

Date: 2-5-21

**House Revenue and Taxation Committee**

**Bill: 1st Sub. HB 270 Property Tax Valuation Amendments**

Sponsor: Rep. Hawkes

Floor Sponsor:

**UASD Position: Tracking**

This Bill: modifies provisions of the Property Tax Act related to valuation and appeals.

Discussion: Rep. Hawkes noted that he would be speaking to the 1st substitute. He said this is a clean-up bill. It deals with real property, small homes, and businesses. Lines 38-39 clarify that it is enough for the assessor to stipulate to a value as part of the appeals process. The bill puts some specific standards in that explain what a qualifying change is. Lines 379-382 provide an immediate effective date. Rebecca Rockwell with Utah State Tax Commission said they appreciate Rep. Hawkes working with them. This bill cleans up some procedural issues they have faced and will streamline the processes to address property tax appeals for locally assessed property. The first substitute was adopted.

Yeas: 10

Nays: 0

N/V: 3

**Outcome: Passed unanimously with a favorable recommendation.**