

# DRAFT

**R861-1A-9. State Board of Equalization Procedures Pursuant to Utah Code Ann. Sections 59-2-212, 59-2-1004, and 59-2-1006.**

(1) The commission sits as the state board of equalization in discharge of the equalization responsibilities given it by law. The commission may sit on its own initiative to correct the valuation of property that has been overassessed, underassessed, or nonassessed as described in Section 59-2-212, and as a board of appeal from the various county boards of equalization described in Section 59-2-1004.

(2) Appeals to the commission shall include:

- (a) a copy of the recommendation of a hearing officer if a hearing officer heard the appeal;
- (b) a copy of the notice required under Section 59-2-919.1;
- (c) a copy of the minutes of the board of equalization;
- (d) a copy of the property record maintained by the assessor;
- (e) if the county board of equalization does not include the record in its minutes, a copy of the record of the appeal required under R884-24P-66;
- (f) a copy of the evidence submitted by the parties to the board of equalization;
- (g) a copy of the petition for redetermination; and
- (h) a copy of the decision of the board of equalization.

(3) A notice of appeal filed by the taxpayer with the auditor pursuant to Section 59-2-1006 shall be presumed to have been timely filed unless the county provides convincing evidence to the contrary. In the absence of evidence of the date of mailing of the county board of equalization decision by the county auditor to the taxpayer, it shall be presumed that the decision was mailed three days after the meeting of the county board of equalization at which the decision was made.

(4) Appeals to the commission shall be scheduled for hearing pursuant to commission rules.

(5) Appeals to the commission shall be on the merits except for the following:

- (a) dismissal for lack of jurisdiction;
- (b) dismissal for lack of timeliness;
- (c) dismissal for lack of evidence to support a claim for relief.

(6)(a) The commission shall consider the facts and evidence presented to the commission, including facts and evidence presented by a party that was submitted to the county board.

(b) A party may raise a new issue before the commission.

(c)(i) If a taxpayer asserts before the commission a factual error as defined in R884-24P-66, the commission may issue an order to show cause as to whether the county assessor recognizes the existence of the factual error.

(ii) If the county assessor fails to respond to an order to show cause within 15 calendar days of issuance under Subsection (6)(c)(i), the commission may find that the failure to respond constitutes that the county assessor recognizes the existence of the factual error.

(7) On an appeal from a dismissal by a county board for the exceptions under Subsection (5), the only matter that will be reviewed by the commission is the dismissal itself, not the merits of the appeal.

40           (8) An appeal filed with the commission may be remanded to the county board of  
41 equalization for further proceedings if the commission determines that:  
42           (a) dismissal under Subsections (5)(a) through (c) was improper;  
43           (b) the taxpayer failed to exhaust all administrative remedies at the county level;  
44           (c) in the interest of administrative efficiency, the matter can best be resolved by the county  
45 board;  
46           (d) the commission determines that dismissal under Subsections (5)(a) through (c) is  
47 improper under R884-24P-66; or  
48           (e) a new issue is raised before the commission by a party.  
49           (9) The provisions of this rule apply only to appeals to the commission as the state board of  
50 equalization. For information regarding appeals to the county board of equalization, see Section 59-  
51 2-1004 and R884-24P-66.

# DRAFT

**R865-9I-34. Property Tax Relief For Individuals Pursuant to Utah Code Ann. Sections 59-2-1201 through 59-2-1220.**

~~[A.](1)~~ "Household" is determined as follows:

~~[1.](a)~~ For purposes of the homeowner's credit under Section 59-2-1208, household shall be determined as of January 1 of the year in which the claim under that section is filed.

~~[2.](b)~~ For purposes of the renter's credit under Section 59-2-1209, household shall be determined as of January 1 of the year for which the claim is filed under that section.

~~[B.](2)~~ "Nontaxable income" includes:

~~[1.](a)~~ the amount of a federal child tax credit received under Section 24 of the Internal Revenue Code that exceeded the taxpayer's federal tax liability; and

~~[2.](b)~~ the amount of a federal earned income credit received under Section 32 of the Internal Revenue Code that exceeded the taxpayer's federal tax liability.

~~[C.](3)~~ "Nontaxable income" does not include:

~~[1.](a)~~ federal tax refunds;

~~[2.](b)~~ the amount of a federal child tax credit received under Internal Revenue Code Section 24 that did not exceed the taxpayer's federal tax liability;

~~[3.](c)~~ the amount of a federal earned income credit received under Internal Revenue Code Section 32 that did not exceed the taxpayer's federal tax liability;

~~[4.](d)~~ payments received under a reverse mortgage;

~~[5.](e)~~ payments or reimbursements to senior program volunteers under United States Code Title 42, Section 5058; and

~~[6.](f)~~ gifts and bequests.

~~[D.](4)~~ "Property taxes accrued" does not mean that taxes can be accumulated for two or more years and then claimed in one year.

~~[E.](5)~~ A claimant who pays property taxes on a mobile home and pays rent on the land on which the mobile home is situated shall be eligible for a homeowner's credit for the property tax paid on the mobile home and a renter's credit for the rent paid on the land.

~~[F.](6)~~ State welfare assistance is not considered as public funds for the payment of rent, and will not preclude a rebate. However, assistance payments must be included in income.

~~[G.](7)~~ Where housing assistance payments are involved under the Housing and Community Development Act, Title II, Section 8:

~~[1.](a)~~ only that portion of the rent paid by the tenant may be claimed under the terms of the Circuit Breaker Act; and

~~[2.](b)~~ that portion of the rent paid by the federal government to the landlord will not be considered as part of the household income since it is not subject to a claim for rebate.

~~[H.](8)~~ Persons claiming a property tax exemption, deferral, reduction, or abatement under Title 59, Chapter 2, ~~[Part]~~Parts 11, 18, or 19 are not precluded from claiming a homeowner's or renter's credit.

**R865-19S-79. Tourist Home, Hotel, Motel, or Trailer Court Accommodations and Services Defined Pursuant to Utah Code Ann. Sections 59-12-103, 59-12-301, 59-12-352, ~~and~~ 59-12-353, 59-12-603, and 59-28-103.**

~~[A.](1)~~ The following definitions shall be used for purposes of administering the:

~~(a)~~ sales tax on accommodations and services authorized by Subsection 59-12-103(1)(i);

~~(b)~~ tourism, recreation, cultural, convention, and airport facilities tax authorized by Subsection 59-12-603(1)(a)(iii); and

~~(c)~~ transient room taxes ~~[provided for in]~~ authorized by Sections [59-12-103,] 59-12-301, 59-12-352, ~~and~~ 59-12-353, and 59-28-103.

~~[1.](2)(a)~~ "Tourist home," "hotel," or "motel" means any property described in Subsection (2)(b) that:

~~(i)~~ ~~[place having]~~ has rooms, apartments, or units; and

~~(ii)~~ is regularly rented for less than 30 consecutive days. ~~[to rent by the day, week, or month.]~~

~~(b)~~ For purposes of Subsection (2)(a), "tourist home," "hotel," or "motel" includes a:

~~(i)~~ motor court;

~~(ii)~~ inn;

~~(iii)~~ hostel;

~~(iv)~~ resort;

~~(v)~~ lodge; or

~~(vi)~~ location similar to those described in Subsections (2)(b)(i) through (v).

~~[2.](3)(a)~~ "Trailer court" means any property described in Subsection (3)(b) that: ~~[place having trailers or space to park a trailer for rent by the day, week, or month.]~~

~~(i)~~ has trailers or space to park a trailer; and

~~(ii)~~ is regularly rented for less than 30 consecutive days.

~~(b)~~ For purposes of Subsection (3)(a), "trailer court" includes a:

~~(i)~~ campground;

~~(ii)~~ mobile home park;

~~(iii)~~ recreational vehicle park; or

~~(iv)~~ location similar to those described in Subsections (3)(b)(i) through (iii).

~~[3.](4)~~ "Trailer" means house trailer, travel trailer, and tent trailer.

~~[4.](5)(a)~~ "Accommodations and ~~[services]~~ service charges" means any charge for the use of a property described in Subsections (2) or (3). ~~[made for the room, apartment, unit, trailer, or space to park a trailer, and]~~

~~(b)~~ For purposes of Subsection (5)(a), "accommodations and service charges" includes charges made for:

~~(i)~~ local telephone;[;]

~~(ii)~~ electricity;[;]

~~(iii)~~ propane gas;[,-or]

~~(iv)~~ showers; or

~~(iv)~~ [similar] services similar to those described in Subsections (5)(b)(i) through (iv).

1 ~~[R865-19S-96. Transient Room Tax Collection Pursuant to Utah Code Ann. Sections 59-12-~~  
2 ~~103 and 59-12-301.~~

3 ~~A. Utah Code Ann. Section 59-12-301 authorizes any board of county commissioners to~~  
4 ~~impose a transient room tax. The transient room tax shall be charged in addition to sales tax~~  
5 ~~authorized in 59-12-103(1)(i).~~

6 ~~B. The transient room tax shall be charged on the rental price of any motor court, motel,~~  
7 ~~hotel, inn, tourist home, campground, mobile home park, recreational vehicle park or similar~~  
8 ~~business where the rental period is less than 30 consecutive days.~~

9 ~~C. The transient room tax is not subject to sales tax.]~~

**R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-1001 and 59-2-1004.**

- (1)(a) "Factual error" means an error described in Subsection (1)(b)~~[that is]~~:
- (i) that is objectively verifiable without the exercise of discretion, opinion, or judgment;
  - (ii) that is demonstrated by clear and convincing evidence; and
  - (iii) ~~[agreed upon by the taxpayer and the assessor]~~ the existence of which is recognized by the taxpayer and the county assessor.
- (b) ~~[Factual error includes]~~ Subject to Subsection (1)(c), "factual error" includes an error that is:
- (i) a mistake in the description of the size, use, or ownership of a property;
  - (ii) a clerical or typographical error in reporting or entering the data used to establish valuation or equalization;
  - (iii) an error in the classification of a property that is eligible for a property tax exemption, deferral, reduction, or abatement under:
    - (A) Section 59-2-103; ~~[or]~~
    - (B) Title 59, Chapter 2, Part 11;
    - (C) Title 59, Chapter 2, Part 18; or
    - (D) Title 59, Chapter 2, Part 19;
  - ~~[(iv) an error in the classification of a property that is eligible for assessment under Title 59, Chapter 2, Part 5;]~~
  - (v) valuation of a property that is not in existence on the lien date; and
  - (vi) a valuation of a property assessed more than once, or by the wrong assessing authority.
- (c) "Factual error" does not include:
- (i) an alternative approach to value;
  - (ii) a change in a factor or variable used in an approach to value; or
  - (iii) any other adjustment to a valuation methodology.
- (2) To achieve standing with the county board of equalization and have a decision rendered on the merits of the case, the taxpayer shall provide the following minimum information to the county board of equalization:
- (a) the name and address of the property owner;
  - (b) the identification number, location, and description of the property;
  - (c) the value placed on the property by the county assessor;
  - (d) the taxpayer's estimate of the fair market value of the property;
  - (e) evidence or documentation that supports the taxpayer's claim for relief; and
  - (f) the taxpayer's signature.
- (3) If the evidence or documentation required under Subsection (2)~~[(e)]~~ is not attached, the county will notify the taxpayer in writing of the defect in the claim and permit at least ten calendar days to cure the defect before dismissing the matter for lack of sufficient evidence to support the claim for relief.
- (4) If the taxpayer appears before the county board of equalization and fails to produce the evidence or documentation described under Subsection (2)~~[(e)]~~ and the county has notified the

taxpayer under Subsection (3), the county may dismiss the matter for lack of evidence to support a claim for relief.

(5) If the information required under Subsection (2) is supplied, the county board of equalization shall render a decision on the merits of the case.

(6) The county board of equalization may dismiss an appeal for lack of jurisdiction when the claimant limits arguments to issues not under the jurisdiction of the county board of equalization.

(7) The county board of equalization shall prepare and maintain a record of the appeal.

(a) For appeals concerning property value, the record shall include:

(i) the name and address of the property owner;

(ii) the identification number, location, and description of the property;

(iii) the value placed on the property by the county assessor;

(iv) the basis for appeal stated in the taxpayer's appeal;

(v) facts and issues raised in the hearing before the county board that are not clearly evident from the county assessor's records; and

(vi) the decision of the county board of equalization and the reasons for the decision.

(b) The record may be included in the minutes of the hearing before the county board of equalization.

(8)(a) The county board of equalization shall notify the taxpayer in writing of its decision.

(b) The notice required under Subsection (8)(a) shall include:

(i) the name and address of the property owner;

(ii) the identification number of the property;

(iii) the date the notice was sent;

(iv) a notice of appeal rights to the commission; and

(v) a statement of the decision of the county board of equalization; or

(vi) a copy of the decision of the county board of equalization.

(9) A county shall maintain a copy of a notice sent to a taxpayer under Subsection (8).

(10) If a decision affects the exempt status of a property, the county board of equalization shall prepare its decision in writing, stating the reasons and statutory basis for the decision.

(11) Decisions by the county board of equalization are final orders on the merits.

(12) Except as provided in Subsection (14), a county board of equalization shall accept an application to appeal the valuation or equalization of a property owner's real property that is filed after the time period prescribed by Subsection 59-2-1004(3)(a) if any of the following conditions apply:

(a) During the period prescribed by Subsection 59-2-1004(3)(a), the property owner was incapable of filing an appeal as a result of a medical emergency to the property owner or an immediate family member of the property owner, and no co-owner of the property was capable of filing an appeal.

(b) During the period prescribed by Subsection 59-2-1004(3)(a), the property owner or an immediate family member of the property owner died, and no co-owner of the property was capable of filing an appeal.

(c) The county did not comply with the notification requirements of Section 59-2-919.1.

(d) A factual error is discovered in the county records pertaining to the subject property.

(e) The property owner was unable to file an appeal within the time period prescribed by Subsection 59-2-1004(3)(a) because of extraordinary and unanticipated circumstances that occurred

87 during the period prescribed by Subsection 59-2-1004(3)(a), and no co-owner of the property was  
88 capable of filing an appeal.

89 (13) Appeals accepted under Subsection (12)(d) shall be limited to correction of the factual  
90 error and any resulting changes to the property's valuation.

91 (14) The provisions of Subsection (12) apply only to appeals filed for a tax year for which  
92 the treasurer has not made a final annual settlement under Section 59-2-1365.

93 (15) The provisions of this rule apply only to appeals to the county board of equalization.  
94 For information regarding appeals of county board of equalization decisions to the Commission,  
95 please see Section 59-2-1006 and R861-1A-9.



## General Information

Personal property taxes are based upon property owned as of January 1. For example, if a business is audited in September of ~~2019~~2020, only assets acquired before Jan. 1, ~~2019~~2020 will be included in the audit.

- The value of personal property is determined by the acquisition cost less depreciation.
- The acquisition cost includes freight, installation charges and sales tax paid on the asset.
- The amount of depreciation is determined by the age of the asset and the property class.
- Value of property acquired through bankruptcy or any other ~~“distressed”~~ transaction will reflect current fair market value, not necessarily acquisition cost.
- Assets fully depreciated for income tax purposes and still being used in the business are still subject to the property tax.
- Property that is being depreciated for income tax purposes is assumed to be in use and taxable.
- Leased personal property is reported by both the lessee and the lessor. In most cases, taxes are assessed to the lessor. Conditional sales agreements are taxed to the lessee.
- Personal items used in the business are taxable.
- Personal property transferred between relatives is valued based on established IRS guidelines.
- Any deduction from fixed asset cost attributable to some form of intangible will only be recognized if supported by appropriate accounting records.
- **If acquisition cost and time of purchase information is not provided to the auditor within the requested time-frame, the value will be estimated by the auditor. Pursuant to Section 59-2-307 of the Utah Code, ~~estimates~~Estimates cannot be changed by the County Board of Equalization or the State Tax Commission: (see Utah Code §59-2-307).**

## What is a Personal Property Audit?

A personal property audit consists of a review of the taxable personal property used in a business. It serves as a review of taxpayer compliance to the statutory reporting requirements of filing an accurate *Personal Property Signed Statement*.

All tangible personal property is taxable unless exempted. The following are exempt from personal property tax:

- Tangible personal property with a total aggregate fair market value of ~~\$10,800~~(~~2019~~15,000 (2020)) or less per taxpayer within a single county (~~Utah Code~~UC §59-2-1115 and Rule R884-24P-68)
- An item of expensed personal property having an acquisition cost of \$1,000 or less and having a percent good of 15 percent or less (~~Utah Code~~UC §59-2-1115 and Rule R884-24P-33)
- An item owned by a business which is not critical to the actual operation of the business OR an item owned by a business with an acquisition cost of less than \$150 (UC §59-2-1115)
- Inventory held for resale in the normal course of business (~~Utah Code~~UC §59-2-1114)
- Farm equipment and machinery used primarily for agricultural production (~~Utah Code~~UC §59-2-1101 and Rule R884-24P-44)
- Livestock (~~Utah Code~~UC §59-2-1111)
- Household furnishing (~~Utah Code~~UC §59-2-1113 and Rule R884-24P-29)
- Intangible personal property (~~Utah Code~~UC §59-2-102)
- Personal property used for irrigation purposes (~~Utah Code~~UC §59-2-1111)

## Processes and Procedures

### Notification

An introductory letter is mailed two weeks in advance of an audit. The letter identifies the week the audit will be conducted and information that should be made available for the auditor. The auditor will then contact you by telephone and arrange a convenient date and time to meet you during that week.

On the date of the audit, the auditor will conduct an on-site inspection and obtain copies of the necessary financial records. The auditor may request additional information and will provide a reasonable amount of time for you to locate and provide this information.

## On-Site Inspection

The auditor visits the business on the scheduled date, and makes a physical inspection to identify all taxable personal property. Copies of relevant financial and accounting records should be made available at this time. You should include:

- depreciation schedules;
- balance sheets;
- income statements;
- latest federal income tax return;
- accounting journals and books;
- fixed asset ledgers;
- sales and withholding tax licenses; and
- lease documentation.

You may wish to have your accountant or bookkeeper present during the physical inspection.

## Reconciliation/Analysis

The results of the physical inventory and financial records portion of the audit must be reconciled with each other. Some follow-up may be required.

## Audit Results

Once the audit is completed, the results are mailed to you for review. Questions and concerns should be directed to the auditor as soon as possible. If the auditor does not hear from you within **21 days**, the results are forwarded to the county assessor.

## Billing and Appeals

The county assessor bills the taxpayer for any tax due or issues a refund for any audit decrease.

Taxpayers have **60 days** from the postmarked date of the tax bill to file an appeal. Appeals should be directed to the appropriate county board of equalization and must be based on questions of value, not on an increase in the taxes. (UC §59-2-1005)

# Business Personal Property Audits

## Utah State Tax Commission

### Property Tax Division

210 North 1950 West  
Salt Lake City, Utah 84134  
801-297-3600  
1-800-662-4335  
tax.utah.gov



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

## General Information

Personal property taxes are based upon property owned as of January 1. For example, if a business is audited in September of 2020, only assets acquired before Jan. 1, 2020 will be included in the audit.

- The value of personal property is determined by the acquisition cost less depreciation.
- The acquisition cost includes freight, installation charges and sales tax paid on the asset.
- The amount of depreciation is determined by the age of the asset and the property class.
- Value of property acquired through bankruptcy or any other "distressed" transaction will reflect current fair market value, not necessarily acquisition cost.
- Assets fully depreciated for income tax purposes and still being used in the business are still subject to the property tax.
- Property that is being depreciated for income tax purposes is assumed to be in use and taxable.
- Leased personal property is reported by both the lessee and the lessor. In most cases, taxes are assessed to the lessor. Conditional sales agreements are taxed to the lessee.
- Personal items used in the business are taxable.
- Personal property transferred between relatives is valued based on established IRS guidelines.
- Any deduction from fixed asset cost attributable to some form of intangible will only be recognized if supported by appropriate accounting records.

**If acquisition cost and time of purchase information is not provided to the auditor within the requested time-frame, the value will be estimated by the auditor. Estimates cannot be changed by the County Board of Equalization or the State Tax Commission (see Utah Code §59-2-307).**

## What is a Personal Property Audit?

A personal property audit consists of a review of the taxable personal property used in a business. It serves as a review of taxpayer compliance to the statutory reporting requirements of filing an accurate *Personal Property Signed Statement*.

All tangible personal property is taxable unless exempted. The following are exempt from personal property tax:

- Tangible personal property with a total aggregate fair market value of **\$15,000** (2020) or less per taxpayer within a single county (UC §59-2-1115 and Rule R884-24P-68)
- An item of expensed personal property having an acquisition cost of \$1,000 or less and having a percent good of 15 percent or less (UC §59-2-1115 and Rule R884-24P-33)
- An item owned by a business which is not **critical** to the actual operation of the business OR an item owned by a business with an acquisition cost of less than **\$150** (UC §59-2-1115)
- Inventory held for resale in the normal course of business (UC §59-2-1114)
- Farm equipment and machinery used primarily for agricultural production (UC §59-2-1101 and Rule R884-24P-44)
- Livestock (UC §59-2-1111)
- Household furnishing (UC §59-2-1113 and Rule R884-24P-29)
- Intangible personal property (UC §59-2-102)
- Personal property used for irrigation purposes (UC §59-2-1111)

## Processes and Procedures

### Notification

An introductory letter is mailed two weeks in advance of an audit. The letter identifies the week the audit will be conducted and information that should be made available for the auditor. The auditor will then contact you by telephone and arrange a convenient date and time to meet you during that week.

On the date of the audit, the auditor will conduct an on-site inspection and obtain copies of the necessary financial records. The auditor may request additional information and will provide a reasonable amount of time for you to locate and provide this information.

## On-Site Inspection

The auditor visits the business on the scheduled date, and makes a physical inspection to identify all taxable personal property. Copies of relevant financial and accounting records should be made available at this time. You should include:

- depreciation schedules;
- balance sheets;
- income statements;
- latest federal income tax return;
- accounting journals and books;
- fixed asset ledgers;
- sales and withholding tax licenses; and
- lease documentation.

You may wish to have your accountant or bookkeeper present during the physical inspection.

## Reconciliation/Analysis

The results of the physical inventory and financial records portion of the audit must be reconciled with each other. Some follow-up may be required.

## Audit Results

Once the audit is completed, the results are mailed to you for review. Questions and concerns should be directed to the auditor as soon as possible. If the auditor does not hear from you within **21 days**, the results are forwarded to the county assessor.

## Billing and Appeals

The county assessor bills the taxpayer for any tax due or issues a refund for any audit decrease.

Taxpayers have **60 days** from the postmarked date of the tax bill to file an appeal. Appeals should be directed to the appropriate county board of equalization and must be based on questions of value, not on an increase in the taxes. (UC §59-2-1005)

We realize that no one likes to be audited. We emphasize this fact to our auditors and train them to act in a courteous and professional manner. We also acknowledge that you are in business to make a profit, not to spend time working in our behalf. It is our goal to provide you with courteous, professional auditors that recognize the value of your time. If you feel that we do not meet this standard in auditing your business, please call Gina Holder, audit manager, at 801-297-3600, or toll-free (outside the Salt Lake area) at 1-800-662-4335, and ask to speak with the personal property audit manager in the Property Tax Division.

## Definitions

Most business property, real and personal, is subject to property tax. Real property consists of land, buildings and other improvements. Personal property is everything not treated as real property, including:

- furniture
- fixtures
- machinery
- equipment
- supplies

All tangible personal property is taxable unless exempted. The following are exempt from personal property tax:

- Tangible personal property with a total aggregate fair market value of ~~\$10,800 (2019)~~\$15,000 (2020) or less per taxpayer within a single county (Utah Code §59-2-1115 and Rule R884-24P-68)
- An item of expensed personal property having an acquisition cost of \$1,000 or less and having a percent good of 15 percent or less (~~Utah Code~~UC §59-2-1115 and Rule R884-24P-33)
- An item owned by a business which is not critical to the actual operation of the business OR an item owned by a business with an acquisition cost of less than \$150 (UC §59-2-1115)
- Inventory held for resale in the normal course of business (~~Utah Code~~UC §59-2-1114)
- Farm equipment and machinery used primarily for agricultural production (~~Utah Code~~UC §59-2-1101 and Rule R884-24P-44)
- Livestock (~~Utah Code~~UC §59-2-1111)
- Household furnishing (~~Utah Code~~UC §59-2-1113 and Rule R884-24P-29)
- Intangible personal property (~~Utah Code~~UC §59-2-102)
- Personal property used for irrigation purposes (~~Utah Code~~UC §59-2-1111)

## Assessment

Under Utah law, county assessors are empowered to collect information on business personal property by using an annual signed statement to determine property value (see ~~Utah Code~~UC §59-2-306).

A taxpayer must apply for the personal property exemption for tangible personal property with a **total aggregate** fair market value of ~~\$10,800 (2019)~~\$15,000 (2020) or less. The taxpayer must apply within 30 days by completing the *Application for Exemption* section on the *Signed Statement of Personal Property Tax Notice* supplied by the county assessor. If the county assessor has not requested a *Signed Statement*, the taxpayer must apply within 30 days from the day the taxpayer is requested to indicate whether the taxpayer has ~~\$10,800 (2019)~~\$15,000 (2020) or less of taxable tangible personal property in the county.

**If a business fails to provide the requested information, the assessor must impose a penalty of \$25 or 10 percent of the tax due, whichever is greater. If the signed statement is not filed after a second written notice, sent by certified mail, the property value will be estimated by the assessor.** Estimates cannot be changed by the county board of equalization or by the State Tax Commission (~~(see Utah Code~~UC §59-2-307(3)(b)).

Property intentionally concealed, removed, transferred, or misrepresented in order to avoid taxation is subject to a penalty of 100 percent of the tax due. Any property not assessed may be valued and taxed as far back as five years prior to the time the property is discovered (see ~~Utah Code~~UC §59-2-309).

## Valuation

Business personal property is valued based on percent good schedules developed by the State Tax Commission. For most property, value is based on acquisition or original cost multiplied by a percent good factor. Original cost includes installation, shipping and sales tax. The percent good factor is developed from IRS economic life estimates, which provide for the equivalent of straight-line depreciation to a residual value over the economic life of the property.

## Please Note

- Appraisal depreciation is different than accounting depreciation. Appraisal depreciation is defined as the loss of value of an asset over time from all sources including physical wear and tear, functional obsolescence and economic obsolescence. Accounting depreciation is the recovery of capital cost over a defined period.

- Economic life is not the same as the depreciation period allowed for federal income tax purposes. For example, medical equipment has an economic life of 11 years with a residual value of ~~12~~11 percent. Medical equipment purchased in 1994 for \$200,000 would have a ~~2013~~2020 market value of \$22,000 ( $200,000 \times .12 = 24,000$ ;  $200,000 - 24,000 = 22,000$ ). Each year the schedules are adjusted using an overall economic index.
- The percent good factor for heavy equipment is developed from a trade publication called the *Green Guide*. Cost new is compared to an average of retail and wholesale prices for each year.
- Property used in the business that is fully depreciated for accounting purposes is taxable and must be reported.
- Leased property is usually assessed to the lessor. If the lessee is a tax exempt entity, property tax may still be due.
- Conditional sales agreements which are termed leases are taxable to the lessee.

## Taxation

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Taxes are due on May 15. If taxes are not paid on time, interest accrues until taxes are paid. Interest is equal to the Federal Funds Rate Target set on January 1 preceding delinquency plus six percentage points and may not be less than 7 percent or more than 10 percent. Interest is ~~8.45~~7.75 percent for ~~2019~~2020. In addition to the interest accumulated, the assessor must seize and sell the personal property in order to meet the tax liability or attach it to the real property owned by the business to secure the payment of the taxes.

## Appeals

A business may appeal any property valuation to the county board of equalization. Appeals must be filed within 60 days of the date the tax notice is mailed by the assessor (see ~~Utah Code~~UC §59-2-1005).

The county board of equalization is required to issue a written decision to the taxpayer. If the property owner disagrees with the county decision, an appeal may be filed with the State Tax Commission within **30 days** of the county decision.

The Tax Commission schedules may not be appealed to or changed by the county board of equalization. However, the county board may deviate from the schedules on a case-by-case basis when local circumstances and evidence warrant an adjustment.

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## Assessor's Office

### Phone Numbers

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Washington	Tom Durrant	435-634-5703
Wayne	Sharon Torgerson	435-836-1305
Weber	John Ulibarri	801-399-8573



# Business Personal Property Taxes

## Utah State Tax Commission

### Property Tax Division

210 North 1950 West  
Salt Lake City, Utah 84134  
801-297-3600  
1-800-662-4335  
tax.utah.gov



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

## Definitions

Most business property, real and personal, is subject to property tax. Real property consists of land, buildings and other improvements. Personal property is everything not treated as real property, including:

- furniture
- fixtures
- machinery
- equipment
- supplies

All tangible personal property is taxable unless exempted. The following are exempt from personal property tax:

- Tangible personal property with a total aggregate fair market value of **\$15,000** (2020) or less per taxpayer within a single county (Utah Code §59-2-1115 and Rule R884-24P-68)
- An item of expensed personal property having an acquisition cost of \$1,000 or less and having a percent good of 15 percent or less (UC §59-2-1115 and Rule R884-24P-33)
- An item owned by a business which is not **critical** to the actual operation of the business **OR** an item owned by a business with an acquisition cost of less than **\$150** (UC §59-2-1115)
- Inventory held for resale in the normal course of business (UC §59-2-1114)
- Farm equipment and machinery used primarily for agricultural production (UC §59-2-1101 and Rule R884-24P-44)
- Livestock (UC §59-2-1111)
- Household furnishing (UC §59-2-1113 and Rule R884-24P-29)
- Intangible personal property (UC §59-2-102)
- Personal property used for irrigation purposes (UC §59-2-1111)

## Assessment

Under Utah law, county assessors are empowered to collect information on business personal property by using an annual signed statement to determine property value (see UC §59-2-306).

A taxpayer must apply for the personal property exemption for tangible personal property with a **total aggregate** fair market value of **\$15,000** (2020) or less. The taxpayer must apply within 30 days by completing the *Application for Exemption* section on the *Signed Statement of Personal Property Tax Notice* supplied by the county assessor. If the county assessor has not requested a *Signed Statement*, the taxpayer must apply within 30 days from the day the taxpayer is requested to indicate whether the taxpayer has **\$15,000** (2020) or less of taxable tangible personal property in the county.

**If a business fails to provide the requested information, the assessor must impose a penalty of \$25 or 10 percent of the tax due, whichever is greater. If the signed statement is not filed after a second written notice, sent by certified mail, the property value will be estimated by the assessor.** Estimates cannot be changed by the county board of equalization or by the State Tax Commission [see UC §59-2-307(3)(b)].

Property intentionally concealed, removed, transferred, or misrepresented in order to avoid taxation is subject to a penalty of 100 percent of the tax due. Any property not assessed may be valued and taxed as far back as five years prior to the time the property is discovered (see UC §59-2-309).

## Valuation

Business personal property is valued based on percent good schedules developed by the State Tax Commission. For most property, value is based on acquisition or original cost multiplied by a percent good factor. Original cost includes installation, shipping and sales tax. The percent good factor is developed from IRS economic life estimates, which provide for the equivalent of straight-line depreciation to a residual value over the economic life of the property.



## Please Note

- Appraisal depreciation is different than accounting depreciation. Appraisal depreciation is defined as the loss of value of an asset over time from all sources including physical wear and tear, functional obsolescence and economic obsolescence. Accounting depreciation is the recovery of capital cost over a defined period.
- Economic life is not the same as the depreciation period allowed for federal income tax purposes. For example, medical equipment has an economic life of 11 years with a residual value of 11 percent. Medical equipment purchased in 1994 for \$200,000 would have a 2020 market value of \$22,000 ( $200,000 \times .11 = 22,000$ ). Each year the schedules are adjusted using an overall economic index.
- The percent good factor for heavy equipment is developed from a trade publication called the *Green Guide*. Cost new is compared to an average of retail and wholesale prices for each year.
- Property used in the business that is fully depreciated for accounting purposes is taxable and must be reported.
- Leased property is usually assessed to the lessor. If the lessee is a tax exempt entity, property tax may still be due.
- Conditional sales agreements which are termed leases are taxable to the lessee.

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Taxes are based upon the location and status of property as of January 1 of each year. For example, a business must pay 2020 taxes on all personal and real property acquired before Jan. 1, 2020. Property acquired in 2019 is not taxed until Jan. 1, 2020.

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Sanpete	Ken Bench	435-835-2111
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Wasatch	Buff Griffiths	435-657-3181
Washington	Tom Durrant	435-634-5703
Wayne	Sharon Torgerson	435-836-1305
Weber	John Ulibarri	801-399-8573

## General Information

Utah law allows Utah residents five types of property tax relief:

1. Circuit Breaker
  - Renter Refund ([Utah Code §59-2-1209](#))
  - Homeowner Low Income Abatement ([UC §59-2-1208](#))
2. Veterans with a Disability Exemption ([UC §§59-2-1903 & 1904](#))
3. Active or Reserve Duty Armed Forces Exemption (see ~~Utah Code §§UC §59-2-1104 & 1105~~[1902](#))
4. Blind Exemption ([UC §59-2-1106](#))
5. Indigent Abatement/Deferral ([UC §§59-2-1801 – 1805](#))

Get application forms and more information (including deadlines) from your county auditor's or treasurer's office.

Unless you are applying for the veterans with a disability exemption, you must be a U.S. citizen or legally present in the U.S. (see 8 U.S.C. 1641) to receive tax relief.

## Renter Refund (circuit breaker)

### Eligibility

To qualify for this tax credit:

1. You are a renter (or a manufactured homeowner who rents a lot).
2. Your ~~2018~~[2019](#) total household income was less than ~~\$33,530~~[\\$34,167](#).
3. You were a Utah resident for the entire year.
4. You are either:
  - a. at least 66 years of age, or
  - b. an unmarried surviving spouse, regardless of age.

You must be able to prove Utah residency and household income to qualify.

### Refund Amount

Up to ~~\$993~~[\\$1,012](#) of rent can be refunded, based on income and a percentage of rent paid.

### To Apply

Complete form TC-90CB, *Renter Refund Application*, and submit it to the Utah State Tax Commission (210 N 1950 W, Salt Lake City UT 84134) by December 31.

For more information or help, call the Taxpayer Services Division at 801- 297-6254 or 1-800-662-4335 ext 6254.

To order a form through our automated forms system, call 801- 297-6700.

## County Programs for HOMEOWNERS

### Homeowner Low Income Abatement (circuit breaker)

#### Eligibility

To qualify for this tax credit:

1. You are a homeowner or manufactured homeowner.
2. Your home is owner-occupied.
3. Your ~~2018~~[2019](#) total household income was less than ~~\$33,530~~[\\$34,167](#).
4. You were a Utah resident for the entire year.
5. You are either:

- a. at least 66 years of age, or
- b. an unmarried surviving spouse, regardless of age.

You must be able to prove Utah residency and household income to qualify.

### Abatement Amount

Up to \$1,~~045~~**043** of property tax can be abated, based on income, plus an additional credit equal to the tax on 20 percent of a home's fair market value.

### To Apply

Complete an application and submit it to your local county government by September 1.

## Veterans with a Disability Exemption

### Eligibility

This exemption is available to veterans disabled in military service (at least 10 percent disability), their unmarried surviving spouse or minor orphans.

### Exemption Amount

The exemption is up to \$~~266,670~~**271,736** of taxable value of a residence, based on the percentage of disability incurred in the line of duty and on the unemployability classification. The exemption can also be applied toward tangible personal property, such as motor vehicles. No exemption is allowed for any disability below 10 percent.

### Requirement

An application with proof of military service and proof of disability (or death) must be on file with the county where the eligible property is located.

## Active or Reserve Duty Armed Forces Exemption

### Eligibility

This exemption is available to active or reserve members of the US Armed Forces on active duty **outside the state** 200 days in a continuous 365-day period beginning in the prior year.

### Exemption Amount

The exemption equals the total taxable value of the claimant's primary residence.

### Requirements

To receive the exemption you must:

- ~~1. be the property owner of record as of January 1,~~
- ~~2~~**1**. apply on or before September 1 of the **year after the year** of qualifying service, and
- ~~3~~**2**. include with your application verifying military documentation including orders for qualifying active or reserve service.

You must apply each year you are eligible. Only one exemption is allowed for each period of qualifying service.

## Blind Exemption

### Eligibility

This exemption is available to legally blind property owners, their unmarried surviving spouse or their minor orphans. There are no income or age requirements.

### Exemption Amount

Up to \$11,500 of the taxable value of real and tangible personal property is exempt from property tax.

### Requirements

File the application by September 1 with your county.

Your first year's application must include an ophthalmologist signed statement.

## Indigent Abatement or Deferral

### Eligibility

Indigent abatement and deferrals are granted at the discretion of your county's legislative body. To qualify:

1. You are a homeowner or manufactured homeowner.
2. Your home is owner-occupied.
3. You have lived in your home for at least 10 months.
4. Your ~~2018~~2019 income was less than ~~\$33,530~~34,167.
5. You either:
  - a. are at least 65 years of age, or
  - b. can demonstrate a disability or extreme hardship.

### Abatement Amount

The abatement is 50 percent of the total tax for the current year, or a maximum of \$1,~~015~~043, whichever is less (~~Utah Code~~UC §59-2-~~1107~~1803).

### Requirements

File the application by September 1 with proof of ownership, income, disability and/or hardship and other information your county requires. If applying for a deferral, you must also file a clearance statement from the mortgage holder.

All applications must be filed with the county.

### Deferral

The county may choose to defer any or all property taxes until property ownership changes. This means the county will continue to assess taxes but they will not need to be paid until the home is sold or ownership changes. There will be no delinquency penalty, but interest will accrue annually.

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If you feel you have been wrongly denied property tax exemption, abatement, deferral or renter refund, you may appeal to the Utah State Tax Commission. You must file the appeal within 30 days of the denial notification. File your appeal with the county auditor, who will forward your appeal to the Utah State Tax Commission.

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Beaver	435-438-6463
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Salt Lake <del>(Treasurer)</del>	385-468-8300
San Juan	435-587- <del>3237</del> <u>3223</u>
Sanpete	435-835-2142
Sevier	435-893-0401
Summit	435-336-3016
Tooele	435-843- <del>3140</del> <u>3311</u>
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Utah	801-851-8109
Wasatch	435-657-3190
Washington	435-634-5712
Wayne	435-836-1300
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# Property Tax

## Abatement, Deferral and Exemption Programs for Individuals



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