

SCHEDULE "B"

Lee Gardner
Salt Lake County Assessor
 2001 South State Street #N2300
 Salt Lake City UT 84190-1300

Schedule of Property you lease from others

Your name and **Account Number**: _____

Name and Address of Lessor	Description of Property	Date of	Term of	Property Value	Annual Lease
	Lease Number	Lease	Lease	at lease date	Payments

You may add additional pages if necessary
Pertinent Code Citations for Personal Property Assessment

Penalty **59-2-307** (1) Any person who does not: (a) file the signed statement required by Section 59-2-306; (b) file the signed statement with respect to name and place of residence; or (c) appear and testify when requested by the assessor, shall pay a penalty equal to 10% of the estimated tax due; but not less than \$100 for each failure to file a signed and completed statement, to be collected in the manner provided by Sections 59-2-1302 and 59-2-1303, except as otherwise provided for in this section, or by a judicial proceeding brought in the name of the assessor. All money recovered by any assessor under this section shall be paid into the county treasury. (2) (a) The penalty imposed by Subsection (1) may not be waived or reduced by the assessor, county, county Board of Equalization, or commission except pursuant to a procedure for the review and approval of reductions and waivers adopted by county ordinance, or by administrative rule adopted in accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act. (b) The penalty under Subsection (1)(c) may not be imposed until 30 days after the taxpayer's receipt of a subsequent certified notice." (3) (a) If any owner neglects or refuses to file the signed statement within 30 days of the date the first county request was sent as required under Section 59-2-306, the assessor shall make: (i) a subsequent request by certified mail for the signed statement. The subsequent request shall also inform the owner of the consequences of not filing a signed statement; and (ii) a record of the failure to file and an estimate of the value of the property of the owner based on known facts and circumstances. (b) The value fixed by the assessor may not be reduced by the county board of equalization or by the commission. (4) If the signed statement discloses property in any other county the assessor shall file the signed statement and mail a certified copy to the assessor of each county in which property is located.

59-2-309(2) Any property found to be willfully concealed, removed, transferred, or misrepresented by its owner or agent in order to evade taxation is subject to a penalty equal to the tax on its value, and neither the penalty nor assessment may be reduced or waived by the assessor, county, county Board of Equalization, or the commission, except pursuant to a procedure for the review and approval of waivers adopted by county ordinance, or by administrative rule adopted in accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act.

76-8-407 Every person who unlawfully refuses, upon demand, to give any county assessor or deputy county assessor a list of his property subject to taxation, or to swear to such list, or who gives a false name, or fraudulently refuses to give his true name when demanded by the assessor in the discharge of his official duties, is guilty of a class B misdemeanor.

76-8-414 Every person who knowingly procures or offers any false or forged instrument to be filed, registered, or recorded in any public office, which instrument, if genuine, might be filed or registered or recorded under any law of this state or of the United States, is guilty of a felony of the third degree.