

State Reports Checklist

For Assessors

- Feb 28 – Final Countywide Taxable Values (PT-233B)**

Tax rate form. Submitted online. Primarily the responsibility of the county auditor, but the assessor should buy-off. These values should correspond with the county treasurer's PT-750, due March 31. **CCI** www.taxrates.utah.gov
- Feb 28 – Parcel and Building Use Counts (PT-233X aka PACMAN)**

Tax rate form. Submitted online. Used for assessing and collecting distributions. **CCI** www.taxrates.utah.gov
- Mar 31 – Proposed Sales List**

An agreement between the county rep and the assessor listing the sales to be used in the annual Sale Ratio Study. The list is updated as the Final Sales List prior to June 6. [R884-24P-27(3)(d)] **CCI** [RatioLink](http://www.ratiolink.com)
- Apr 30 – April Study**

A preliminary Sale Ratio Study completed by the county rep in cooperation with the assessor. It's purpose is to protect the county from surprises in the annual Sale Ratio Study. [R884-24P-27(3)(e)] **CCI** [RatioLink](http://www.ratiolink.com)
- May 22 – Assessment Roll Certification (PT-90)**

A copy is submitted to the county rep as a courtesy to verify for the tax rate process. The original is submitted to the county auditor per 59-2-311. <http://propertytax.utah.gov/library/pdf/forms/pt-090.pdf>
- May 22 – Request for Extension of Roll Closing**

Submitted to the county rep for circumstances beyond the assessor's control. Assessors failing to complete the assessment roll by May 22 are subject to a \$1000 fine [59-2-314]. This request puts all interested parties on notice. <http://propertytax.utah.gov/real-property/assessment-forms.html>
- Jun 1 – Sum of Taxable Values (TC-697)**

Report of New Growth Adjustments (TC-714)
Calculations of New Growth (TC-712A)
Net Annexations Value (TC-710)

Tax rate forms. Combined online and submitted in cooperation with the county auditor. [59-2-924] **CCI** www.taxrates.utah.gov
- Jun 2 – Final Sale Ratio Study (includes Final Sales List & Selective Appraisal Audit)**

Completed by the Property Tax Division in cooperation with the assessor. [R884-24P-27(3)] **CCI** [RatioLink](http://www.ratiolink.com)
- Jun 30 – Detailed Review of Property Characteristics Report (PT-62)**

Verifies county compliance with 59-2-303.1(3), that requires a complete detailed review every 5 years and the tracking of the last property review date in the county's computer system. **CCI** <http://propertytax.utah.gov/real-property/assessment-forms.html>
- Jul 31 – 5-year Plan for Conducting Detailed Review of Property Characteristics**

Submitted to the county rep in conjunction with the annual assessment audit completed by the Property Tax Division. Required by 59-2-303.1(5)(a), with additional clarification in R884-24P-70(6).
- Aug 31 – Memorandum of Understanding (MOU)**

Completed jointly by the assessor and the county rep. It serves as a communication document designed to share responsibilities and protect the county from surprises during the completion of the annual Sale Ratio Study.
- Sep 1 – Sale Database Survey**

Submitted to the county rep. Required by 59-2-303.1(6)(b). <http://propertytax.utah.gov/real-property/assessment-forms.html>