

**Senate Revenue and Taxation Committee**  
02/05/2026

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**Bill: SB 238 - Property Tax Adjustment**

Sponsor: Senator Wilson

Floor Sponsor:

**UASD Position: Track**

This Bill modifies property tax provisions.

Discussion: The sponsor stated that the Bill modifies several provisions of Utah's property tax code related to the residential exemption, property tax appeals, judgment levies, and the truth and taxation process. The Bill is intended to improve compliance with and administration of the residential exemption, clarify evidentiary standards in valuation appeals, and refine notice, hearing, and certification requirements for taxing entities that impose judgment levies or seek to increase property tax revenue through the truth and taxation process.

The Bill requires a residential property owner to file an application with the county board of equalization to receive the residential exemption and repeals an existing statutory provision that required county assessors to issue notices following a change in ownership. It clarifies the burden of proof requirements in valuation and equalization appeals involving property assessed by the State Tax Commission.

The Bill modifies judgment levy requirements by eliminating newspaper publication and instead requiring electronic publication. Judgment levy advertisements must include the amount and term of the levy and the tax impact on an average residential and business property. It aligns judgment levy hearing timing and notice requirements with existing truth and taxation procedures.

The Bill requires a taxing entity to publish a consolidated list of all taxing entities within a county undergoing truth and taxation hearings on the taxing entity's website. It clarifies virtual participation in truth and taxation hearings and requires instructions for virtual participation to be included in notices. It also allows a county, if requested by a taxing entity, to assist with facilitating virtual participation and modifies timing requirements for providing evidence of truth and taxation compliance to the State Tax Commission and for commission certification of compliance.

The Utah School Boards Association took no position on the Bill but expressed appreciation for the clarifications this legislation provides.

Yeas: 6

Nays: 0

N/V: 1

**Outcome: SB 238 passed out of the Committee with a favorable recommendation.**