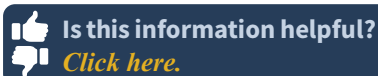




Vehicle Property Assessment Fees

Age-based Uniform Fee and 1.5 Percent Uniform Fee

Utah State Tax Commission
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Salt Lake City, Utah 84130
801-297-7780
1-800-368-8824
tax.utah.gov



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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 publication explains 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 Utah residents and businesses that are required to register a vehicle in Utah must pay whichever fee applies to the vehicle. An individual or business must register their vehicle in Utah if they are a Utah resident, meaning 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; or
- 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 registration renewal. A person may register a motorcycle or motor vehicle 12,000 pounds or less for a six month period. See the charts below for a list of the age-based uniform fees according to vehicle type and model year.

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.

Uniform Statewide Age-based Fee Schedules

Passenger Vehicles

Model Year	Age-based Fee	Six Month Fee
0-2 years	\$150	\$115.50
3-5 years	\$110	\$84.75
6-8 years	\$80	\$61.50
9-11 years	\$50	\$38.50
12 or more years	\$10	\$7.75

Small Motor Vehicles

Model Year	Age-based Fee	Six Month Fee
0-2 years	\$25	\$19.25
3-5 years	\$15	\$11.50
6 or more years	\$10	\$7.75

Off-Highway Recreational Vehicles

Model Year	Age-based Fee
0-2 years	\$18
3-5 years	\$14
6-8 years	\$12
9-11 years	\$8
12 or more years	\$4

Snowmobiles

Model Year	Age-based Fee
0-2 years	\$45
3-5 years	\$35
6-8 years	\$30
9-11 years	\$20
12 or more years	\$10

Street Legal ATVs

Model Year	Age-based Fee
0-2 years	\$38
3-5 years	\$28
6-8 years	\$20
9-11 years	\$14
12 or more years	\$4

Street Motorcycles

Model Year	Age-based Fee	Six Month Fee
0-2 years	\$95	\$73
3-5 years	\$70	\$54
6-8 years	\$50	\$38.50
9-11 years	\$35	\$27
12 or more years	\$10	\$7.75

Personal Watercraft

Model Year	Age-based Fee
0-2 years	\$55
3-5 years	\$45
6-8 years	\$35
9-11 years	\$25
12 or more years	\$10

Motor Homes

Model Year	Age-based Fee
0-2 years	\$690
3-5 years	\$540
6-8 years	\$425
9-11 years	\$315
12-14 years	\$180
15 or more years	\$90

Travel Trailers and Park Model Vehicles

Model Year	Age-based Fee
0-2 years	\$175
3-5 years	\$135
6-8 years	\$90
9-11 years	\$65
12 or more years	\$20

Tent Trailers and Truck Campers

Model Year	Age-based Fee
0-2 years	\$70
3-5 years	\$50
6-8 years	\$35
9-11 years	\$25
12 or more years	\$10

Other Trailers (Non Commercial)

Model Year	Age-based Fee
0-2 years	\$30
3-5 years	\$25
6-8 years	\$20
9-11 years	\$15
12 or more years	\$10

Canoes, Jon Boats and Utility Boats

Model Year	Age-based Fee
All years	\$10

Vessels less than 15 feet in length

Model Year	Age-based Fee
All years	\$10

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

Model Year	Age-based Fee
0-2 years	\$150
3-5 years	\$110
6-8 years	\$80
9-11 years	\$65
12 or more years	\$25

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

Model Year	Age-based Fee
0-2 years	\$275
3-5 years	\$220
6-8 years	\$175
9-11 years	\$120
12 or more years	\$50

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

Model Year	Age-based Fee
0-2 years	\$400
3-5 years	\$310
6-8 years	\$240
9-11 years	\$180
12 or more years	\$100

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

Model Year	Age-based Fee
0-2 years	\$700
3-5 years	\$500
6-8 years	\$350
9-11 years	\$250
12 or more years	\$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

Calculate the 1.5 percent uniform fee using the *Depreciated Cost New* (DCN) method. Find the taxable value of a vehicle by multiplying its original *Manufacturer's Suggested Retail Price* (MSRP) by the *percent good factor* for the model year. Get MSRP values from appraisal guides published by national organizations. Use the base-model MSRP (this excludes the options you may have purchased with the vehicle). The percent good factor is a rate calculated and adopted by the Tax Commission based on average vehicle depreciation.

MSRP X Percent Good Factor = Taxable Value

Then multiply the taxable value of the vehicle 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

Vehicle:	Boat, 34 feet in length
MSRP	\$59,602
Percent Good Factor	X 28%
Taxable Value	= \$16,688.56
Rate	X 1.5%
1.5 Percent Uniform Fee	= \$250.33

1.5 Percent Uniform Fee Valuation Appeals

If you believe the value of your vehicle is less than the value reached by using the DCN valuation methodology, you may file an appeal with the county board of equalization. You must file this appeal within 30 days of the mailing of the tax notice. Alternatively, you may make an informal request for review to the county assessor. This informal request is not an actual 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, the dealer does not collect the age-based uniform fee from the owner. The age-based uniform fee will be collected at the time the new owner registers the vehicle.

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. The vehicle is assessed on the basis of its fair market value, **as valued on January 1** (see Utah Code §59-2-103). January 1 is considered the lien date. The tax or fee is a lien on real property sufficient to secure the payment of the tax or fee (see Utah Code §41-1a-206(1)(b)).

The following examples show 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
Registration expires	October (same year)
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
Registration expires	February (next year)
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
Registration expires	October (same year)
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
Registration expires	March (next year)
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 must pay the appropriate fee unless all property taxes or fees imposed by the state they moved from have been paid for the current year.