

Yearly Property Tax Calendar

Before January 1	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. 10-1-116 & 17A-1-102, etc.
On January 1	<p>Assessor</p> <p>Assessor & Treasurer</p> <p>Assessor & Treasurer</p> <p>Recorder</p> <p>Recorder</p>	<p>Lien Date --All property appraised based upon situs and status as of this date (real and personal). 59-2-104, 59-2-303, 59-2-306 and 59-2-1302</p> <p>Exemption status determined by ownership on this day (unless the property is subsequently purchased by a governmental entity in which case the entity shall collect and pay a proportional tax based upon the length of time the property was not owned by the entity or an unmarried surviving spouse or minor orphan of a veteran). 59-2-1101</p> <p>Interest rate to be applied to delinquent real and personal property taxes is established as of this date. The interest rate is 6% above the Targeted Federal Funds Rate. 59-2-1331</p> <p>Provide all deed changes on centrally assessed property to the Property Tax Division.</p> <p>Provide all annexations to the Tax Commission.</p>

On January 1 (suggested date)	Assessor	Statements of personal property should be mailed to property owners. 59-2-306 (suggested date)
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
By January 15	State Trust Lands Administration	State Trust Lands Administration 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. 59-2-215
By January 31	Recorder USTC USTC USTC	Provide county assessors with maps and plats showing legal description changes for previous year. 17-21-22 Mail returns to centrally assessed taxpayers. Provide updated (suggested) nomenclature of taxing entities and tax areas to county assessors. Send letters to county auditors requesting year-end data be sent to the Tax Commission by the end of February.
By February 1	Recorder Assessor & USTC USTC	Complete the transfer of the prior year's deed information to USTC for the annual Sales Ratio Study. Complete the mailing of Real Property Transfer Surveys for prior year deeds. Furnish assessor with a list of state lands sold and a list of certain patented lands for

		assessment purposes. 59-2-216
February 15	USTC Treasurer	Provide to county assessor list of state-assessed commercial vehicle companies for assessment of transportation-related real/personal property and application of federal relief. Provide PTD with delinquent centrally-assessed taxpayers.
By the end of February	Auditor	Send year-end data to USTC
Prior to March 1	County Legislative Body/Auditor	Notify USTC of desire to use modified version of "Notice of Property Valuation and Tax Changes" form. USTC must respond within 15 days. R884-24P-24
On or before March 1	USTC County BOE (Auditor) USTC Taxing Entity	Mail revised blank forms for Report 750, "Year End Statement of Taxes Charged, Collected and Disbursed and Report 700, "County Auditor Annual report for Redevelopment Tax Increment". 59-1-210 Annual applications for exemptions based on use for religious, charitable or educational purposes filed with county. 59-2-1101 & R884-24P-35 Centrally assessed property owners file statements of property owned, etc., with USTC. 59-2-202 (public utilities), 59-2-207 (mining claims) Taxing entities proposing tax increases are to inform the county auditor of the date, time and place of their public budget

		hearing (59-2-918) or public hearing (59-2-919).
On or before March 15	Treasurer	Complete the official record of delinquent taxes, and attach the "Treasurer's Certificate to Record of Delinquent Taxes" .
March 15	USTC USTC	Calculate state-assessed commercial vehicle county property tax allocation percentage for current year and provide to USTC Administration/Distribution Section Send updated tax forms to county auditors and include any information the local entities will need for the tax rate setting process.
By March 31	Assessor & USTC Auditor Treasurer	Mutually approve a final sales list for use in the annual Sales Ratio Study. R884-24P-27(C)4 Submit County Auditor's Annual Neighborhood Redevelopment Agency Report to USTC. This report shows the value, tax increment requested, tax increment paid, etc. to redevelopment agencies. 17B-4-1306 Submit the completed Report 750, "Year End Statement of Taxes Charged, Collected and Disbursed" to the Tax Commission. Provide taxing entities with a statement of taxes charged and distributed for previous tax year. 59-1-210
By April 1	County BOE (Auditor)	County notifies previously exempt property owners who failed to file annual signed

		statement of the board's intent to revoke their exemption. 59-2-1102
April 30	USTC	Provide county assessor with a preliminary Sales Ratio Study. R884-24P-27(C)5
By May 1	USTC USTC USTC County BOE/Auditor Taxpayer	Update the disks for collecting current-year values and the related information and forward it to the county auditors. Assess centrally assessed property and notify owners and county assessors of the assessment. 59-2-201 Notify counties of estimated cost of personal property audits for the current fiscal year. 59-2-705 County BOE shall hold hearings and render written decisions to determine exemptions. 59-2-1102 Greenbelt applications due. 59-2-508
By May 15	USTC County BOE/Auditor	Send to county auditor: <ul style="list-style-type: none"> • Five-year collection rate for each taxing entity R884-24P-24(L) • Three-year BOE average adjustment percentage R884-24P-24(L) • Any adjustments to revenue or value dictated by the legislature The decision of the BOE on exemptions to be sent to person or organization applying for the

		exemption. 59-2-1102
Prior to May 22	Assessor	Complete assessment roll and deliver to county auditor with required signed statement . 59-2-303 & 59-2-311
Prior to May 25	USTC	Apportion to each tax area the value of centrally assessed property and provide apportioned values to county auditors. 59-2-801
On or before June 1	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
	Auditor	Send the current-year values and all related information to the State Tax Commission by disk.
	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.
	Taxpayer	Centrally assessed property owners file appeals with State Tax Commission. 59-2-1007
	USTC	Supply proposed personal property valuation schedules to counties and interested parties.
On or before June 8	USTC	Send a list of centrally assessed values to county auditors. 59-2-802 Report taxable value to the Tax

	Auditor & Assessor	Commission (Report 232/233). 59-2-322
By June 8	USTC & Auditors Auditor	State Tax Commission calculates the certified tax rates and sends the reports to county auditors. Provide certified tax rates, forms, instructions and valuation information to each taxing entity. (59-2-913 & 59-2-924) The following Reports are included: <ul style="list-style-type: none"> • 693 Tax Rate Summary • 694 Single Levy Proposed Tax Rate Worksheet • 694A Multiple Levy Proposed Tax Rate Valuation Summary • 694B Multiple Levy Proposed Tax Rate Worksheet • 713 Single Levy Certified Tax Rate Worksheet • 713A Certified Tax Rate Valuation Summary • 713B Multiple Levy Certified Tax Rate Worksheet
June 10	USTC	Complete the annual Sales Ratio Study and issue any corrective action orders. R884-24P-27(D)4
From June 1 to October 1	USTC	Conduct hearings on centrally assessed appeals. 59-2-1007
Approximately June 15	USTC USTC	State Tax Commission shall ascertain from the State Board of Education the weighted pupil units in each school district. 59-2-902 List of appeals and values in jeopardy to county auditor.

<p>Before June 17 or within 10 days after report required in 59-2-322 is filed</p>	<p>USTC & Auditor</p>	<p>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. 59-2-323</p>
<p>By June 20</p>	<p>County BOE/Auditor</p>	<p>File appeal of any Sales Ratio corrective action order. R861-1A-11(A)</p>
<p>By June 22</p>	<p>USTC</p> <p>USTC</p> <p>Taxing Entity</p> <p>Auditor</p>	<p>Certifies the rate (minimum basic levy) that will generate the revenue specified by the legislature. 53A-17a-135</p> <p>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</p> <p>Adopt tentative budgets and proposed tax rates and report them to the county auditor on Report 693. 59-2-909, 912, 913 and 924 (See also 10-5-112, 10-6-133, 17A-1-430 and 53A-16-106) The county auditor signs and transmits these completed forms to USTC.</p> <p>Signs and transmits completed taxing entity forms showing the proposed budgets and tax rates to USTC. 59-2-913</p>
<p>Before July 1</p>	<p>USTC</p>	<p>Conducts public hearing on Sales Ratio corrective action orders. R861-1A-11(A)</p>

On or before July 1	USTC Assessor	Conducts public hearing on personal property valuation schedules. Review and revise 5-year reappraisal plans.
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
July 10	USTC	Issue final orders on the appeal of orders issued as a result of the annual Sales Ratio Study. R861-1A-11(C)
By July 15	USTC	Send preliminary approval of proposed tax rates to the county auditor to be used on the "Notice of Valuation and Tax Change".
On or before July 22	County BOE/Auditor Auditor County BOE/Auditor	Factor areas included in the Sales Ratio corrective action order before the "Notice of Valuation and Tax Changes" are sent out. R861-1A-11(C) Prepare and mail "Notice of Valuation and Tax Changes" to all real property owners, including centrally assessed property owners. 59-2-919 By September 15th of the current year or within 45 days following mailing of notice, applications for appeal of locally assessed real property are due to the county board of equalization. 59-2-1004 & 59-2-1001
On or before August 1	USTC	Conduct scheduling conference with centrally assessed parties to

	USTC	<p>a hearing for appealing values. 59-2-1007</p> <p>Mail bill to county assessors for personal property auditing services.</p>
August 6	USTC	Complete all Sales Ratio corrective action order compliance audits. R884-24p-27(E)5
By August 15	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
By August 17	<p>Taxing Entities & Auditor</p> <p>Taxing Entity</p>	<p>Taxing entities proposing judgment levy and 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". If the resolution is not forwarded to auditor by August 17, auditor is to forward the certified tax rate to USTC. 59-2-920</p> <p>Specific public notice (Truth in Taxation advertisements) of public hearings must be provided in the two weeks preceding the hearing. 59-2-919</p>
On or before September 1	<p>Auditor or Treasurer</p> <p>Auditor or Treasurer</p>	<p>Application for homeowner's credit (circuit breaker) filed with county. 59-2-1206</p> <p>Applications for tax relief filed with county for veteran and blind</p>

	Treasurer	<p>exemptions and indigent abatements and deferrals. 59-2-1105 (veteran); 59-2-1106 (blind); 59-2-1109 (indigent)</p> <p>Remit payment to USTC for personal property audit services</p>
September 15	Board of Equalization	Deadline for filing appeals (or 45 days after Valuation Notice, whichever is later).
By September 30 (suggested)	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
By October 1	<p>County BOE/Auditor</p> <p>USTC</p>	<p>County board of equalization issues decisions on real property appeals. 59-2-1004 Within 30 days of final action, decisions of county boards of equalization are to be appealed to USTC. 59-2-1006</p> <p>Gives final rule approval on personal property valuation schedules.</p>
Before October 2	USTC	Farmland Advisory Committee reports recommendation of land classification and taxable valuations per acre to the State Tax Commission. 59-2-514
Before October 15	<p>Auditor</p> <p>USTC</p>	<p>Make official record of all changes ordered by the county board of equalization and affix signed statement to the record. 59-2-1011</p> <p>Letters sent to power companies requesting KWH information for the pumping plant exemption.</p>

		59-2-1110
Prior to November 1	Auditor	<p>County auditor is to:</p> <ul style="list-style-type: none"> • Deliver the corrected assessment roll to the county treasurer with signed statement. 59-2-326 • Charge the county treasurer to account for all taxes levied (with some exceptions). 59-2-327 • Report post-board of equalization values to State Auditor and USTC (Report 233A). 59-2-325
By November 1	<p>Treasurer</p> <p>County Legislative Body</p> <p>Redevelopment Agencies</p>	<p>Mail tax notices. (Tax notices to include notice of budget hearings for calendar-year entities). 59-2-918 & 59-2-1317</p> <p>Publish in two newspaper issues a notice of proclamation extending the date when taxes become delinquent (if applicable) to noon, December 20). 59-2-1332</p> <p>Redevelopment agencies file reports with county auditors, USTC, the State Board of Education, and all taxing entities impacted. 17B-4-1303</p>
By November 15	<p>USTC</p> <p>USTC</p>	<p>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.</p> <p>Calculate state assessed commercial vehicle statewide tax</p>

	<p>USTC</p> <p>USTC</p>	<p>rate for upcoming year and provide to Motor Vehicle Division.</p> <p>Calculate federal mandated relief percentage for transportation companies and provide county assessors with the percentage to be applied to related commercial vehicle property.</p> <p>Pumping plant exemption information sent to county treasurers and power companies.</p>
November 30	<p>Auditor /Treasurer</p> <p>Assessor</p>	<p>If county submits request for homeowner credit reimbursement to USTC by November 30, 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</p> <p>If a reappraisal order was issued on June 10, submit the preliminary report stating 1) why standards were not met, and; 2) a plan for completion of the ordered reappraisal. R884-24P-27(4)(b)</p>
December 1st	Treasurer	Unpaid taxes on real property become delinquent and 2% penalty applied. 59-2-1331
On or before December 15	County Legislative Body & Calendar Year Taxing Entities	Counties and other calendar year taxing entities declaring tax increases, comply with the requirements of 59-2-918 and adopt budget for next fiscal (calendar) year. 17-36-15
Noon, December 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 December 31	Treasurer	May either mail notices of delinquency or publish a list of delinquent taxpayers in newspaper having general circulation. 59-2-1332.5
By December 31	Taxpayer/USTC County Legislative Body	Applications for homeowner's tax credits filed with the Tax Commission for reimbursement if not previously claimed with the county. 59-2-1205 Counties adopt budget for next fiscal year. 17-36-15