

R884-24P-33. [2019]2020 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section [59-2-301]59-2-107.

(1) Definitions.

(a)(i) "Acquisition cost" does not include indirect costs such as debugging, licensing fees and permits, insurance, or security.

(ii) Acquisition cost may correspond to the cost new for new property, or cost used for used property.

(b)(i) "Actual cost" includes the value of components necessary to complete the vehicle, such as tanks, mixers, special containers, passenger compartments, special axles, installation, engineering, erection, or assembly costs.

(ii) Actual cost does not include sales or excise taxes, maintenance contracts, registration and license fees, dealer charges, tire tax, freight, or shipping costs.

(c) "Cost new" means the actual cost of the property when purchased new.

(i) Except as otherwise provided in this rule, the Tax Commission and assessors shall rely on the following sources to determine cost new:

(A) documented actual cost of the new or used vehicle; or

(B) recognized publications that provide a method for approximating cost new for new or used vehicles.

(ii) For the following property purchased used, the taxing authority may determine cost new by dividing the property's actual cost by the percent good factor for that class:

(A) class 6 heavy and medium duty trucks;

(B) class 13 heavy equipment;

(C) class 14 motor homes;

(D) class 17 vessels equal to or greater than 31 feet in length; and

(E) class 21 commercial trailers.

(d) For purposes of Sections 59-2-108 and 59-2-1115, "item of taxable tangible personal property" means a piece of equipment, machinery, furniture, or other piece of tangible personal property that is functioning at its highest and best use for the purpose it was designed and constructed and is generally capable of performing that function without being combined with other items of personal property. An item of taxable tangible personal property is not an individual component part of a piece of machinery or equipment, but the piece of machinery or equipment. For example, a fully functioning computer is an item of taxable tangible personal property, but the motherboard, hard drive, tower, or sound card are not.

(e) "Percent good" means an estimate of value, expressed as a percentage, based on a property's acquisition cost or cost new, adjusted for depreciation and appreciation of all kinds.

(i) The percent good factor is applied against the acquisition cost or the cost new to derive taxable value for the property.

(ii) Percent good schedules are derived from an analysis of the Internal Revenue Service Class Life, the Marshall and Swift Cost index, other data sources or research, and vehicle valuation guides such as Penton Price Digests.

41 (2) Each year the Property Tax Division shall update and publish percent good schedules
42 for use in computing personal property valuation.

43 (a) Proposed schedules shall be transmitted to county assessors and interested parties for
44 comment before adoption.

45 (b) A public comment period will be scheduled each year and a public hearing will be
46 scheduled if requested by ten or more interested parties or at the discretion of the Commission.

47 (c) County assessors may deviate from the schedules when warranted by specific conditions
48 affecting an item of personal property. When a deviation will affect an entire class or type of
49 personal property, a written report, substantiating the changes with verifiable data, must be
50 presented to the Commission. Alternative schedules may not be used without prior written approval
51 of the Commission.

52 (d) A party may request a deviation from the value established by the schedule for a
53 specific item of property if the use of the schedule does not result in the fair market value for the
54 property at the retail level of trade on the lien date, including any relevant installation and
55 assemblage value.

56 (3) The provisions of this rule do not apply to:

57 (a) a vehicle subject to the age-based uniform fee under Section 59-2-405.1;

58 (b) the following personal property subject to the age-based uniform fee under Section 59-
59 2-405.2:

60 (i) an all-terrain vehicle;

61 (ii) a camper;

62 (iii) an other motorcycle;

63 (iv) an other trailer;

64 (v) a personal watercraft;

65 (vi) a small motor vehicle;

66 (vii) a snowmobile;

67 (viii) a street motorcycle;

68 (ix) a tent trailer;

69 (x) a travel trailer; and

70 (xi) a vessel, including an outboard motor of the vessel, that is less than 31 feet in length;

71 (c) a motorhome subject to the uniform statewide fee under Section 59-2-405.3; and

72 (d) an aircraft subject to the uniform statewide fee under Section 72-10-110.5.

73 (4) Other taxable personal property that is not included in the listed classes includes:

74 (a) Supplies on hand as of January 1 at 12:00 noon, including office supplies, shipping
75 supplies, maintenance supplies, replacement parts, lubricating oils, fuel and consumable items not
76 held for sale in the ordinary course of business. Supplies are assessed at total cost, including
77 freight-in.

78 (b) Equipment leased or rented from inventory is subject to ad valorem tax. Refer to the
79 appropriate property class schedule to determine taxable value.

80 (c) Property held for rent or lease is taxable, and is not exempt as inventory. For entities
81 primarily engaged in rent-to-own, inventory on hand at January 1 is exempt and property out on
82 rent-to-own contracts is taxable.

83 (5) Personal property valuation schedules may not be appealed to, or amended by, county
84 boards of equalization.

85 (6) All taxable personal property, other than personal property subject to an age-based
86 uniform fee under Section 59-2-405.1 or 59-2-405.2, or a uniform statewide fee under Section 59-2-

404, is classified by expected economic life as follows:

(a) Class 1 - Short Life Property. Property in this class has a typical life of more than one year and less than four years. It is fungible in that it is difficult to determine the age of an item retired from service.

(i) Examples of property in the class include:

(A) barricades/warning signs;

(B) library materials;

(C) patterns, jigs and dies;

(D) pots, pans, and utensils;

(E) canned computer software;

(F) hotel linen;

(G) wood and pallets;

(H) video tapes, compact discs, and DVDs; and

(I) uniforms.

(ii) With the exception of video tapes, compact discs, and DVDs, taxable value is calculated by applying the percent good factor against the acquisition cost of the property.

(iii) A licensee of canned computer software shall use one of the following substitutes for acquisition cost of canned computer software if no acquisition cost for the canned computer software is stated:

(A) retail price of the canned computer software;

(B) if a retail price is unavailable, and the license is a nonrenewable single year license agreement, the total sum of expected payments during that 12-month period; or

(C) if the licensing agreement is a renewable agreement or is a multiple year agreement, the present value of all expected licensing fees paid pursuant to the agreement.

(iv) Video tapes, compact discs, and DVDs are valued at \$15.00 per tape or disc for the first year and \$3.00 per tape or disc thereafter.

TABLE 1

Year of Acquisition	Percent Good of Acquisition Cost
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[48]19	[72]75%
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[47]18	[42]44%
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[46]17 and prior	11%
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(b) Class 2 - Computer Integrated Machinery.

(i) Machinery shall be classified as computer integrated machinery if all of the following conditions are met:

(A) The equipment is sold as a single unit. If the invoice breaks out the computer separately from the machine, the computer must be valued as Class 12 property and the machine as Class 8 property.

(B) The machine cannot operate without the computer and the computer cannot perform functions outside the machine.

(C) The machine can perform multiple functions and is controlled by a programmable central processing unit.

- (D) The total cost of the machine and computer combined is depreciated as a unit for income tax purposes.
- (E) The capabilities of the machine cannot be expanded by substituting a more complex computer for the original.
- (ii) Examples of property in this class include:
- (A) CNC mills;
- (B) CNC lathes;
- (C) high-tech medical and dental equipment such as MRI equipment, CAT scanners, and mammography units.
- (iii) Taxable value is calculated by applying the percent good factor against the acquisition cost of the property.

TABLE 2

Year of Acquisition	Percent Good of Acquisition Cost
[48] 19	[94] 95%
[47] 18	[84] 85%
[46] 17	[70] 73%
[45] 16	[59] 61%
[44] 15	[48] 50%
[43] 14	[38] 39%
[42] 13	[25] 26%
[41] 12 and prior	13%

(c) Class 3 - Short Life Trade Fixtures. Property in this class generally consists of electronic types of equipment and includes property subject to rapid functional and economic obsolescence or severe wear and tear.

- (i) Examples of property in this class include:
- (A) office machines;
- (B) alarm systems;
- (C) shopping carts;
- (D) ATM machines;
- (E) small equipment rentals;
- (F) rent-to-own merchandise;
- (G) telephone equipment and systems;
- (H) music systems;
- (I) vending machines;
- (J) video game machines; and
- (K) cash registers.
- (ii) Taxable value is calculated by applying the percent good factor against the acquisition cost of the property.

TABLE 3

Year of Acquisition	Percent Good of Acquisition Cost
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[18] 19	[86] 89%
[17] 18	[70] 73%
[16] 17	[53] 55%
[15] 16	[35] 37%
[14] 15 and prior	18%

(d) Class 5 - Long Life Trade Fixtures. Class 5 property is subject to functional obsolescence in the form of style changes.

(i) Examples of property in this class include:

- (A) furniture;
- (B) bars and sinks;
- (C) booths, tables and chairs;
- (D) beauty and barber shop fixtures;
- (E) cabinets and shelves;
- (F) displays, cases and racks;
- (G) office furniture;
- (H) theater seats;
- (I) water slides;
- (J) signs, mechanical and electrical; and
- (K) LED component of a billboard.

(ii) Taxable value is calculated by applying the percent good factor against the acquisition cost of the property.

TABLE 5

Year of Acquisition	Percent Good of Acquisition Cost
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[18] 19	[92] 96%
[17] 18	[84] 87%
[16] 17	[74] 77%
[15] 16	[64] 66%
[14] 15	[55] 57%
[13] 14	[45] 47%
[12] 13	[34] 35%
[11] 12	[23] 24%
[10] 11 and prior	12%

(e) Class 6 - Heavy and Medium Duty Trucks.

(i) Examples of property in this class include:

- (A) heavy duty trucks;
- (B) medium duty trucks;
- (C) crane trucks;

- (D) concrete pump trucks; and
- (E) trucks with well-boring rigs.
- (ii) Taxable value is calculated by applying the percent good factor against the cost new.
- (iii) Cost new of vehicles in this class is defined as follows:
 - (A) the documented actual cost of the vehicle for new vehicles; or
 - (B) 75 percent of the manufacturer's suggested retail price.
- (iv) For state assessed vehicles, cost new shall include the value of attached equipment.
- (v) The ~~2019~~2020 percent good applies to ~~2019~~2020 models purchased in ~~2018~~2019.
- (vi) Trucks weighing two tons or more have a residual taxable value of \$1,750.

TABLE 6

Model Year	Percent Good of Cost New
19 20	90%
18 19	71 73%
17 18	66 68%
16 17	61 63%
15 16	56 59%
14 15	51 54%
13 14	45 49%
12 13	40 44%
11 12	35 40%
10 11	30 35%
09 10	20%
08 09	15%
07 08	10%
06 07 and prior	4%

- (f) Class 7 - Medical and Dental Equipment. Class 7 has been merged into Class 8.
- (g) Class 8 - Machinery and Equipment and Medical and Dental Equipment.
- (i) Machinery and equipment is subject to considerable functional and economic obsolescence created by competition as technologically advanced and more efficient equipment becomes available. Examples of machinery and equipment include:
 - (A) manufacturing machinery;
 - (B) amusement rides;
 - (C) bakery equipment;
 - (D) distillery equipment;
 - (E) refrigeration equipment;
 - (F) laundry and dry cleaning equipment;
 - (G) machine shop equipment;
 - (H) processing equipment;
 - (I) auto service and repair equipment;
 - (J) mining equipment;

(K) ski lift machinery;
 (L) printing equipment;
 (M) bottling or cannery equipment;
 (N) packaging equipment; and
 (O) pollution control equipment.
 (ii) Medical and dental equipment is subject to a high degree of technological development by the health industry. Examples of medical and dental equipment include:
 (A) medical and dental equipment and instruments;
 (B) exam tables and chairs;
 (C) microscopes; and
 (D) optical equipment.
 (iii) Except as provided in Subsection (6)(g)(iv), taxable value is calculated by applying the percent good factor against the acquisition cost of the property.
 (iv)(A) Notwithstanding Subsection (6)(g)(iii), the taxable value of the following oil refinery pollution control equipment required by the federal Clean Air Act shall be calculated pursuant to Subsection (6)(g)(iv)(B):
 (I) VGO (Vacuum Gas Oil) reactor;
 (II) HDS (Diesel Hydrotreater) reactor;
 (III) VGO compressor;
 (IV) VGO furnace;
 (V) VGO and HDS high pressure exchangers;
 (VI) VGO, SRU (Sulfur Recovery Unit), SWS (Sour Water Stripper), and TGU; (Tail Gas Unit) low pressure exchangers;
 (VII) VGO, amine, SWS, and HDS separators and drums;
 (VIII) VGO and tank pumps;
 (IX) TGU modules; and
 (X) VGO tank and VGO tank air coolers.
 (B) The taxable value of the oil refinery pollution control equipment described in Subsection (6)(g)(iv)(A) shall be calculated by:
 (I) applying the percent good factor in Table 8 against the acquisition cost of the property;
 and
 (II) multiplying the product described in Subsection (6)(g)(iv)(B)(I) by 50%.

TABLE 8

Year of Acquisition	Percent Good of Acquisition Cost
18 19	94 97%
17 18	87 91%
16 17	79 82%
15 16	71 74%
14 15	64 66%
13 14	56 59%
12 13	47 48%
11 12	38 40%

317	[40] <u>11</u>	[30] <u>31</u> %
318	[09] <u>10</u>	[21] <u>22</u> %
319	[08] <u>09</u> and prior	11%

320

321 (h) Class 9 - Off-Highway Vehicles. [~~(+)~~]Because Section 59-2-405.2 subjects off-highway

322 vehicles to an age-based uniform fee, a percent good schedule is not necessary.

323 (i) Class 10 - Railroad Cars. The Class 10 schedule was developed to value the property of

324 railroad car companies. Functional and economic obsolescence is recognized in the developing

325 technology of the shipping industry. Heavy wear and tear is also a factor in valuing this class of

326 property. [~~(+)~~]Taxable value is calculated by applying the percent good factor against the acquisition

327 cost of the property.

328

329 TABLE 10

331	Year of	Percent Good
332	Acquisition	of Acquisition Cost
333		
334	[48] <u>19</u>	[96] <u>97</u> %
335	[47] <u>18</u>	[94] <u>94</u> %
336	[46] <u>17</u>	[84] <u>88</u> %
337	[45] <u>16</u>	[78] <u>81</u> %
338	[44] <u>15</u>	[73] <u>76</u> %
339	[43] <u>14</u>	[68] <u>70</u> %
340	[42] <u>13</u>	[60] <u>62</u> %
341	[41] <u>12</u>	[54] <u>56</u> %
342	[40] <u>11</u>	[48] <u>50</u> %
343	[09] <u>10</u>	[42] <u>44</u> %
344	[08] <u>09</u>	[35] <u>37</u> %
345	[07] <u>08</u>	[28] <u>29</u> %
346	[06] <u>07</u>	20%
347	[05] <u>06</u> and prior	9%

348

349 (j) Class 11 - Street Motorcycles. [~~(+)~~]Because Section 59-2-405.2 subjects street

350 motorcycles to an age-based uniform fee, a percent good schedule is not necessary.

351 (k) Class 12 - Computer Hardware.

352 (i) Examples of property in this class include:

353 (A) data processing equipment;

354 (B) personal computers;

355 (C) main frame computers;

356 (D) computer equipment peripherals;

357 (E) cad/cam systems; and

358 (F) copiers.

359 (ii) Taxable value is calculated by applying the percent good factor against the acquisition

360 cost of the property.

361

362 TABLE 12

Year of Acquisition	Percent Good of Acquisition Cost
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[18] 19	62%
[17] 18	46%
[16] 17	21%
[15] 16	9%
[14] 15 and prior	7%

(l) Class 13 - Heavy Equipment.

(i) Examples of property in this class include:

(A) construction equipment;

(B) excavation equipment;

(C) loaders;

(D) batch plants;

(E) snow cats; and

(F) pavement sweepers.

(ii) Taxable value is calculated by applying the percent good factor against the acquisition cost of the property.

(iii) ~~[2019]~~2020 model equipment purchased in ~~[2018]~~2019 is valued at 100 percent of acquisition cost.

TABLE 13

Year of Acquisition	Percent Good of Acquisition Cost
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[18] 19	[49] 51%
[17] 18	[47] 49%
[16] 17	[44] 47%
[15] 16	[42] 45%
[14] 15	[39] 41%
[13] 14	[37] 39%
[12] 13	[35] 37%
[11] 12	[32] 35%
[10] 11	[30] 33%
[09] 10	[28] 31%
[08] 09	[25] 29%
[07] 08	[23] 25%
[06] 07	[20] 23%
[05] 06 and prior	[13] 15%

(m) Class 14 - Motor Homes. ~~[(+)]~~Because Section 59-2-405.3 subjects motor homes to an age-based uniform fee, a percent good schedule is not necessary.

(n) Class 15 - Semiconductor Manufacturing Equipment. Class 15 applies only to

equipment used in the production of semiconductor products. Equipment used in the semiconductor manufacturing industry is subject to significant economic and functional obsolescence due to rapidly changing technology and economic conditions.

(i) Examples of property in this class include:

(A) crystal growing equipment;

(B) die assembly equipment;

(C) wire bonding equipment;

(D) encapsulation equipment;

(E) semiconductor test equipment;

(F) clean room equipment;

(G) chemical and gas systems related to semiconductor manufacturing;

(H) deionized water systems;

(I) electrical systems; and

(J) photo mask and wafer manufacturing dedicated to semiconductor production.

(ii) Taxable value is calculated by applying the percent good factor against the acquisition cost of the property.

TABLE 15

Year of Acquisition	Percent Good of Acquisition Cost
[48] 19	47%
[47] 18	34%
[46] 17	24%
[45] 16	15%
[44] 15 and prior	6%

(o) Class 16 - Long-Life Property. Class 16 property has a long physical life with little obsolescence.

(i) Examples of property in this class include:

(A) billboard (excluding LED component);

(B) sign towers;

(C) radio towers;

(D) ski lift and tram towers;

(E) non-farm grain elevators;

(F) bulk storage tanks;

(G) underground fiber optic cable;

(H) solar panels and supporting equipment; and

(I) pipe laid in or affixed to land.

(ii) Taxable value is calculated by applying the percent good factor against the acquisition cost of the property.

TABLE 16

Year of	Percent Good
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Acquisition of Acquisition Cost

[18]19	[96]97%
[17]18	[94]96%
[16]17	[89]94%
[15]16	[85]88%
[14]15	[82]85%
[13]14	[79]82%
[12]13	[73]76%
[11]12	[69]72%
[10]11	[64]65%
[09]10	[63]64%
[08]09	59%
[07]08	[57]58%
[06]07	[51]53%
[05]06	[45]47%
[04]05	[38]39%
[03]04	[30]31%
[02]03	[23]24%
[01]02	[15]16%
[00]01 and prior	8%

(p) Class 17 - Vessels Equal to or Greater Than 31 Feet in Length.

(i) Examples of property in this class include:

(A) houseboats equal to or greater than 31 feet in length;

(B) sailboats equal to or greater than 31 feet in length; and

(C) yachts equal to or greater than 31 feet in length.

(ii) A vessel, including an outboard motor of the vessel, under 31 feet in length:

(A) is not included in Class 17;

(B) may not be valued using Table 17; and

(C) is subject to an age-based uniform fee under Section 59-2-405.2.

(iii) Taxable value is calculated by applying the percent good factor against the cost new of the property.

(iv) The Tax Commission and assessors shall rely on the following sources to determine cost new for property in this class:

(A) the following publications or valuation methods:

(I) the manufacturer's suggested retail price listed in the ABOS Marine Blue Book;

(II) for property not listed in the ABOS Marine Blue Book but listed in the NADA Marine Appraisal Guide, the NADA average value for the property divided by the percent good factor; or

(III) for property not listed in the ABOS Marine Blue Book or the NADA Appraisal Guide:

(aa) the manufacturer's suggested retail price for comparable property; or

(bb) the cost new established for that property by a documented valuation source; or

(B) the documented actual cost of new or used property in this class.

(v) The [2019]2020 percent good applies to [2019]2020 models purchased in [2018]2019.

(vi) Property in this class has a residual taxable value of \$1,000.

TABLE 17

Model Year	Percent Good of Cost New
[19] 20	90%
[18] 19	[67] 70%
[17] 18	[64] 68%
[16] 17	[62] 66%
[15] 16	[60] 63%
[14] 15	[57] 61%
[13] 14	[55] 59%
[12] 13	[53] 57%
[11] 12	[50] 54%
[10] 11	[48] 52%
[09] 10	[46] 50%
[08] 09	[43] 47%
[07] 08	[41] 45%
[06] 07	[39] 43%
[05] 06	[36] 41%
[04] 05	[34] 38%
[03] 04	[32] 36%
[02] 03	[29] 34%
[01] 02	[27] 32%
[00] 01	[25] 29%
[99] 00	[24] 27%
[98] 99 and prior	[17] 22%

(q) Class 17a - Vessels Less Than 31 Feet in Length. ~~[(+)]~~Because Section 59-2-405.2 subjects vessels less than 31 feet in length to an age-based uniform fee, a percent good schedule is not necessary.

(r) Class 18 - Travel Trailers and Class 18a - Tent Trailers/Truck Campers. ~~[(+)]~~Because Section 59-2-405.2 subjects travel trailers and tent trailers/truck campers to an age-based uniform fee, a percent good schedule is not necessary.

(s) Class 20 - Petroleum and Natural Gas Exploration and Production Equipment. Class 20 property is subject to significant functional and economic obsolescence due to the volatile nature of the petroleum industry.

(i) Examples of property in this class include:

- (A) oil and gas exploration equipment;
- (B) distillation equipment;
- (C) wellhead assemblies;
- (D) holding and storage facilities;
- (E) drill rigs;
- (F) reinjection equipment;
- (G) metering devices;
- (H) cracking equipment;

- (I) well-site generators, transformers, and power lines;
 (J) equipment sheds;
 (K) pumps;
 (L) radio telemetry units; and
 (M) support and control equipment.
 (ii) Taxable value is calculated by applying the percent good factor against the acquisition cost of the property.

TABLE 20

Year of Acquisition	Percent Good of Acquisition Cost
[18] 19	[95] 97%
[17] 18	[87] 90%
[16] 17	[84] 84%
[15] 16	[74] 76%
[14] 15	[67] 69%
[13] 14	[64] 63%
[12] 13	[55] 57%
[11] 12	[46] 48%
[10] 11	[40] 42%
[09] 10	[34] 35%
[08] 09	[27] 28%
[07] 08	[19] 20%
[06] 07 and prior	[10] 11%

- (t) Class 21 - Commercial Trailers.
 (i) Examples of property in this class include:
 (A) dry freight van trailers;
 (B) refrigerated van trailers;
 (C) flat bed trailers;
 (D) dump trailers;
 (E) livestock trailers; and
 (F) tank trailers.
 (ii) Taxable value is calculated by applying the percent good factor against the cost new of the property. For state assessed vehicles, cost new shall include the value of attached equipment.
 (iii) The ~~[2019]~~2020 percent good applies to ~~[2019]~~2020 models purchased in ~~[2018]~~2019.
 (iv) Commercial trailers have a residual taxable value of \$1,000.

TABLE 21

Model Year	Percent Good of Cost New
[19] 20	95%

593	[18]19	[85]86%
594	[17]18	82%
595	[16]17	78%
596	[15]16	74%
597	[14]15	[69]68%
598	[13]14	[65]66%
599	[12]13	[61]62%
600	[11]12	[57]58%
601	[10]11	[53]54%
602	[09]10	[50]51%
603	[08]09	[46]47%
604	[07]08	[41]42%
605	[06]07	[36]37%
606	[05]06	[30]34%
607	[04]05	[25]30%
608	[03]04 and prior	[17]20%

(u) Class 21a - Other Trailers (Non-Commercial). [†]Because Section 59-2-405.2 subjects this class of trailers to an age-based uniform fee, a percent good schedule is not necessary.

(v) Class 22 - Passenger Cars, Light Trucks/Utility Vehicles, and Vans.

(i) Class 22 vehicles fall within four subcategories: domestic passenger cars, foreign passenger cars, light trucks, including utility vehicles, and vans.

(ii) Because Section 59-2-405.1 subjects Class 22 property to an age-based uniform fee, a percent good schedule is not necessary.

(w) Class 22a - Small Motor Vehicles. [†]Because Section 59-2-405.2 subjects small motor vehicles to an age-based uniform fee, a percent good schedule is not necessary.

(x) Class 23 - Aircraft Required to be Registered With the State. [†]Because Section 59-2-404 subjects aircraft required to be registered with the state to a statewide uniform fee, a percent good schedule is not necessary.

(y) Class 24 - Leasehold Improvements on Exempt Real Property.

(i) The Class 24 schedule is to be used only for those leasehold improvements where the underlying real property is owned by an entity exempt from property tax under Section 59-2-1101. See Tax Commission rule R884-24P-32. Leasehold improvements include:

(A) walls and partitions;

(B) plumbing and roughed-in fixtures;

(C) floor coverings other than carpet;

(D) store fronts;

(E) decoration;

(F) wiring;

(G) suspended or acoustical ceilings;

(H) heating and cooling systems; and

(I) iron or millwork trim.

(ii) Taxable value is calculated by applying the percent good factor against the cost of acquisition, including installation.

(iii) The Class 3 schedule is used to value short life leasehold improvements.

TABLE 24

Year of Installation	Percent of Installation Cost
[18] 19	94%
[17] 18	88%
[16] 17	82%
[15] 16	77%
[14] 15	71%
[13] 14	65%
[12] 13	59%
[11] 12	54%
[10] 11	48%
[09] 10	42%
[08] 09	36%
[07] 08 and prior	30%

(z) Class 25 - Aircraft Parts Manufacturing Tools and Dies. Property in this class is generally subject to rapid physical, functional, and economic obsolescence due to rapid technological and economic shifts in the airline parts manufacturing industry. Heavy wear and tear is also a factor in valuing this class of property.

(i) Examples of property in this class include:

- (A) aircraft parts manufacturing jigs and dies;
- (B) aircraft parts manufacturing molds;
- (C) aircraft parts manufacturing patterns;
- (D) aircraft parts manufacturing taps and gauges; and
- (E) aircraft parts manufacturing test equipment.

(ii) Taxable value is calculated by applying the percent good factor against the acquisition cost of the property.

TABLE 25

Year of Acquisition	Percent Good of Acquisition Cost
[18] 19	[86] 89%
[17] 18	[70] 73%
[16] 17	[53] 56%
[15] 16	[36] 38%
[14] 15	[19] 20%
[13] 14 and prior	4%

(aa) Class 26 - Personal Watercraft. ~~[(+)]~~Because Section 59-2-405.2 subjects personal watercraft to an age-based uniform fee, a percent good schedule is not necessary.

(bb) Class 27 - Electrical Power Generating Equipment and Fixtures

- (i) Examples of property in this class include:
- (A) electrical power generators; and
- (B) control equipment.
- (ii) Taxable value is calculated by applying the percent good factor against the acquisition cost of the property.

TABLE 27

Year of Acquisition	Percent Good of Acquisition Cost
[18] 19	97%
[17] 18	95%
[16] 17	92%
[15] 16	90%
[14] 15	87%
[13] 14	84%
[12] 13	82%
[11] 12	79%
[10] 11	77%
[09] 10	74%
[08] 09	71%
[07] 08	69%
[06] 07	66%
[05] 06	64%
[04] 05	61%
[03] 04	58%
[02] 03	56%
[01] 02	53%
[00] 01	51%
[99] 00	48%
[98] 99	45%
[97] 98	43%
[96] 97	40%
[95] 96	38%
[94] 95	35%
[93] 94	32%
[92] 93	30%
[91] 92	27%
[90] 91	25%
[89] 90	22%
[88] 89	19%
[87] 88	17%
[86] 87	14%
[85] 86	12%
[84] 85 and prior	9%

(cc) Class 28 - Noncapitalized Personal Property. Property shall be classified as noncapitalized personal property if the following conditions are met:

(i) the property is an item of taxable tangible personal property with an acquisition cost of \$1,000 or less; and

(ii) the property is eligible as a deductible expense under Section 162 or Section 179, Internal Revenue Code, in the year of acquisition, regardless of whether the deduction is actually claimed.

TABLE 28

Year of Acquisition	Percent Good of Acquisition Cost
[18] 19	75%
[17] 18	50%
[16] 17	25%
[15] 16 and prior	0%

The provisions of this rule shall be implemented and become binding on taxpayers beginning January 1, ~~[2019]~~2020.

~~[R873-22M-24. Salvage Vehicle Definitions Pursuant to Utah Code Ann. Sections 41-1a-1001 and 41-1a-1002.~~

~~A. "Cosmetic repairs" means repairs that are not necessary to promote the structural soundness or safety of the vehicle or to prevent accelerated wear or deterioration.~~

~~1. Cosmetic repairs include:~~

~~a) cracks or chips in windows if the vehicle will pass a safety inspection;~~

~~b) paint chips or scratches that do not extend below the rust preventive primer coating;~~

~~c) decals or decorative paint;~~

~~d) decorative molding and trim made from plastic, light metal, or other similar material;~~

~~e) hood ornaments;~~

~~f) wheel covers;~~

~~g) final coats of paint applied over any rust preventive primer, primer surfacer, or primer sealer;~~

~~h) vinyl roof covers or imitation convertible tops;~~

~~i) rubber inserts in bumpers or bumper guards; and~~

~~j) minor damage to seats, dashboard, door panels, carpet, headliner, or other interior components if the damage does not affect the comfort of the driver or passengers, or the safe operation of the vehicle.~~

~~2. Cosmetic repairs do not include:~~

~~a) primer coats or sealer necessary to prevent deterioration of any structural body component, such as fenders, doors, hood, or roof;~~

~~b) repair or replacement of any sheet metal;~~

~~c) repair or replacement of exterior or interior body panels;~~

~~d) repair or replacement of mounting or attachment brackets and all other components and attaching hardware associated with the body of the vehicle; and~~

~~e) cracks or chips in windows if the vehicle will not pass a safety inspection.~~

~~3. The determination of whether a specific repair is cosmetic shall be made by the Administrator of the Motor Vehicle Enforcement Division.~~

~~B. "Collision estimating guide recognized by the Motor Vehicle Enforcement Division" means the current edition of the:~~

~~1. Mitchell Collision Estimating Guide;~~

~~2. Motor Estimating Guide;~~

~~3. Delmar Auto Series Complete Automotive Estimating;~~

~~4. CCC Autobody Systems EZEst Software;~~

~~5. ADP Collision Estimating Services; or~~

~~6. an equivalent estimating guide recognized by the industry.~~

~~C. For purposes of Section 41-1a-1002, the determination of whether a vehicle is seven years old or older is made by subtracting the model year of the vehicle from the current calendar year.]~~

~~[R873-22M-26. Interim Inspections and Repair Standards Pursuant to Utah Code Ann. Section 41-1a-1002.~~

~~A. Each certified vehicle inspector shall independently determine:~~

~~1. if one or more interim inspections are required; and~~

~~2. when any required interim inspection shall be made.~~

~~B. A vehicle that is repaired beyond the point of a required interim inspection prior to that interim inspection may not receive an unbranded title.~~

~~C. A vehicle is repaired in accordance with Motor Vehicle Enforcement Division standards if it meets or exceeds the standards established by the Inter Industry Conference on Auto Collision Repair ("I-CAR").~~

~~1. Repairs must be performed in licensed body shops.~~

~~2. All repairs must be certified by an individual who:~~

~~a) owns or is employed by that body shop;~~

~~b) has repaired the vehicle or supervised any repairs he did not make;~~

~~c) is certified with I-CAR for structural repair and has either five years experience in repairing structural collision damage in a licensed body shop, or three years experience in repairing structural collision damage in a licensed body shop and an associate degree in the structural repair of an automobile from an accredited institution; and~~

~~d) completes ten hours of division approved continuing training in repair of structural collision damage every three years.~~

~~D. Individuals certifying repairs under Subsection (C) must be certified with I-CAR by January 1, 1994.~~

~~E. A person who repairs or replaces major damage identified by a certified vehicle inspector shall keep records of the repairs made, and the time required to make those repairs, for a period of three years from the date of repair.]~~

R884-24P-27. Standards for Assessment Level and Uniformity of Performance Pursuant to Utah Code Ann. Sections 59-2-704 and 59-2-704.5.

(1) Definitions.

(a) "Coefficient of dispersion (COD)" means the average deviation of a group of assessment ratios taken around the median and expressed as a percent of that measure.

(b) "Coefficient of variation (COV)" means the standard deviation expressed as a percentage of the mean.

(c) "Division" means the Property Tax Division of the commission.

(d) "Nonparametric" means data samples that are not normally distributed.

(e) "Parametric" means data samples that are normally distributed.

(f) "Urban counties" means counties classified as first or second class counties pursuant to Section 17-50-501.

(2) The commission adopts the following standards of assessment performance.

(a) For assessment level in each property class, subclass, and geographical area in each county, the measure of central tendency shall meet one of the following measures;

(i) For a county of the first, second, third or fourth class, the measure of central tendency shall be within:

(A) 5 percent of the legal level of assessment for county-wide residential property; or

(B) 10 percent of the legal level of assessment for all other classes of property.

(ii) For a county of the fifth or sixth class, the measure of central tendency shall be within 10 percent of the legal level of assessment for all property.

(iii) The 95 percent confidence interval of the measure of central tendency shall contain the legal level of assessment.

(b) For uniformity of the property assessments in each class of property for which a detailed review is conducted during the current year, the measure of dispersion shall be within the following limits.

(i) In urban counties:

(A) a COD of 15 percent or less for primary residential property, and 20 percent or less for commercial property, vacant land, and secondary residential property; and

(B) a COV of 19 percent or less for primary residential property, and 25 percent or less for commercial property, vacant land, and secondary residential property.

(ii) In rural counties:

(A) a COD of 20 percent or less for primary residential property, and 25 percent or less for commercial property, vacant land, and secondary residential property; and

(B) a COV of 25 percent or less for primary residential property, and 31 percent or less for commercial property, vacant land, and secondary residential property.

(iii) For a rural or small jurisdiction with limited development, or for a jurisdiction with a depressed market, the county assessor may petition the division for a five percentage point increase in the COD or COV for one year only. After sufficient examination, the division may determine that a one-year expansion of the COD or COV is appropriate.

(c) Statistical measures.

42 (i) The measure of central tendency shall be the mean for parametric samples and the
43 median for nonparametric samples.

44 (ii) The measure of dispersion shall be the COV for parametric samples and the COD for
45 nonparametric samples.

46 (iii) To achieve statistical accuracy in determining assessment level under Subsection
47 (2)(a) and uniformity under Subsection (2)(b) for any property class, subclass, or geographical
48 area, the minimum sample size shall consist of 10 or more ratios.

49 (3) Each year the division shall conduct and publish an assessment-to-sale ratio study to
50 determine if each county complies with the standards in Subsection (2).

51 (a) To meet the minimum sample size, the study period may be extended.

52 (b) A smaller sample size may be used if:

53 (i) that sample size is at least 10 percent of the class or subclass population; or

54 (ii) both the division and the county agree that the sample may produce statistics that
55 imply corrective action appropriate to the class or subclass of property.

56 (c) If the division, after consultation with the counties, determines that the sample size
57 does not produce reliable statistical data, an alternate performance evaluation may be conducted,
58 which may result in corrective action. The alternate performance evaluation shall include review
59 and analysis of the following:

60 (i) the county's procedures for collection and use of market data, including sales, income,
61 rental, expense, vacancy rates, and capitalization rates;

62 (ii) the county-wide land, residential, and commercial valuation guidelines and their
63 associated procedures for maintaining current market values;

64 (iii) the accuracy and uniformity of the county's individual property data through a field
65 audit of randomly selected properties; and

66 (iv) the county's level of personnel training, ratio of appraisers to parcels, level of
67 funding, and other workload and resource considerations.

68 (d) All input to the sample used to measure performance shall be completed by March 31
69 of each study year.

70 (e)(i) Except as provided in Subsection (3)(e)(ii), [The]the division shall conduct a
71 preliminary annual assessment-to-sale ratio study by April 30 of the study year, allowing
72 counties to apply adjustments to their tax roll prior to the May 22 deadline.

73 (ii) The division may exempt a county from the study described in Subsection (3)(e)(i) if
74 the county demonstrates to the satisfaction of the division that the county employs methods and
75 measures adequate to ensure assessment compliance with applicable law.

76 (f) The division shall complete the final study immediately following the closing of the
77 tax roll on May 22.

78 (4) The division shall order corrective action if the results of the final study do not meet
79 the standards set forth in Subsection (2).

80 (a) Assessment level adjustments, or factor orders, shall be calculated by dividing the
81 legal level of assessment by one of the following:

82 (i) the measure of central tendency, if the uniformity of the ratios meets the standards
83 outlined in Subsection (2)(b); or

84 (ii) the 95 percent confidence interval limit nearest the legal level of assessment, if the
85 uniformity of the ratios does not meet the standards outlined in Subsection (2)(b).

86 (b) Uniformity adjustments or other corrective action shall be ordered if the property
87 fails to meet the standards outlined in Subsections (2)(b) and (c). A corrective action order may

88 contain language requiring a county to create, modify, or follow its five-year plan for a detailed
89 review of property characteristics.

90 (d) All corrective action orders shall be issued by June 10 of the study year, or within
91 five working days after the completion of the final study, whichever is later.

92 (5) The commission adopts the following procedures to insure compliance and facilitate
93 implementation of ordered corrective action.

94 (a) Prior to the filing of an appeal, the division shall retain authority to correct errors and,
95 with agreement of the affected county, issue amended orders or stipulate with the affected county
96 to any appropriate alternative action without commission approval. Any stipulation by the
97 division subsequent to an appeal is subject to commission approval.

98 (b) A county receiving a corrective action order resulting from this rule may file and
99 appeal with the commission pursuant to rule R861-1A-11.

100 (c) A corrective action order will become the final commission order if the county does
101 not appeal in a timely manner, or does not prevail in the appeals process.

102 (d) The division may assist local jurisdictions to ensure implementation of any corrective
103 action orders by the following deadlines.

104 (i) Factor orders shall be implemented in the current study year prior to the mailing of
105 valuation notices.

106 (ii) Other corrective action shall be implemented prior to May 22 of the year following
107 the study year.

108 (e) The division shall complete audits to determine compliance with corrective action
109 orders as soon after the deadlines set forth in Subsection (5)(d) as practical. The division shall
110 review the results of the compliance audit with the county and make any necessary adjustments
111 to the compliance audit within 15 days of initiating the audit. These adjustments shall be limited
112 to the analysis performed during the compliance audit and may not include review of the data
113 used to arrive at the underlying factor order. After any adjustments, the compliance audit will
114 then be given to the commission for any necessary action.

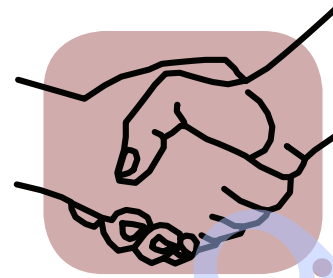
115 (f) The county shall be informed of any adjustment required as a result of the compliance
116 audit.

Voluntary Disclosure Program

Utah State Tax Commission

Auditing Division

210 North 1950 West
Salt Lake City, Utah 84134
801-297-4600
tax.utah.gov



If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811, or TDD 801-297-2020. Please allow three working days for a response.

General Information

The Utah State Tax Commission's Voluntary Disclosure Program is designed to help businesses and individuals voluntarily resolve prior business tax liabilities. If a company has established a direct representational or economic presence in Utah, this presence gives Utah the right to require the entity to pay, collect or remit certain taxes. Companies may anonymously approach Voluntary Disclosure Program staff to seek resolution of these liabilities arising from past activities. Generally, companies benefit from the voluntary disclosure process by not having penalties imposed and by receiving a limited look-back period.

years if the company has a substantial presence in Utah. In certain circumstances where the company's presence is limited, the Tax Commission may agree to a period of fewer than three years or prospective compliance. Interest is due on unpaid tax liabilities incurred during the disclosure period.

Executing the Agreement

When the application to participate in the Voluntary Disclosure Program is accepted, an official Voluntary Disclosure Agreement (VDA) will be prepared for approval and authorized signatures. If there are any material misrepresentations in the information received in support of the agreement, the Tax Commission may consider the agreement void and assess additional tax, penalty and interest.

The VDA will be forwarded to the company's representative once the Tax Commission has approved and signed the agreement. The company then has 90 days to sign and return the VDA to program staff. Once signed, the applicant has 30 days to provide all requested information, registration, returns and schedules.

An assessment is issued when the Voluntary Disclosure Program staff receives all the required documentation; the company has 30 days to pay the assessment. If payment is not received within 30 days, a penalty for failure to pay the tax and interest will be imposed, and interest will continue to accrue.

Voluntary Disclosure Process

Initial Taxpayer Contact

Companies wishing to enter into or wanting to know more about Utah's Voluntary Disclosure Program may contact program staff on an anonymous basis. When requesting an agreement to resolve prior tax liabilities, a TC-43, *Voluntary Disclosure Program Application* must be completed in full and emailed to nexus@utah.gov. The application is available on our website at tax.utah.gov/forms-pubs.

Company representatives may preserve confidentiality by not revealing the name of the company or any information that could readily identify the company to Voluntary Disclosure Program staff until the company has signed the agreement.

Voluntary Disclosure Application

After Voluntary Disclosure Program staff has received the company's fully completed application, staff will review the company's specific facts and circumstances. **The Tax Commission requires all tax collected from sales transactions or withheld from employees to be paid.**

The length of the disclosure period (the period the company will pay back taxes) depends on the nature of the company's activities in Utah. Generally, the disclosure period is three

Contact Information

You can contact the Voluntary Disclosure Program staff at:

Voluntary Disclosure Program
Auditing Division
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134-2200
Phone: 801-297-4600
Fax: 801-297-4799
E-mail: nexus@utah.gov

For voluntary disclosures involving more than one state you may contact the Multistate Tax Commission's National Nexus Program for a streamlined, multi-state disclosure process at:

Director, National Nexus Program
Multistate Tax Commission
444 North Capitol Street, NW, Suite 425
Washington, DC 20001-1538

Phone: 202-695-8140
E-mail: nexus@mtc.gov
Website: mtc.gov

Draft 7/25/19

How to Register and Title Your Vehicle in Utah

Utah State Tax Commission

Division of Motor Vehicles

P.O. Box 30412

Salt Lake City, Utah 84130

801-297-7780

1-800-368-8824

dmv.utah.gov



If you need an accommodation under the Americans with Disabilities Act, email taxada@utah.gov, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

General Information

What Vehicles Must Be Registered?

- cars
- trucks
- motorcycles
- off-highway vehicles
- snowmobiles
- watercraft/motorboats/sailboats
- trailers
- campers

Trailers weighing less than 750 pounds, when empty, are not required to be registered. However, any trailer may be registered for your convenience.

Aircraft are registered with the Utah Department of Transportation Aeronautics Division. Visit udot.utah.gov for more information.

Who Must Register Their Vehicles?

Utah residents must register any of the above vehicles for use in the state.

Nonresidents using their watercraft in Utah for more than 60 days per year, must register in Utah.

Nonresidents using their off-highway vehicle or snowmobile in Utah pay an annual user fee to the Division of Parks and Recreation. Upon payment of the \$30 fee, a user receives a decal for display on the off-highway vehicle or snowmobile. Decals are available from Parks and Recreation or their authorized agents.

Exceptions: Nonresident students who pay nonresident tuition, certain military personnel, temporary workers and individuals temporarily in Utah engaged in public or charitable service may be exempt from registering vehicles in Utah.

- Utah safety inspection certificate, where required
- Valid driver license

Safety Inspection Certificates

Most vehicles do not require a safety inspection for Utah registration. A safety inspection certificate is only required when registering a street-legal ATV for the first time or if you will be changing a salvage title to a rebuilt status.

You are responsible for the safe operation of your vehicle. Inspect your vehicle's tires, brakes, steering, suspension, lights and other equipment often to make sure your vehicle is in safe operating condition.

Commercial vehicles require an annual safety inspection. An inspection certificate must be kept in the vehicle for review by law enforcement, but does not need to be submitted to the DMV for registration.

For more information about Safety Inspections, contact the Dept. of Public Safety at 801-965-4461.

Vehicle Identification Number (VIN) or Hull Identification Number (HIN)

Inspections of identification numbers are required for all vehicles or vessels to be titled in Utah for the first time. VIN or HIN inspections can be completed by a peace officer, inspection station, Utah licensed dealership or DMV employee. Inspections must be completed using form TC-661 (Certificate of Inspection). Signed safety or emissions certificates are an acceptable means of verification for cars, trucks and motorcycles. The VIN on the inspection certificate must match the VIN on the vehicle.

Emission Certificates

As a prerequisite for registration, emission certificates are required in Cache, Davis, Salt Lake, Utah and Weber counties and are valid for two months from issue date. Emissions tests can be completed at most service stations.

Emission certificates in Davis, Salt Lake, Utah and Weber counties for gas-powered cars and trucks are required every other year for vehicles **less than six years old**. Vehicles in

Where to Go and What to Bring

Bring to the Division of Motor Vehicles (DMV) the following for each vehicle:

- Title, if not held by lienholder
- Most recent registration
- Serial number (VIN) inspection, where required
- Utah gas or diesel emission certificate, where required

this category having even-numbered model years must have emission tests in even-numbered years, and vehicles having odd-numbered model years must have emission tests in odd-numbered years. Vehicles less than two years old (based on the model year) are exempt from the emission test requirement. **Vehicles with model years six years old and older (to 1967) must pass emission tests every year.**

Vehicles registered in Cache County with model years **less than six years old** are not required to have an emission test. Vehicles **six years old and greater** that have even-numbered model years must have an emission test in even-numbered years, and vehicles that have odd-numbered model years must have an emission test in odd-numbered years. All vehicles 1968 and older are exempt from emissions.

Farm trucks may apply for an exemption from emissions with their County Health Departments. For county emission requirements for diesels, or for additional information about emission tests and requirements, contact one of the following local health department locations:

- | | |
|--------------------|--------------|
| • Cache County | 435-792-6500 |
| • Davis County | 801-525-5100 |
| • Salt Lake County | 385-468-3837 |
| • Utah County | 801-851-7600 |
| • Weber County | 801-399-7140 |

First-time Registration

To register and title in Utah for the first time, an Application to Register/Title must be completed and required documentation provided. Required documentation may include a vehicle title, bill of sale, previous registration, emission certificate or safety certificate where required.

All vehicles in Utah are subject to either an age-based uniform fee or a 1.5 percent uniform property assessment fee. The appropriate fee must be paid when you register your vehicle. For additional information regarding these fees, see Tax Commission Publication 23, *Motor Vehicle Property Assessment Fees*.

Plates and/or decals will be issued to you at the completion of your motor vehicle transaction. All plates are issued to the owner of the vehicle and should be removed and returned to a motor vehicle office if the vehicle is sold.

Titles

What Vehicles Must Be Titled?

- Cars
- Trucks
- Motorcycles
- Off-highway vehicles 1988 and newer
- Snowmobiles 1988 and newer
- Watercraft /motorboats/sailboats 1985 and newer
- Trailers 751 pounds or more unladen weight
- Campers 2015 and newer
- Park Model Recreational Vehicles 2015 and newer

What Is Needed to Title a Vehicle?

- **Evidence of ownership**
Documentation showing ownership and vehicle description. A Utah title or an out-of-state title can be provided as evidence of ownership.

- **Payment of sales/use tax**

Sales and use tax is imposed on the purchase of a vehicle or watercraft and is calculated using the purchase price. Purchase price should be listed on the title being transferred or on a bill of sale.

- **Payment of motor vehicle title fee**

Required title fee must be paid before a Utah title can be issued.

- **Vehicle Identification Number (VIN) inspections**

VIN inspections are required on vehicles and watercraft that have been titled in other states and are being titled/registered for the first time in Utah.

- **Odometer statements**

When a vehicle ownership change takes place the mileage of the vehicle must be disclosed. Exceptions to this are when the vehicle has gross laden weight rating of more than 16,000 pounds, is ten years or older, or sold directly by the manufacturer to any agency of the United States government.

- **Property tax clearance**

Property tax or age-based fees are paid at the time of vehicle or watercraft registration.

Title/Registration Hints

- If an out-of-state lien holder or leasing company holds the title, the vehicle will be registered only. Current registration will be needed as evidence of ownership.
- Leased vehicles will need the leasing company's power of attorney, billing statement, Utah sales tax number, and current registration.
- Vehicles, motorboats 50 HP or greater (except airboats) and personal watercraft are required to be insured.

What to Do If You Sell Your Car

Remove your license plates from the vehicle. If you do not you may be liable for any parking or traffic violations, towing, storage, and impoundment fees should the vehicle be ticketed or impounded while your plates remain on the car.

Give the new owner the signed title and a bill of sale. Please ensure that you keep copies of this transaction for future reference or if the need arises to prove you sold the car. The new owner may obtain a temporary permit (dmv.utah.gov/register/temporary-permits) from any Motor Vehicle office by presenting the signed title, proof of insurance, and picture identification and paying all applicable fees.

Notify the Division of Motor Vehicles that your vehicle has been sold. The notification must include the vehicle year, make, and model. You also must include the plate number or vehicle identification number and the owner's signature. This notification can be sent by fax (801) 297-3570, sent online at mvp.tax.utah.gov, or mailed to:

Division of Motor Vehicles
MVCC – Correspondence
P.O. Box 30412
Salt Lake City, UT 84130

More Information

For DMV office locations, forms or more information, see the DMV website at dmv.utah.gov.

For telephone assistance, call 801-297-7780 or 1-800-368-8824.

Vehicle Property Assessment Fees

Age-based Uniform Fee and 1.5 Percent Uniform Fee

Utah State Tax Commission

Division of Motor Vehicles

P.O. Box 30412

Salt Lake City, Utah 84130

801-297-7780

1-800-368-8824

dmv.utah.gov



If you need an accommodation under the Americans with Disabilities Act, email taxada@utah.gov, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response

General Information

Utah vehicles are subject to either an age-based uniform fee or a 1.5 percent uniform fee that must be paid before the vehicle can be registered in Utah. This pamphlet gives a brief explanation of the two fees and how they are calculated and collected.

See Utah Code §§41-1a-206, 41-1a-207, 59-2-103, 59-2-405, 59-2-405.1, 59-2-407, 59-2-405.2, 59-2-405.3 and Administrative Rules R884-24P-33, 60, and 61.

Age-based Uniform Fee

The age-based uniform fee is determined by the age of the vehicle. Vehicles subject to the age-based uniform fee are:

- passenger vehicles (cars, light trucks, sport utility vehicles, vans)
- off-highway recreational vehicles
- snowmobiles
- street legal ATVs
- street motorcycles, small motor vehicles
- personal watercraft, vessels under 31 feet in length
- travel trailers, tent trailers, truck campers, non-commercial trailers, park model vehicles
- motor homes

1.5 Percent Uniform Fee

The 1.5 percent uniform fee is multiplied by the taxable value of the vehicle.

Vehicles subject to the 1.5 percent uniform fee are:

- heavy- and medium-duty trucks
- commercial trailers
- vessels 31 feet and longer

Who Pays the Fees

All individuals that are residents of Utah as well as businesses that operate a vehicle in Utah must pay **either** the age-based uniform fee or the 1.5 percent uniform fee, depending on the vehicle type. Individuals or businesses are considered to be residents of Utah, and must register their vehicles in Utah, if they:

- have a permanent home, or live (are domiciled) in Utah;
- live in Utah for six months or more during a calendar year, even if they have a permanent home outside of Utah;
- work in Utah, unless it's seasonal work or they commute into Utah;
- declare themselves to be a resident of Utah in order to get a Utah driver's license or other privileges such as resident school tuition;
- operate a motor vehicle from an office or warehouse in Utah;
- operate a motor vehicle within Utah for intrastate transportation, except for seasonal work.

See Utah Code §41-1a-202.

When Are the Fees Paid

The age-based uniform fee is paid every time the vehicle is registered, including the initial purchase, and at each subsequent renewal of registration. A person may register a motorcycle or motor vehicle 12,000 pounds or less for a six month period. The applicable age-based uniform fees are included on the charts below.

The 1.5 percent uniform fee is paid at the time of registration and is due every year the vehicle is located in Utah, unless it is held as inventory by a dealer. This fee is based on the taxable value of the vehicle as of January 1 of the year for which it is being registered.

2019 Uniform Statewide Age-based Fee Schedules

Use the following schedule to determine the appropriate age-based uniform fee:

Passenger Vehicles

Model Years	Age-based Fee	Six Month Fee
2019 - 2017	\$150	\$115.50
2016 - 2014	\$110	\$84.75
2013 - 2011	\$80	\$61.50
2010 - 2008	\$50	\$38.50
2007 & older	\$10	\$7.75

Small Motor Vehicles

Model Years	Age-based Fee	Six Month Fee
2019 - 2017	\$25	\$19.25
2016 - 2014	\$15	\$11.50
2013 & older	\$10	\$7.75

Off-Highway Recreational Vehicles

Model Years	Age-based Fee
2019 - 2017	\$18
2016 - 2014	\$14
2013 - 2011	\$12
2010 - 2008	\$8
2007 & older	\$4

Snowmobiles

Model Years	Age-based Fee
2019 - 2017	\$45
2016 - 2014	\$35
2013 - 2011	\$30
2010 - 2008	\$20
2007 & older	\$10

Street Legal ATVs

Model Years	Age-based Fee
2019 - 2017	\$38
2016 - 2014	\$28
2013 - 2011	\$20
2010 - 2008	\$14
2007 & older	\$4

Street Motorcycles

Model Years	Age-based Fee	Six Month Fee
2019 - 2017	\$95	\$73
2016 - 2014	\$70	\$54
2013 - 2011	\$50	\$38.50
2010 - 2008	\$35	\$27
2007 & older	\$10	\$7.75

Personal Watercraft

Model Years	Age-based Fee
2019 - 2017	\$55
2016 - 2014	\$45
2013 - 2011	\$35
2010 - 2008	\$25
2007 & older	\$10

Motor Homes

Model Years	Age-based Fee
2019 - 2017	\$690
2016 - 2014	\$540
2013 - 2011	\$425
2010 - 2008	\$315
2007 - 2005	\$180
2004 & older	\$90

Travel Trailers and Park Model Vehicles

Model Years	Age-based Fee
2019 - 2017	\$175
2016 - 2014	\$135
2013 - 2011	\$90
2010 - 2008	\$65
2007 & older	\$20

Tent Trailers and Truck Campers

Model Years	Age-based Fee
2019 - 2017	\$70
2016 - 2014	\$50
2013 - 2011	\$35
2010 - 2008	\$25
2007 & older	\$10

Other Trailers (Non Commercial)

Model Years	Age-based Fee
2019 - 2017	\$30
2016 - 2014	\$25
2013 - 2011	\$20
2010 - 2008	\$15
2007 & older	\$10

Canoes, Jon Boats and Utility Boats

Model Years	Age-based Fee
All years	\$10

Vessels less than 15 feet in length

Model Years	Age-based Fee
All years	\$10

Vessels 15 feet or more in length, but less than 19 feet

Model Years	Age-based Fee
2019 - 2017	\$150
2016 - 2014	\$110
2013 - 2011	\$80
2010 - 2008	\$65
2007 & older	\$25

Vessels 19 feet or more in length, but less than 23 feet

Model Years	Age-based Fee
2019 - 2017	\$275
2016 - 2014	\$220
2013 - 2011	\$175
2010 - 2008	\$120
2007 & older	\$50

Vessels 23 feet or more in length, but less than 27 feet

Model Years	Age-based Fee
2019 - 2017	\$400
2016 - 2014	\$310
2013 - 2011	\$240
2010 - 2008	\$180
2007 & older	\$100

Vessels 27 feet or more in length, but less than 31 feet

Model Years	Age-based Fee
2019 - 2017	\$700
2016 - 2014	\$500
2013 - 2011	\$350
2010 - 2008	\$250
2007 & older	\$120

Collapsible Inflatable Vessel, Pontoon or Sailboat (all years)

Length of Vessel	Age-based Fee
15 - 18 feet	\$15
19 - 22 feet	\$25
23 - 26 feet	\$40
27 - 30 feet	\$75

Calculating the 1.5 Percent Uniform Fee

The 1.5 percent uniform fee is calculated using the *Depreciated Cost New* (DCN) method. The taxable value of a vehicle is determined by multiplying the original *Manufacturer's Suggested Retail Price* (MSRP) of a vehicle by the *percent good factor* for the vehicle's model year. MSRP values are obtained from appraisal guides published by national organizations. The base model MSRP is used; this excludes the options you may have purchased with your vehicle. The percent good factor is a rate calculated and adopted by the state Tax Commission and is derived from the average depreciation observed in vehicles.

MSRP X Percent Good Factor = Taxable Value

The taxable value of the vehicle is then multiplied by the uniform rate of 1.5 percent to arrive at the uniform fee.

Taxable Value X Uniform Rate = Uniform Fee

Example of 1.5 Percent Uniform Fee

Model Year: 2001

Make/Model: Bayliner Boat 34 feet in length

MSRP		\$59,602
Percent Good Factor	X	27%
Taxable Value	=	\$16,093.00
Rate	X	1.5%
1.5 Percent Uniform Fee	=	\$241.40

1.5 Percent Uniform Fee Valuation Appeals

If a vehicle owner believes the value of his vehicle to be less than the value obtained by using the DCN valuation methodology, the value may be appealed to the county board of equalization. This appeal must be filed within 30 days of the mailing of the tax notice. As an alternative to an official appeal, an informal request for review may be made to the county assessor. This informal request does not constitute an appeal and does not change the deadline for filing an appeal.

Dealer Trade-Ins

Age-based Uniform Fee

When a vehicle subject to the age-based uniform fee is traded in to a dealer, no age-based uniform fee is collected by the dealer from the owner. The age-based uniform fee will be collected at the time the vehicle is registered to a new owner.

1.5 Percent Uniform Fee

When a vehicle subject to the 1.5 percent uniform fee is traded in to a dealer and the uniform fee is due, the dealer must collect the fee from the owner and pay it to the county assessor. "All tangible taxable property shall be assessed and taxed at a uniform and equal rate on the basis of its fair market value, *as valued on January 1* ..." (Utah Code §59-2-103). January 1 of each year is considered the lien date. Section 41-1a-206(1)(b) of the Utah Code indicates the tax or fee is a lien on real property sufficient to secure the payment of the tax or fee.

The following scenarios illustrate how dealers handle trade-ins for vehicles subject to the 1.5 percent uniform fee.

• Trade-Ins – Utah Residents

When a Utah resident trades in a vehicle subject to the 1.5 percent uniform fee and the registration expires in the current calendar year, the dealer must collect the 1.5 percent uniform fee from the owner.

Example

Trade-in date	March 15, 2019
Registration expires	October 2019
1.5 percent uniform fee is due at trade-in.	

When a Utah resident trades in a vehicle and the registration expires in the next calendar year, no additional 1.5 percent uniform fee is due for the current calendar year.

Example

Trade-in date	March 15, 2019
Registration expires	February 2020
No 1.5 percent uniform fee is due at trade-in.	

- **Trade-Ins – Move-ins From Out of State**

When someone establishes residency in Utah after the January lien date and trades in a vehicle with a valid registration from another state, the dealer must collect the 1.5 percent uniform fee if the vehicle registration expires in the current calendar year.

Example

Date of Utah residency March 15, 2019

Registration expires October 2019

1.5 percent uniform fee is due for entire year.

If someone establishes residency in Utah during the current calendar year and trades in a vehicle with the registration expiring in the next calendar year, no additional 1.5 percent uniform fee is due for the current year.

Example

Date of Utah residency August 1, 2019

Registration expires March 2020

No 1.5 percent uniform fee is due.

New Residents

When a person or business establishes residency in Utah and brings a vehicle from out of state, they are required to pay the appropriate fee unless all property taxes or fees imposed by the state they moved from have been paid for the current year.

Tax Commission Rule Review Checklist
(This Sheet and any backup data must accompany each proposed rule or revision)

Title of Rule: State Board of Equalization Procedures
Statutory Reference: §59-2-212, 59-2-1004, and 59-2-1006
Rule Number: R861-1A-9

4. Purpose of the rule or reason for the change:

The proposed amendment corrects a technical error consistent with current practice and interpretation.

6. Summary of the rule change:

The proposed amendment clarifies language related to when the commission may remand an appeal to the county BOE. The change is consistent with current practice and interpretation.

7. Aggregate anticipated cost or savings to:

A) State Budget: None. The change is consistent with current practice and interpretation.

B) Local Government: None. The change is consistent with current practice and interpretation.

C) Small Businesses (50 or less employees): None. The change is consistent with current practice and interpretation.

D) Persons other than small businesses or local government: None. The change is consistent with current practice and interpretation.

8. Compliance cost for affected persons ("person" means any individual, partnership, corporation, association, government entity, public or private organization of any character other than an agency):
None. The change is consistent with current practice and interpretation.

9. Comments by the department head on the fiscal impact the rule may have on businesses:

Because this change conforms to current practice and interpretation, there is no impact on businesses.

14. Indexing information: _____

Substantive: Yes

Nonsubstantive:

Result of 5 year review: No

Originated by:

Property Tax Division

Date:

Drafted by:

Jason Gardner

Date:

Reviewed with Divisions:

Date:

Approved by Executive Director:

Date:

Approved for Submittal to DAR:

Date:

Tax Commission Rule Review Checklist
(This Sheet and any backup data must accompany each proposed rule or revision)

Title of Rule: **Determination of Utah Resident Individual Status**
Statutory Reference: **§59-10-136**
Rule Number: **R865-9I-2**

4. Purpose of the rule or reason for the change:

Conforms to statutory changes under 2019 SB 13 Income Tax Domicile Amendments (Bramble)

6. Summary of the rule change:

The proposed amendment eliminates reference to §59-10-103 because that section is no longer relevant to this rule as a result of SB 13.

7. Aggregate anticipated cost or savings to:

A) State Budget: None. The amendment will not impact the state budget because it does not change current administration.

B) Local Government: None. The amendment will not impact local governments because it does not change current administration.

C) Small Businesses (50 or less employees): None. The amendment will not impact the small businesses because it does not change current administration.

D) Persons other than small businesses or local government: None. The amendment will not impact persons other than small businesses because it does not change current administration.

8. Compliance cost for affected persons ("person" means any individual, partnership, corporation, association, government entity, public or private organization of any character other than an agency):
The proposed amendment eliminates an unnecessary reference to a Utah Code Section that is no longer applicable. The amendment will not result in additional compliance costs for affected persons because it does not change current administration.

9. Comments by the department head on the fiscal impact the rule may have on businesses:

Because this amendment does not change current practice, it will not result in a fiscal impact on businesses.

14. Indexing information: _____

Substantive: Yes

Nonsubstantive:

Result of 5 year review: No

Originated by:
2019 SB 13

Date:

Drafted by:
Jason Gardner

Date:

Reviewed with Divisions:

Date:

Approved by Executive Director:

Date:

Approved for Submittal to DAR:

Date:

Tax Commission Rule Review Checklist
(This Sheet and any backup data must accompany each proposed rule or revision)

Title of Rule: Standards for State Impound Lots
Statutory Reference: §41-1a-1101
Rule Number: R873-22M-17

4. Purpose of the rule or reason for the change:

To reflect statutory changes pursuant to 2019 HB 228 Towing Revisions (Maloy).

6. Summary of the rule change:

Pursuant to HB 228, includes a requirement that a state impound yard have opaque fencing, which may include chain link fencing, on any side that has frontage with a highway. Makes other technical changes.

7. Aggregate anticipated cost or savings to:

A) State Budget:

This proposed amendment is not expected to have any fiscal impacts on state government revenues or expenditures because any fiscal impacts would have been addressed in the fiscal note of 2019 HB 228.

B) Local Government:

This proposed amendment is not expected to have any fiscal impacts on local government revenues or expenditures because any fiscal impacts would have been addressed in the fiscal note of 2019 HB 228.

C) Small Businesses (50 or less employees):

This proposed amendment is not expected to have any fiscal impacts on small business revenues or expenditures because any fiscal impacts would have been addressed in the fiscal note of 2019 HB 228.

D) Persons other than small businesses or local government:

This proposed amendment is not expected to have any fiscal impacts on non-small businesses revenues or expenditures because any fiscal impacts would have been addressed in the fiscal note of 2019 HB 228.

8. Compliance cost for affected persons ("person" means any individual, partnership, corporation, association, government entity, public or private organization of any character other than an agency):
The proposed amendment requires that a state impound yard have opaque fencing, which may include chain link fencing, on any side that has frontage with a highway. This proposed amendment is not expected to impose any compliance costs on affected persons because any regulatory burdens would have been addressed in the fiscal note of 2019 HB 228.

9. Comments by the department head on the fiscal impact the rule may have on businesses:

Any fiscal impacts on businesses would have been addressed in the fiscal note on 2019 H.B. 228.

14. Indexing information: _____

Substantive: Yes

Nonsubstantive:

Result of 5 year review: No

Originated by:
2019 HB 228

Drafted by:
Jason Gardner

Reviewed with Divisions:

Date:

Approved by Executive Director:

Date:

Approved for Submittal to DAR:

Date: