

**Final Countywide Taxable Values
Report 233b**

Form PT-200
pt-200.xls Rev. 2/01

County: _____ Year: _____

Real Estate - Land

	Numbers/Parcels	Taxable Values
Residential - primary use	_____	\$ _____
Residential - not primary use	_____	\$ _____
Commercial and industrial - improved	_____	\$ _____
Agricultural (non-FAA) - improved	_____	\$ _____
Agricultural (FAA)	_____	\$ _____
Unimproved land (non-FAA)	_____	\$ _____
Total assessment of land real estate		A. \$ _____

Real Estate - Buildings, Structures, Etc.

Residential - primary use	_____	\$ _____
Residential - not primary use	_____	\$ _____
Commercial and industrial	_____	\$ _____
Agricultural	_____	\$ _____
Total assessment of structures		B. \$ _____
Total real property (A + B)		\$ _____

Personal Property

Fee-in-lieu property	_____	\$ _____
Age-based property	_____	\$ _____
Manufactured/mobile homes - primary res.	_____	\$ _____
Manufactured/mobile homes - other	_____	\$ _____
Commercial and industrial machinery	_____	\$ _____
Trade fixtures	_____	\$ _____
Other personal property	_____	\$ _____
Total personal property	_____	\$ _____
Total personal property minus fee-in-lieu		C. \$ _____
Grand total, locally assessed property (A + B + C)		\$ _____

Certification by County Assessor and Auditor

I, _____, as County Assessor certify that the information contained herein is true and correct in compliance with UCA 59-2-913.

Signature: _____ Date: _____

I, _____, as County Auditor certify that the information contained herein is true and correct in compliance with UCA 59-2-913.

Signature: _____ Date: _____

***This information is sent in the format of a computer generated report from each county auditor to the State Tax Commission; therefore this form is not being used currently.

Instructions Final Countywide Taxable Values Report 233b	Form PT-200 pt-200-inst.doc Rev. 2/01
---	---

Prepared by:	County Auditors and County Assessors
Statutory reference:	UCA §59-1-210 & Article 13, Section 11, Utah Constitution,
Due date:	February 27

General Information

Report 233b gives the countywide taxable values for locally assessed properties, including real and personal properties, as reported by county assessors on the assessment rolls.

The report is divided into three basic sections, reporting locally assessed values for:

- 1) real estate
- 2) buildings, structures, etc.
- 3) personal property

These categories are further broken down into subcategories.

The report is prepared by county assessors and reviewed by county auditors.

Instructions

Parcel counts and taxable values should be reported in the appropriate categories based upon the following definitions.

Real Estate – Land

Real Estate is the possession of, claim to, ownership of, or right to the possession of land and improvements, as explained in UCA §59-2-102.

Residential – Primary Use

Primary residential land is assessed at 55 percent of market value. Land in excess of one acre should be reported as Unimproved Land. (UCA §59-2-103)

Residential – Not Primary Use (Improved)

Secondary improved residential land is assessed at 100 percent of market value. This includes property such as vacation homes and time-share property.

Commercial and Industrial (Improved)

The Land upon which a commercial or industrial improvement is being assessed.

Agricultural – Non FAA (Improved)

Land Valued at 100% of market value upon which an agricultural improvement is being assessed.

Agricultural – FAA

Land assessed under the Farmland Assessment Act, including barns, sheds, greenhouses, dams, ponds. Does not include land that is under the farmhouse.

Unimproved Land (Non FAA)

All Vacant Land assessed at 100% of market value.

Homesite Value

There is not a category for homesite value. What was formerly reported as homesite value is to be reported in one of the other categories as appropriate. In most cases this will be Residential Primary. However, if it is land that a commercial building sits on, it should be reported as Commercial and Industrial.

Real Estate – Buildings, Structures, Etc.**Residential – Primary Use**

All primary residential buildings and structures assessed at 55% of market value. (UCA §59-2-103)

Residential – Not Primary Use

All secondary residential buildings and structures assessed at 100% of fair market value (e.g., vacation homes, secondary homes and time-shares.)

Commercial and Industrial

All buildings and structures coded as commercial or industrial are assessed at 100% of Market Value.

Agricultural

All buildings and structures coded as agricultural use are assessed at 100% of Market Value.

Personal Property**Fee-in-lieu Property**

Report all registered motor vehicles that weigh 12,001 pounds or more and are subject to the uniform fee in this category. (UCA §59-2-405)

Age-based Property

Report all registered motor vehicles that weigh 12,000 pounds or less and are subject to the age-based uniform fee in this category. (UCA §59-2-405.1)

Manufactured/Mobile Homes – Primary Use

All manufactured or mobile homes permanently affixed to real estate will be valued at 55% of market value. (UCA §59-2-602)

Manufactured/Mobile Homes – Other

All other manufactured or mobile homes classified as Personal Property are valued at 100% of market value.

Parcel & Building Counts

Parcel Counts

Report the number of separately assessed parcels of land for each category. If a parcel is assessed under more than one category, it should be included in those categories.

Number – Buildings & Structure

Report the number of separately assessed buildings and structures. Where there is more than one building or structure on a parcel of land, each building or structure is counted separately.

Number – Personal Property

Fee-in-lieu Property – The number of individual registered vehicles subject to the age-based uniform fee.

Manufactured/Mobile Homes (Primary Residential Use) – The number of individual manufactured or mobile homes being assessed. Where more than one mobile home is assessed on a single account or assessment record, each mobile home is counted.

Mobile Homes (Other) – These shall be treated the same as the previous category.

Verification

The State Tax Commission does not verify the data on this form. The data is used to develop parcel counts and other information provided to the state auditor's office.