

Veteran or Blind Abatement of Motor Vehicle Uniform Fees and Property Tax

UCA §59-2-110 through 1106
Form PT-032
PT-032 Rev. 4/07

Claimant: complete Section 1 and sign in Section 3

County Auditor/Treasurer: complete Section 2 and sign in Section 3

After form is completed by claimant and by county auditor/treasurer, form should be taken to local motor vehicle office.

Section 1 – Claimant and Vehicle Information

Applying for (select one) Veteran Exemption Blind Exemption

First name

Last name

Vehicle model year

Make

Model

Vehicle Identification Number (VIN)

License plate number

Section 2 – Abatement Computation

1. Uniform fee or property tax amount (obtain from Vehicle Registration Renewal Notice) _____	1.	\$ _____
2. Appropriate property tax rate (see reverse side) _____	2.	_____
3. Divide line 1 by line 2 = taxable value _____	3.	\$ _____
4. Exemption value available (from Auditor's records) _____	4.	\$ _____
5. Abatement Amount (the smaller of line 3 or line 4, multiplied by the property tax rate on line 2)	5.	\$ _____

Section 3 – Certification and Signature

Under penalties of perjury, I declare to the best of my knowledge and understanding, that this information is true, correct, and complete. I further testify that I am a lawful resident of the State of Utah.

Claimant's signature or preparer's name, address, and telephone number

Date

County Auditor/Treasurer's Office signature/seal

Date

Uniform Fee on Personal Property Required to be Registered with the State

For purposes of the disabled veterans exemption and the blind exemption, the taxable value of tangible personal property subject to a uniform fee under Section 59-2-405.1 and/or 59-2-405.2 is to be calculated by dividing the uniform fee the tangible personal property is subject to by .015. (Administrative Rule R884-24P-64)

As an example of how R884-24P-64 is to be applied to various tangible personal property, consider the application of the Rule to passenger cars. The taxable value of passenger cars is derived by dividing the applicable uniform fee by .015 and rounding to the nearest 10 as illustrated below:

Age of Passenger Car	Uniform Fee	Taxable Value
Less than 3 years	\$150	\$10,000
3 to 5 years	110	7,330
6 to 8 years	80	5,330
9 to 11 years	50	3,330
12 plus years	10	670

Likewise, the taxable value of other tangible personal property required to be registered with the state is to be calculated by dividing the appropriate uniform fee as located in Section 59-2-405.2 of the Utah Code by .015 and rounding to the nearest 10. Such personal property would include all-terrain vehicles, street and other motorcycles, snowmobiles, campers, non-commercial trailers, personal watercraft, small motor vehicles, tent and travel trailers, large and small personal watercraft and vessels (boats). These fees are imposed based on age, except in the case of vessels where the fee is imposed based on the length and the age of the vessel. If you have difficulty in calculating the taxable value for tangible personal property required to be registered with the state, phone the Property Tax Division of the Utah State Tax Commission (801) 297-3603.

Value-Based Uniform Fee or Property Tax Rates

- ◆ Heavy and medium duty trucks and commercial trailers-subject to a 1.5% Uniform Fee (.015)
- ◆ Vessels 31 Ft and longer (yachts and houseboats), are subject to a 1.5 % Uniform Fee (.015)
- ◆ Motor Homes are subject to a 1.25% Uniform Fee (.0125)
- ◆ Aircraft are subject to a .4% Uniform Fee (.004)
- ◆ Aerial Applicators are subject to a .2% Uniform Fee (.002)

Personal Property Subject to Ad Valorem Property Tax Rate

- ◆ Vintage Vehicles – local ad valorem property tax rate
- ◆ State-assessed commercial vehicles weighing 12,001 pounds or more (must register with USTC Motor Carrier Services Section and property tax rate changes annually)