

# Sample Personal Property Demand Letter

Form PT-114E  
PT-114e.ai Rev. 05/05

Business Name  
Attn: Business Representative  
Main St.  
SLC, UT 84000

Letter date
Parcel/account number
Tax period(s)
Balance due

Certified Mail

RE: Delinquent Personal Property

Dear Business Representative,

We have previously written you concerning the delinquent taxes on your business property. As of the above date we have not received payment.

Section 59-2-1302 of the Utah Code Annotated states that the tax is delinquent if not paid within 30 days of the mailing of the tax notice and will begin to accrue interest. In addition, Section 59-2-1303 requires the county assessor to seize and sell any personal property owned by the person against whom the taxes are assessed if the taxes are not paid in accordance with the statutes.

It is imperative that you pay the amount due listed above within 10 days of receipt of this letter. Failure to do so will require the assessor's office to initiate seizure and sale collection proceedings. If you have any questions, contact our office at the address or telephone number below.

Respectfully,  
County Assessor

**County Assessor**  
(address and telephone)