



# 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 of 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
<b>1.5 percent uniform fee is due at trade-in.</b>	

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
<b>No 1.5 percent uniform fee is due at trade-in.</b>	

• **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.

Draft 8/12/19