

**PROPOSED JUDICIAL RULE AMENDMENT ADDRESSING CONFIDENTIALITY
IN PROPERTY TAX COURT CASES**

Amend Rule 4-202.09 as follows:

(10)(a) **Notwithstanding Rule 4-202.02, e**except as otherwise ordered by the court and except as provided in subsections (b) and (c), if a case involves a tax on property or its use under Title 59, Chapter 2, Property Tax Act, Chapter 3, Tax Equivalent Property Act, or Chapter 4, Privilege Tax, all records shall be classified as public records under Rule 4-202.02.

(b) Except as provided in subsection (c), the court shall deny public access to all records in a case that involves a tax on property or its use under Title 59, Chapter 2, Property Tax Act, Chapter 3, Tax Equivalent Property Act, or Chapter 4, Privilege Tax, if:

(i) the case also involves commercial information as that term is defined by Utah Code Ann. § 59-1-404; and

(ii) a party to the litigation requests the court to deny public access to the records.

(c) For a case described in subsection (b):

(i) if a request for a specific record is made to a party to the litigation or to the court and notice is given to the taxpayer, such record shall be released within 30 days after notice is given to the taxpayer, unless the court orders the specific record to be classified as sealed, private, protected, or safeguarded pursuant to a motion made under Rule 4-202.04(3);

(ii) thirty days after the issuance of a non-appealable final order by the court, all records shall be released unless the court orders specific records to be classified as sealed, private, protected, or safeguarded pursuant to a motion made under Rule 4-202.04(3); or

(iii) if a party files a motion to classify a record as **sealed**, private, **protected or safeguarded** prior to the record being released under subsections (i) or (ii), the court shall continue to deny access to such record until the court issues an order authorizing access.

(iv) No specific record shall be classified as sealed, private, protected, or safeguarded unless the court enters an order complying with Rule 4-202.04(6).

Amend Rule 6-103 as follows:

(6) If a tax judge decides a taxation case of first impression, or one which creates new law or gives new guidance, the tax judge shall cause an opinion of the case to be published. An opinion need not be published where the case deals with settled rules of law. Any information previously classified as sealed, private, protected, or safeguarded by order of the Court shall be redacted from a published decision.