Prepare or revise plans to implement annual property value updates and review property characteristics at least once every five years; and make the plans available for public review.	59-2-303.1
Before July 7	USTC	Examine and compare reports of county auditors to equalize the assessment of taxable property among the counties of the state.	59-2-1009
By July 10th	USTC	Render a decision and order on any appeal of a corrective action order issued by the Tax Commission.	59-2-704, R861-1A-11
By July 15th or two weeks before public hearing	Fiscal Year Taxing Entity OR County Auditor	Publish a newspaper advertisement and post on the public notice websites: www.utah.gov/pmn/index.html , www.utahlegals.com , & county and entity websites. TNT ad's must be completed on the Certified Tax Rates System (www.taxrates.utah.gov). If two or more entities are going through TNT , the Auditor must publish a combined newspaper ad and post on the public notice websites	59-2-919, 59-2-919.1 & 59-2-919.2
Prior to July 22	Assessor, Auditor	Implement all factor orders prior to mailing of valuation notice.	59-2-704, 59-2-919.1 & R884-24P-27
On or before July 22	Auditor	Prepare and mail "Notice of Valuation and Tax Changes" to all real property owners, including centrally assessed property owners. Notice is to include date, time and place of public budget hearings for fiscal year entities raising taxes.	59-2-919 & 59-2-919.1
By July 25th or 1 week before public hearing	Fiscal Year Taxing Entity	Publish same advertisement as was used the week before. This is required regardless if the Auditor published a combined ad. All copies of newspaper advertisements must be sent in to county auditor and tax commission	59-2-919, 59-2-919.1 & 59-2-919.2
July 31st	USTC	Complete all Sales Ratio corrective action order compliance audits.	59-2-704, R884-24P-27

August

Date	Responsible Party	Action	Statutory Authority
Later of Aug. 1st or 90 days after mailing of assessment	USTC	Centrally assessed property owners file appeals with State Tax Commission (appeals may be accepted after this date if postmarked within 30 days of valuation notice date)	59-2-1007 & R61-1A-20
From August 1st	USTC	Conduct hearings on centrally assessed appeals (scheduling conferences shall be completed by December 15).	59-2-1007
On or before Aug. 1st	USTC	Mail bill to county assessors for personal property auditing services.	
After August 1st or at least 10 days after mailing Valuation Notice	Fiscal Year Taxing Entity	Hold public hearing(s) on the property tax increase, before adopting final budget. Resolution PT-800 must be sent to the USTC.	59-2-919, 59-2-919.1 & 59-2-919.2
By Aug. 15th	Recorder	Report all ownership changes for the first seven months to county assessors. (Subsequent ownership changes are reported on the fifteenth day of each month for the remainder of the year.)	17-21-22

September

Date	Responsible Party	Action	Statutory Authority
Before Sep. 1st	Taxing Entities & Auditor	Fiscal year entities proposing a judgment levy and/or tax increases are to advertise the tax increase and/or judgment levy, hold public hearings, adopt by resolution final budgets and tax rates and report this information to county auditor & USTC on Report 800 "Resolution Adopting Final Tax Rates and Budgets".	59-2-919 & 59-2-920
Before Sep. 1st	Auditor or Treasurer	Application for homeowner's credit (circuit breaker) filed with county.	59-2-1206
On or Before Sep. 1st	Auditor or Treasurer	Applications for tax relief filed with county for veteran and blind exemptions and indigent abatements and deferrals.	59-2-1105, 59-2-1106 & 59-2-1109
On or before September 1	Treasurer	Remit payment to USTC for personal property audit service	

September Cont.

Date	Responsible Party	Action	Statutory Authority
Sep. 15th	County BOE & County Auditor	Applications for appeal of locally assessed real property are due to the county board of equalization. Hearings are held and decisions made through October 1. Application must be submitted the latter of Sep. 15th or 45 days after the mailing of valuation notices.	59-2-1001 & 59-2-1004
On or Before Sep. 15th	BOE & Auditor	Notify taxing entity of changes in taxing entity's assessment roll, change in entity's adopted tax rate. An increase in adopted rate due to a reduction in value is not subject to TNT.	59-2-921
By Sep. 30th	USTC	Final approval of the certified and proposed tax rates for each taxing entity. Once approved, the USTC sends official notice of the approval to the county auditors.	59-2-914

October

Date	Responsible Party	Action	Statutory Authority
October & November	BOE & Auditor	County BOE issues decisions on real property appeals within a 60 day period after the day on which the application was made. Please note that the County Auditor must make official all changes made by the County BOE by October 15th.	59-2-1004 & 59-2-1006
By Oct. 1st	USTC	Final rule approval on personal property valuation schedules.	
By Oct. 1st	Calendar Year Taxing Entities	Notify county governing body of intent to increase property taxes for the next calendar year.	59-2-919
Before Oct. 2nd	USTC	Farmland Advisory Committee reports recommendation of land classification and taxable valuations per acre to the State Tax Commission.	59-2-514
Before Oct. 15th	Auditor	Make official record of all changes ordered by the county board of equalization and affix signed statement to the record.	59-2-1011
14 or more days before Nov general or municipal election.	Calendar Year Taxing Entities	In a public meeting, as a separate agenda item, state: intent to increase property taxes, dollar amount of increase and purpose for increase, approximate percentage of increase.	59-2-919
7 or more days before election	Calendar Year Taxing Entities	Mail a parcel specific notification to each owner of property stating the amount of taxes due with the current property tax budget and the estimated tax due with an increased property tax budget.	59-2-919

November			
Date	Responsible Party	Action	Statutory Authority
Prior to Nov. 1st	Auditor	County Auditor is to: 1. Deliver the corrected assessment roll (including adjustments and relief) to the county treasurer with signed statement. 2. Charge the county treasurer to account for all taxes levied (with some exceptions).	59-2-325, 59-2-326 & 59-2-327
By Nov. 1st	Treasurer	Mail tax notices.	59-2-1317
For 2 weeks before Nov. 1st	County Legislative Body	Publish in two newspaper issues a notice of proclamation extending the date when taxes become delinquent (if applicable) to noon, December 30th.	59-2-1332
On or before Nov 1	Auditor & USTC	Redevelopment agencies file reports with county auditors, USTC, the State Board of Education, and all taxing entities impacted.	17C-1-601,602,603
By Nov. 15th	USTC	Inform county auditor of all judgments issued by USTC between June 1 and November 15. This requires USTC to adopt a self-imposed cut-off date for issuing further judgments through the end of the calendar year.	
By Nov. 15th	USTC	Calculate state assessed commercial vehicle statewide tax rate for upcoming year and provide to Motor Vehicle Division.	
By Nov. 15th	USTC	Calculate federal mandated relief percentage for transportation companies and provide county assessors with the percentage to be applied to related commercial vehicle property.	
November Cont.			
Date	Responsible Party	Action	Statutory Authority
Nov. 30th	USTC	Provide to county assessor list of state-assessed commercial vehicle companies for assessment of transportation-related real/personal property and application of federal relief.	59-2-201
On or Before Nov. 30th	Auditor & USTC	Redevelopment agencies with more than \$1 million dollars revenue or expenditure file audit reports with county auditors, USTC, the State Board of Education, and all taxing entities impacted. This must occur within 180 days of the end of the agency's fiscal year.	17C-1-604 & 605
On or Before Nov. 30th	Auditor or Treasurer	If county submits request for homeowner credit reimbursement to USTC by November 30th, payment will be received by January 1. If the list is not received by November 30th, payment is to be made within 30 days of receipt of the list.	59-2-1206
October, November or December	Calendar Year Taxing Entities	Counties and other calendar year taxing entities declaring tax increases, advertise twice and hold public hearings on the property tax increase, before, adopting final budget. Resolution PT-800 must be sent to USTC.	59-2-919

December			
Date	Responsible Party	Action	Statutory Authority
Dec. 1st	Treasurer	Unpaid taxes on real property become delinquent and penalty is applied	59-2-1331
On or before Dec. 15th	USTC	Conduct scheduling conference with centrally assessed parties to a hearing for appealing values.	59-2-1007
Noon, Dec. 30	Treasurer	Alternate date on which real property taxes become delinquent if county takes action to extend the delinquency date.	59-2-1332
On or before Dec. 31st	Treasurer	May either mail notices of delinquency or publish a list of delinquent taxpayers in newspaper having general circulation.	59-2-1332.5
By Dec. 31st	Taxpayer (USTC)	Applications for renter's tax credits filed with the Tax Commission for reimbursement if not previously claimed with the county.	59-2-1205
By Dec. 31st	County Legislative Body	Counties adopt budget for next fiscal year.	17-36-15
Before Jan. 1st	USTC & All Taxing Entities	County, city and town legislative bodies and all taxing entities are to inform USTC of boundary changes, annexations and creation of new taxing entities in order to obtain the proper tax base.	59-2-305.5 & 67-1a-6.5

USTC=Utah State Tax Commission

BOE=Board of Equalization