

**Uniform Fees on
Registered
Motor Vehicle
And Aircraft**

Standards of Practice

4

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Section IV.I

General Information

Purpose

These standards serve three functions:

1. They compile the uniform fee provisions found in the Utah State Constitution, the Utah Code Annotated, and the Utah Administrative Code into a single publication;
2. They clarify and interpret the laws where necessary and establish additional procedural guidelines for administering uniform fees;
3. They provide standards by which statewide uniformity is promoted.

Conformity to standard practices and procedures ensures uniform and equal taxation. County offices should use these standards as a guide to achieve equity and uniformity in the administration of the uniform fees.

NOTE: Forms associated with these standards are listed in Appendix D – Referenced Forms and can be found at the following location:

<http://propertytax.utah.gov/index.php/information/forms/standards-of-practice-forms>

Constitutional Authority

Article XIII, Section 2 of the Utah State Constitution provides that: “Tangible personal property required by law to be registered with the State before it is used on a public highway or waterway, on public land, or in the air may be exempted from property tax by statute. If the Legislature, exempts tangible personal property from property tax under this Subsection (6), it shall provide for the payment of uniform statewide fees or uniform statewide rates of assessment or taxation on that property in lieu of the property tax. The fair market value of any property exempted under this Subsection (6) shall be considered part of the State tax base for determining the debt limitation under Article XIV.”

Legislative Authority

In 1987 the Utah State Legislature enacted legislation providing for a uniform fee in lieu of ad valorem property taxes on aircraft. (Section 59-2-404) In 1991 the legislature enacted additional legislation providing for a uniform fee in lieu of ad valorem property taxes on most other “tangible personal property required to be registered with the state before it is used on a public highway, on a public waterway, on public land, or in the air.” (Section 59-2-405) Effective January 1, 1999, the legislature enacted what has become known as the “age- based” uniform fee which is an annual fee based on the age of the vehicle for motor vehicles under 12,000 pounds. (Section 59-2-405.1)

Effective January 1, 2006, the legislature enacted “age-based” uniform fees on primarily recreational vehicles and vessels (boats); i.e., ATV’s, campers, motorcycles (both on road and off road), non-commercial trailers, personal watercraft, small motor vehicles, snowmobiles, tent and travel trailers and vessels less than 31 feet in length. (Section 59-2-405.2) The 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. Procedures are provided for measuring the length of vessels for the purpose of imposing uniform statewide fees.

Effective January 1, 2009, the legislature replaced the value-based uniform fees for aircraft with a uniform fee of \$25, which is to be distributed to taxing entities. Also, it amended the registration fee for aircraft to .4% of the average wholesale Aircraft Bluebook Price Digest market value. The registration money goes into the Transportation Fund's Restricted Renewal account.

Definitions

Acquisition cost

"All costs required to put an item into service, including purchase price, freight and shipping costs; installation, engineering, erection or assembly costs; and excise and sales taxes." Indirect costs such as debugging, licensing fees and permits, insurance or security are not included in the acquisition cost. (R884-24P-33)

Actual cost

Includes "the value of components necessary to complete the vehicle, such as tanks, mixers, special containers, passenger compartments, special axles, installation, engineering, erection, or assembly costs. Actual cost does not include sales or excise taxes, maintenance contracts, registration and license fees, dealer charges, tire tax, freight, or shipping costs." (R884-24P-33)

Aerial applicator

An "aircraft or rotorcraft used exclusively for the purpose of engaging in dispensing activities directly affecting agriculture or horticulture with an airworthiness certificate from the Federal Aviation Administration certifying the aircraft or rotor craft's use for agricultural and pest control purposes." (Section 59-2-102)

Aircraft

Means any contrivance now known or in the future invented, used or designed for navigation of or flight in the air (Section 72-10-102).

All-Terrain Vehicle

A motor vehicle that is an: all-terrain type I or II vehicle as defined in Section 41-22-2; is required to be registered in accordance with Title 41, Chapter 22, "Off-Highway Vehicles"; has an engine with more than 100 cubic centimeters displacement; a motor that produces more than five horsepower; or an electric motor. "All-terrain vehicle" does not include a snowmobile. (Section 59-2-405.2)

Antique vehicle

See "vintage vehicle".

Attached Equipment

"Any machinery or equipment that can function only when attached to or used in conjunction with motor vehicles or state-assessed commercial vehicles." (R884-24P-60) This equipment is generally associated with a medium or heavy duty truck. Examples include cement mixers, wreckers, ambulance boxes, drill rigs, dumpers, cranes, etc. See Standard of Practice 4.2.1 for a brief discussion of the assessment of attached equipment.

Camper

"Any structure designed, used, and maintained primarily to be mounted on or affixed to a motor vehicle that contains a floor and is designed to provide a mobile dwelling, sleeping place,

commercial space, or facilities for human habitation or for camping.” (Section 41-1a-102), and that is required to be registered.

Canoe

“A vessel that is long and narrow; has curved sides; and is tapered to two pointed ends; or to one pointed end and is blunt on the other end; and includes a collapsible inflatable canoe; a kayak; a racing shell; or a rowing scull.

Commercial Vehicle

“A motor vehicle, trailer, or semi trailer used or maintained for the transportation of persons or property that operates: (a) as a carrier for hire, compensation, or profit; or (b) as a carrier to transport the vehicle owner’s goods or property in furtherance of the owner’s commercial enterprise.” (Section 41-1a-102)

Cost new

“The manufacturer’s suggested retail price or the actual cost of the property when purchased new. For property purchased used, the taxing authority may establish the cost new. (R884-24P-33)

County-assessed commercial vehicle

- a) “any commercial vehicle, trailer, or semi trailer which is not apportioned under Section 41- 1a-301 and is not operated interstate to transport the vehicle owner’s goods or property in furtherance of the owner’s commercial enterprise;
- b) any passenger vehicle owned by a business and used by its employees for transportation as a company car or van pool vehicle; and
- c) vehicles which are:
 - a. Especially constructed for towing or wrecking, and which are not otherwise used to transport goods, merchandise, or people for compensation;
Used or licensed as taxicabs or limousines;
Used as rental passenger cars, travel trailers, or motor homes;
Used or licensed in this state for use as ambulances or hearses;
Especially designed and used for garbage and rubbish collection;

or

Used exclusively to transport students or their instructors to or from any private, public, or religious school or school activities.” (Section 59-2-102)

Dealer

“A person engaged or licensed to engage in the business of buying, selling, or exchanging new or used vehicles, vessels, or outboard motors either outright or on conditional sale, bailment, lease, chattel mortgage, or otherwise or who has an established place of business for the sale, lease, trade, or display of vehicles, vessels, or outboard motors.” (Section 41-1a-102)

Domicile

Domicile means a person’s principal place of abode or a corporation’s principal place of business. Only one principal place of abode or business may be established for purposes of the

uniform fee, and it must coincide with the legal residence designated for such purposes as income tax filing, public education benefits, and/or driver license issuance.

Farm machinery and equipment

For purposes of the exemption provided under Section 59-2-1101, this means “tractors, milking equipment and storage and cooling facilities, feed handling equipment, irrigation equipment, harvesters, choppers, grain drills and planters, tillage tools, scales, combines, spreaders, sprayers, haying equipment, and any other machinery or equipment used primarily for agricultural purposes; but does not include vehicles required to be registered with the Motor Vehicle Division or vehicles or other equipment used for business purposes other than farming.” (Section 59-2-102)

Fleet

A fleet is composed of one or more commercial vehicles. (Section 41-1a-102)

Horseless carriage

See “vintage vehicle”.

Implement of husbandry

A vehicle designed or adapted and used exclusively for an agricultural operation and only incidentally operated or moved on the highway. (Section 41- 1a-102)

Interstate vehicle

“Any commercial vehicle operated in more than one state, province, territory, or possession of the United States or foreign country.” (Section 41-1a-102)

Inventory

Those new or used vehicles, vessels, or outboard motors held by a dealer for sale, trade, or display.

Jon boat

A vessel that has a square bow and has a flat bottom.

Motor vehicle

“A self-propelled vehicle intended primarily for use and operation on the highways. It does not include an off-highway vehicle.” (Section 41-1a-102)

Motorboat

“Any vessel propelled by machinery, whether or not the machinery is the principle source of propulsion.” (Section 73-18-2)

MSRP

Manufacturer’s Suggested Retail Price

NADA

National Automobile Dealers Association

Off-highway implement of husbandry

“Every all-terrain type I vehicle, motorcycle, or snowmobile which is used by the owner or his agent for agricultural operations.” (Section 41-22-2)

Off-highway vehicle

“Any snowmobile, all-terrain type I vehicle, all-terrain type II vehicle or motorcycle. (Section 41-22-2)

Other Motorcycle

A motor vehicle that is a motorcycle as defined in Section 41-1a-102 and designed primarily for use and operation over unimproved terrain, is required to be registered and has an engine with more than 100 cubic centimeters displacement; or a motor that produces more than five horsepower. (Section 59-2-405.2)

Other Trailer (non commercial)

A portable vehicle, without motive power, that is primarily used to transport tangible personal property. (Section 59-2-405.2)

Outboard Motor

A detachable self-contained propulsion unit, excluding fuel supply, used to propel a vessel. (Section 59-2-405.2)

Percent good

“An estimate of value, expressed as a percentage, based on a property’s acquisition cost or cost new, adjusted for depreciation and appreciation of all kinds.

- a) The percent good factor is applied against the acquisition cost or the cost new to derive taxable value for the property.
- b) Percent good schedules are derived from an analysis of the Internal Revenue Service Class Life, the Marshall and Swift Cost Index, and vehicle valuation guides such as NADA.” (R884-24P-33)

Personal Watercraft

A motorboat that is less than 16 feet in length; propelled by a water jet pump; designed to be operated by a person sitting, standing, or kneeling on the vessel, rather than sitting or standing inside the vessel and is required to be registered. (Section 59-2-405.2)

Pontoon

A vessel that is supported by one or more floats and propelled by either inboard or outboard power and is not a houseboat or a collapsible inflatable vessel.

Recreational vehicle

“A vehicular unit other than a mobile home, primarily designed as a temporary dwelling for travel, recreational, or vacation use, which is either self propelled or pulled by another vehicle. Recreational vehicle includes a travel trailer, a camping trailer, a motor home, and a fifth wheel trailer. It does not include a van unless specifically designed or modified for use as a temporary dwelling.” (R884-24P-61)

Sailboat

“Any vessel having one or more sails and propelled by wind.” (Section 73-18-2)

Salvage vehicle

A salvage vehicle is a vehicle with a salvage certificate of title or branded title, as set forth in Sections 41-1a-1004 through 41-1a-1006 of the Utah Code Annotated.

Situs

Situs is the tax area in which property is located for assessment purposes.

Small Motor Vehicle

A motor vehicle that is required to be registered and has an engine with 100 or less cubic centimeters displacement or a motor that produces five or less horsepower. (Section 59-2-405.2)

Snowmobile

Any motor vehicle designed for travel on snow or ice and steered and supported in whole or in part by skis, belts, cleats, runners, or low-pressure tires, is required to be registered and has an engine with more than 100 cubic centimeters displacement or a motor that produces more than five horsepower. (Section 59-2-405.2)

State-assessed commercial vehicle

- a) any commercial vehicle, trailer, or semi trailer which operates interstate or intrastate to transport passengers, freight, merchandise, or other property for hire; or
- b) any commercial vehicle, trailer, or semi trailer which operates interstate and transports the vehicle owner's goods or property in furtherance of the owner's commercial enterprise. "State-assessed commercial vehicle" does not include vehicles used for hire which are specified as county-assessed commercial vehicles. (Section 59-2-102) See *Standard of Practice 4.2.1*, for a brief discussion of the assessment of these vehicles.

Street Motorcycle

A motor vehicle, having a saddle for the use of the rider and designed to travel on not more than three wheels in contact with the ground, is required to be registered and designed primarily for use and operation on highways and has an engine with more than 100 cubic centimeters or a motor that produces more than five horsepower. (Section 59-2-405.2)

Trailer (Commercial)

For purposes of these standards, this includes both "trailer" and "semi trailer". Both are designed to be pulled behind a motor vehicle and have no power of their own. (Section 41- 1a-102)

Tent Trailer

A portable vehicle without motive power that is constructed with collapsible side walls that fold for towing by a motor vehicle and unfold at a campsite; is designed as a temporary dwelling for travel, recreational, or vacation use and is required to be registered and does not require a special highway movement permit when drawn by a self-propelled motor vehicle. (Section 59-2-405.2)

Travel Trailer

A "travel trailer," or "fifth wheel trailer" is a portable vehicle without motive power, designed as a temporary dwelling for travel, recreational, or vacation use that does not require a special

highway movement permit when drawn by a self-propelled motor vehicle and required to be registered. "Travel trailer" does not include a camper or a tent trailer. (Section 59-2-405.2)

Truck camper

See "camper".

Utility boat

A vessel that has two or three bench seating; an outboard motor; and a hull made of aluminum, fiberglass, or wood; and does not have decking; a permanent canopy; or a floor other than the hull. A utility boat does not include a collapsible inflatable vessel.

Vehicle

"Includes a motor vehicle, trailer, semi trailer, off-highway vehicle, manufactured home, and mobile home." (Section 41-1a-102)

Vessel

"Every type of water craft, other than a seaplane on the water, used or capable of being used as a means of transportation on water," also including an outboard motor of the vessel. (Section 59-2-405.2)

Vintage vehicle

Formerly called "antique vehicle" or "horseless carriage". This means "a motor vehicle that is 40 years old or older, from the current year, primarily a collector's item, and used for participation in club activities, exhibitions, tours, parades, occasional transportation, and similar uses, but that is not used for general daily transportation." (Section 41-21-1)

Section IV.II

Standards of Practice

Standard 4.1 Property Subject To The Uniform Fee

4.1.0 Subject Property

The following broad classes of personal property are subject to a uniform fee in lieu of ad valorem property tax:

- Aircraft that is required to be registered with the state (meet FAA requirements for registration). Registered Aircraft are subjected to a uniform fee of \$25.
- Passenger cars, light trucks, sport utility vehicles and vans are subject to an age based uniform fee.
- Motor homes are subject to a uniform fee of 1% of taxable value.
- Street motorcycles are subject to an age-based fee.
- Scooters and mopeds defined as small motor vehicles are subject to an age based fee.
- Travel trailers, including 5th wheel type travel trailers are subject to an age-based fee.
- Truck campers and tent trailers are subject to an age-based fee.
- Commercial Trailers weighing more than 750 pounds including cargo utility trailers converter gears, horse and stock trailers used for commercial purposes are subject to a uniform fee of 1.5% of taxable value.
- County-assessed commercial vehicles (medium and heavy duty trucks) are subject to a uniform fee of 1.5 % of taxable value.
- Vessels (including boat motors) under 31 feet in length are subject to age and length based fees.
- Personal watercraft is subject to an age-based fee.
- Off-highway recreational vehicles including Moto Cross (MX) motorcycles, racing motorcycles, Endro Motorcycles, trail motorcycles; all terrain vehicles and snowmobiles are subject to an age based fee.
- Any other tangible personal property that is required by law to be registered with the state before it is used on a public highway, public waterway, or public land, and that is not specifically excluded by Section 59-2-405(1),(2) Utah Code Annotated or R884-24P-60 and R884-24P-61.

4.1.1 Different Uniform Fees

It is important to recognize that there are three different uniform fees. Most Utah motor vehicles are subject to either an age-based uniform fee or a 1.5 percent uniform fee that must be paid before the vehicle can be registered in Utah. In addition, aircraft are subject to a different uniform fee that must be paid prior to registration in Utah. The three types of uniform fees, which will be addressed in this standard, are the following:

- 1) Age-based statewide uniform fees

- 2) Value-based statewide uniform fees
- 3) Aircraft uniform fee

Standard 4.2 Property Not Subject To The Uniform Fee

4.2.0 Not Subject to the Uniform Fee

Property that is not subject to either the age-based or value-aged uniform fee is either subject to ad valorem property tax or exempt.

4.2.1 Subject to Ad Valorem Property Tax

The following classes of personal property are not subject to the uniform fees, but are subject to ad valorem property tax:

- Vintage vehicles;
- State-assessed commercial vehicles that weigh 12,001 pounds or more;
- Mobile and manufactured homes;
- Attached equipment;
- Any personal property not required to be registered and also not exempt. (R884-24P-60 and R884-24P-61)

State Assessed Commercial Vehicles

State assessed commercial vehicles weighing 12,001 pounds or more, as defined in Section 59-2-102 of the Utah Code, are exempt from uniform fees. The UTC assesses and collects property tax on state-assessed commercial vehicles at the time of original registration and/or annual renewal. Owners of state-assessed commercial vehicles need to contact the Motor Carrier Services Unit located at the State Tax Commission Building at 210 N 1950 W, SLC regarding their property assessment and property tax. Companies will need to register their vehicles as either intrastate fleets or IRP apportioned vehicles through the Motor Carrier Services Unit. State-assessed commercial vehicles brought into the state, which are required to be registered in Utah, are to pay ad valorem tax unless all property taxes or fees imposed by the state of origin have been paid for the current calendar year. These vehicle are taxed at a statewide average property tax rate, which is calculated from the overall county average tax rates from the preceding year, excluding property subject to the statewide uniform fee, weighted by lane miles of principal routes in each county. [Section 59-2- 801(2)] All real property, improvements, equipment, fixtures, or other personal property located in the state owned by the state assessed commercial vehicle company are to be assessed separately by the local county assessor.

Under Title 49, Section 11503 of the United States Code (commonly referred to as the 4R Act), state and local authorities cannot assess protected motor carrier property at a higher assessment level than other commercial and industrial property in the same assessment jurisdiction. The 4R Act protects property “that is used directly and exclusively in commercial vehicle activities . . .” State assessed commercial vehicle assessments are sometimes entitled to federal mandated property tax relief. The State Tax Commission “shall adjust the value of state- assessed commercial vehicles as necessary to comply with Title 49, Section 11503 of the United States Code, and the Commission shall direct the county assessor to apply the same adjustment to any personal property, real property or improvements owned by the company and

used directly and exclusively in their commercial vehicle activities.” [Section 59-2-201(2) (d)] The Property Tax Division will annually determine if federal mandated relief is necessary and calculate the federal relief adjustment. The Property Tax Division will then notify the Motor Carrier Services Unit of the federal relief adjustment to be made on state assessed commercial vehicles. The Property Tax Division will also notify county assessors of the federal relief adjustment to be made on the personal property, real property or improvements of companies registering state-assessed commercial vehicles.

The revenue collected from all state-assessed commercial vehicles is to be apportioned quarterly to the counties based upon a formula consisting of 40% lane miles of principal routes within each county and 60% total state-assessed vehicles having business situs in each county. The county is to apportion its share of the revenues to the taxing entities within its boundaries in the same proportion as other real and personal property.

Noncommercial Trailers Weighing Less than 750 Pounds

Utah law does not require registration for trailers weighing 750 pounds or less. Commercial trailers weighing less than 750 pounds, but not registered, should be reported by the owner on the personal property statement filed annually with the assessor. There is no efficient way to equitably and uniformly assess noncommercial trailers unless they are required to be registered.

Manufactured/Mobile Homes

County assessors are allowed latitude in classifying manufactured/mobile homes as real or personal property. They may assess manufactured/mobile homes in the same manner as real property depending upon what they feel would be the best approach to arrive at fair market value in their particular jurisdiction. Because manufactured/mobile home markets generally correlate to real estate markets, the assessor should look at what sales data may be available to value these homes. Valuation services such as NADA and Marshall Swift are available to assessors if the use of these guides assists the assessor to arrive at the fair market value of manufactured/mobile homes.

The *Manufacturing/Mobile Home Housing Standards of Practice* provides a reference to accepted procedures for assessment/appraisal of manufactured/mobile homes classified as either “real property” or “personal property”.

Attached Equipment

Attached equipment means any machinery or equipment that can function only when attached to or used in conjunction with motor vehicles or personal property. (R884-24P-60 and R884-24P-61) This equipment is generally attached to a medium or heavy-duty truck and is not a part of the vehicle nor does it contribute to the vehicle as a transportation device. Examples include cement mixers, wreckers, ambulance boxes, drill rigs, dumpers, cranes, etc. Attached equipment is not subject to the uniform fee, but to ad valorem property tax. The property owner should list the attached equipment on the annual personal property statement filed with the assessor.

Sometimes it is easy to confuse what components of a medium or heavy-duty truck are subject to the uniform fees and those components which are subject to the local ad valorem property tax rate.

- **Components Subject to Uniform Fees**

A “complete” medium or heavy-duty truck consists of components necessary to make the vehicle a transportation device over public highways or off-road terrain. These components

include a chassis, cab, engine, transmission, axles and all other gear to enable the vehicle to operate for its intended use. Items mounted onto or included with the chassis to transport cargo or passengers are part of the vehicle. Components which contribute to the vehicle as a transportation device include (but not limited to), cargo vans, platform beds, racks, dumps, tanks, livestock beds, gondolas, etc.

- **Components Subject to Ad Valorem Rate**

Not included in the definition of a “complete” medium or heavy duty truck is machinery and or equipment which operates independently of the vehicle even though it is attached to the vehicle. Such equipment does not contribute to the vehicle as a transportation device and can be removed from the vehicle without disabling it. Such components would include: cranes, plows, lifts, pumps, compressors or generators, etc.

4.2.2 Exempt

Personal property that is exempted by Article XIII, Section 3 of the Utah State Constitution is exempt from the uniform fee, in addition to being exempt from ad valorem property tax. (See *Property Tax Exemption Standards*) Constitutionally exempt personal property includes (1) publicly-owned property; (2) property used exclusively for nonprofit religious, charitable, or educational purposes; (3) farm equipment and machinery (implements of husbandry); and (4) inventories (not applicable for the age-based uniform fees). (Utah Constitution Article XIII, Section 3)

- “Farm equipment and machinery,” defined in Section 59-2-102, Utah Code Annotated, is exempt from property tax if the claimant owned the property as of January 1 of the year the exemption is claimed. “Farm equipment” includes “implements of husbandry such as trucks or other vehicles which are designed or adapted and used exclusively for an agricultural operation and only incidentally moved on the highway.” Such vehicles are exempt from the uniform fee and ad valorem tax. However, if a farm vehicle is registered to be used on public roads and lands, it is not exempt from the uniform fee.
- “Every all-terrain type I vehicle, motorcycle, or snowmobile [that] is used by the owner or his agent for agricultural operations” is an off-highway implement of husbandry (Section 41-22-2) and is exempt if it is never “used for recreational purposes on public lands, trails, streets, or highways.” (Section 41-22-5.5)

4.2.3 Other Exempt Vehicles

Situations that require the exemption from payment of property taxes or uniform fees are:

- Vehicles owned by a Native American who is an enrolled tribal member living on that tribe’s reservation.
- Vehicles owned by non-resident military member (including spouse), based in Utah.
- Vehicles owned by Utah military personnel based out of state and the vehicle is maintained out of state. (R884-24P-60 and R884-24P-61)

4.2.4 Vehicles Owned or Leased by Government Entities

All vehicles owned by government entities are exempt from the uniform fee. However, if the government entity leases a vehicle, then the lessor must pay the uniform fee on the vehicle, unless the lessor is otherwise exempt.

4.2.5 Dealer Inventories

As of January 1, 1999 the dealer inventory exemption no longer applies to age-based uniform fee vehicles (passenger cars, light trucks including sport utility vehicles and vans). As of January 1, 2006, the dealer inventory exemption no longer applies to the “age-based” uniform fees on primarily recreation vehicles and vessels. However, inventory (subject to the 1.5% uniform fees), which is held for sale by dealers as of January 1st, is exempt from the 1.5% uniform fee. Prior to January 1st, assessors should send “Dealer Inventory Statements,” (see Appendix 4D) to appropriate dealers. These statements, to be filed before January 5th, will identify which vehicles are exempt from the 1.5% uniform fee based on the inventory exemption.

A 1.5% uniform fee vehicle that is registered in Utah and which becomes a part of a dealer’s inventory by way of trade is not eligible for the 1.5% uniform fee inventory exemption for the year in which the trade occurs.

Example

A motor home is traded in on March 1, and the registration renewal is due in July. The vehicle is subject to the 1.5% uniform fee for that year regardless of whether the vehicle is resold during the year.

The 1.5% uniform fee vehicles brought from outside Utah directly into dealer inventory are considered exempt from the 1.5% uniform fee no matter when during the year the vehicle is acquired by the dealer. However, a non-Utah registered vehicle traded to a dealer by a Utah resident is subject to the 1.5% uniform fee for the current year.

Standard 4.3 Age-Based Statewide Uniform Fees

4.3.0 How the Age-Based Statewide Uniform Fee Is Determined

Age-based uniform fees are determined simply by the age of the vehicle. For example, the age of a passenger car is determined by subtracting the vehicle model year from the current calendar year. (R334-24P-60)

4.3.1 Age-Based Statewide Uniform Fees on Passenger Vehicles and Light Trucks

There is levied annual statewide uniform fees in lieu of the ad valorem tax on motor vehicles required to be registered with the state that weigh 12,000 pounds or less and state-assessed commercial vehicles required to be registered with the state that weigh 12,000 pounds or less. (Section 59-2-405.1) Passenger vehicles, light trucks, sport utility vehicles and vans subject to the age-based uniform fee are described by the following class codes on the Motor Vehicle File:

- Passenger cars: 2D - domestic automobile and 2F – foreign automobile.
- Light trucks, including passenger utility vehicles: 2T.
- Passenger Vans: 2V.

The following table determines the appropriate age-based uniform fee for passenger vehicles, light trucks, sport utility vehicles and vans: (Section 59-2-405.1)

Age of Vehicle	Age-Based Fee
Less than 3 years	\$150
3 or more years but less than 6 years	\$110

6 or more years but less than 9 years	\$80
9 or more years but less than 12 years	\$50
12 or more years	\$10

4.3.2 Age-Based Uniform Statewide Fee Table for Off Highway Recreational Vehicles (all-terrain vehicles, other motorcycles and snowmobiles)

The following table determines the appropriate age-based uniform fee for off highway recreational vehicles: (Section 59-2-405.2)

Age of Off Highway Vehicle	Age-Based Fee
Less than 3 years	\$45
3 or more years but less than 6 years	\$35
6 or more years but less than 9 years	\$30
9 or more years but less than 12 years	\$20
12 or more years	\$10

4.3.3 Age-Based Uniform Statewide Fee Table for Street Motorcycles

The following table determines the appropriate age-based uniform fee for street motorcycles: (Section 59-2-405.2)

Age of Street Motorcycle	Age-Based Fee
Less than 3 years	\$95
3 or more years but less than 6 years	\$70
6 or more years but less than 9 years	\$50
9 or more years but less than 12 years	\$35
12 or more years	\$10

4.3.4 Age-Based Uniform Statewide Fee Table for Travel Trailers

The following table determines the appropriate age-based uniform fee for travel trailers including 5th wheels: (Section 59-2-405.2)

Age of Travel Trailer	Age-Based Fee
Less than 3 years	\$175
3 or more years but less than 6 years	\$135
6 or more years but less than 9 years	\$90
9 or more years but less than 12 years	\$65

12 or more years \$20

4.3.5 Age-Based Uniform Statewide Fee Table for Truck Campers and Tent Trailers

The following table determines the appropriate age-based uniform fee for truck campers and tent trailers: (Section 59-2-405.2)

Age of Camper or Tent Trailer	Age-Based Fee
Less than 3 years	\$70
3 or more years but less than 6 years	\$50
6 or more years but less than 9 years	\$35
9 or more years but less than 12 years	\$25
12 or more years	\$10

4.3.6 Age-Based Uniform Statewide Fee Table for Other (non-commercial) Trailers

The following table determines the appropriate age-based uniform fee for other trailers (non-commercial): (Section 59-2-405.2)

Age of Other Trailer	Age-Based Fee
Less than 3 years	\$30
3 or more years but less than 6 years	\$25
6 or more years but less than 9 years	\$20
9 or more years but less than 12 years	\$15
12 or more years	\$10

4.3.7 Age-Based Uniform Statewide Fee Table for Small Motor Vehicles

The following table determines the appropriate age-based uniform fee for small motor vehicles (scooters and mopeds): (Section 59-2-405.2)

Age of Vehicle	Age-Based Fee
Less than 3 years	\$25
3 or more years but less than 6 years	\$15
6 or more years but less than 9 years	\$10

4.3.8 Age-Based Uniform Statewide Fee Table for Personal Watercraft

The following table determines the appropriate age-based uniform fee for personal watercraft: (Section 59-2-405.2)

Age of Personal Water Craft	Age-Based Fee
Less than 3 years	\$55
3 or more years but less than 6 years	\$45
6 or more years but less than 9 years	\$35
9 or more years but less than 12 years	\$25
12 or more years	\$10

4.3.9 Age-Based Uniform Statewide Fee Table for Vessels 31 Feet or Less in Length

For vessels such as canoes, jon boats or utility boats which are less than 15 feet in length, the age-based uniform fee is \$10 regardless of age. The following tables determine the appropriate uniform fee for vessels: (Section 59-2-405.2)

Collapsible inflatable vessel, pontoon or sailboat, regardless of age:

Length of Vessel	Age-Based Fee
15 feet or more in length but less than 19 feet	\$15
19 feet or more in length but less than 23 feet	\$25
23 feet or more in length but less than 27 feet	\$40
27 feet or more in length but less than 31 feet	\$75

Vessels 15 feet or more in length but less than 19 feet

Length of Vessel	Age-Based Fee
Less than 3 years	\$150
3 or more years but less than 6 years	\$110
6 or more years but less than 9 years	\$80
9 or more years but less than 12 years	\$65
12 or more years	\$25

Vessels 19 feet or more in length but less than 23 feet

Length of Vessel	Age-Based Fee
Less than 3 years	\$275

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3 or more years but less than 6 years	\$220
6 or more years but less than 9 years	\$175
9 or more years but less than 12 years	\$120
12 or more years	\$50

Vessels 23 feet or more in length but less than 27 feet

Length of Vessel	Age-Based Fee
Less than 3 years	\$400
3 or more years but less than 6 years	\$310
6 or more years but less than 9 years	\$240
9 or more years but less than 12 years	\$120
12 or more years	\$100

Vessels 27 feet or more in length but less than 31 feet

Length of Vessel	Age-Based Fee
Less than 3 years	\$700
3 or more years but less than 6 years	\$500
6 or more years but less than 9 years	\$350
9 or more years but less than 12 years	\$250
12 or more years	\$120

4.3.10 When Is the Fee Paid

The age-based uniform fee is assessed and collected every time the vehicle is registered. This would include the initial purchase (new vehicles with MSO's), and at each subsequent renewal or registration - even though it may fall within the same calendar year. However, no prior year property tax is collected on an expired registration. For example, if a vehicle was last registered in 1999 and taxpayer desires to register that vehicle in 2006, only 2006 property taxes will be collected.

Age-based fee is due when a true ownership change takes place such as when John buys Mary's car or Bob receives title to his brother's car as a result of his brother's will. No age-based fee is due if true ownership does not change as illustrated in the following examples:

Survivorship

If a surviving spouse, child, or parent properly claims title to a vehicle, regardless of whether they are listed on the original title, no age-based fee is charged unless it is in conjunction with the annual renewal. If one of the titled owners of a vehicle dies, the surviving titled owner is not

charged the age-based fee when he or she requests a new title, unless it is in conjunction with the annual renewal.

Name Change

If a vehicle owner's name is legally changed or another name is added or deleted - no age-base fee is charged unless it is in conjunction with the annual renewal. Also, if title is transferred to a trust or general partnership but the person transferring the title retains the right to sell or convey the vehicle, no age- based fee is charged. Note: If a name is added or deleted because one or more of the titled owners is buying or selling their interest in the vehicle, the age-based fee is due because the ownership is changing rather than just a name change.

Plate Transfers

Plate transfers to a vehicle not previously owned by the customer are considered new registrations and the age-based fee is due for the vehicle to which the plate is being transferred. The customer is allowed the option of renewing the registration or keeping the same expiration date. Plate transfers between vehicles already owned by the customer do not require the age-based fee.

4.3.11 Dealer Trade-Ins

When a vehicle subject to the age-based uniform fee is traded in to a dealer, the dealer collects no age-based uniform fee from the current owner. The age- based uniform fee will be collected from the buyer and paid to the motor vehicle office when registration occurs.

When a dealer has a age-based fee vehicle for sale from another state, the dealer is required to pay the appropriate fees at the time of registration, unless the dealer provides evidence that all property taxes or fees imposed by the other state have been paid for the current year. Note: The age-based fee is not exempted based on the vehicle being in a dealer's inventory on January 1.

4.3.12 New Residents

When a person or business establishes Utah residency and brings into Utah a vehicle from another state, they are required to pay the appropriate fees, at the time of registration, unless they can show evidence that all property taxes or fees imposed by the other state have been paid for the current year.

4.3.13 Exemptions

People owning age-based uniform fee vehicles are still eligible for property tax exemptions even though these vehicles are no longer assessed or taxed based upon value. Section 59-2-405 (2) (b) states: "The following tangible personal property is exempt from the statewide uniform fee imposed by this section: . . .(iv) personal property that is exempt from state or county ad valorem property taxes under the laws of this state or of the federal government." Therefore, passenger cars, light trucks, sport utility vehicles, vans, etc. owned by non-profit organizations and which are used exclusively for religious, charitable or educational purposes as well as publicly-owned property and farm equipment and machinery-all qualify for exemption from the age-based uniform fee.

4.3.14 Blind Exemption

An age-based uniform fee vehicle owned and titled to a person who qualifies for the blind exemption under Section 59-2-1106 is eligible for the \$11,500 of taxable value exemption. To compute the blind exemption since age-based uniform fee vehicles are no longer valued, divide

the fee amount by .015 (1.5%). For example, if the uniform fee is \$150 on the age-based vehicle, the value is computed by dividing \$150 by .015, which yields a value of \$10,000.

4.3.15 Veteran with a Disability Exemption

Beginning January 1, 2006, qualifying property for a veteran with a disability can be a residence (except for a rented dwelling), tangible personal property or a combination of the two. To compute the veteran with a disability exemption since age-based uniform fee vehicles are no longer valued, divide the fee amount by .015 (1.5%) as illustrated under the blind exemption (Standard of Practice 4.3.14).

See sample form [PT-32, “Veteran or Blind Abatement of Motor Vehicle Uniform Fees and Property Tax”](#), in Appendix 3D of the Tax Relief and Abatement Standards of Practice.

4.3.16 Appeals

If a customer believes his vehicle should be identified as an age-based uniform fee vehicle as opposed to a 1.5% uniform fee vehicle because the vehicle’s weight is 12,000 lbs or less, even though it does not seem to fit the definition of an age-based vehicle, he should be referred to the county assessor. It is possible for an owner to have a vehicle reclassified as an age-based vehicle by appealing to the local county assessor. If the vehicle is a state-assessed vehicle, the appeal to reclassify the vehicle as an age-based vehicle will need to be addressed to the Utah State Tax Commission. The filing of an appeal does not extend the registration period. All fees must be paid to obtain or renew a registration. If the appeal is successful, the county assessor or State Tax Commission will refund the dollar amount difference to the customer.

Standard 4.4 Value-Based Statewide Uniform Fee

4.4.0 Subject Property

There is levied an annual statewide uniform fee in lieu of the ad valorem tax; vehicles subject to the value-based uniform fee are the following vehicles: (Section 59-2-405)

- Heavy and medium duty trucks subject to a uniform fee of 1.5% of taxable value;
- Motor homes subject to a uniform fee of 1% of taxable value;
- Commercial trailers weighing more than 750 pounds subject to a uniform fee of 1.5% of taxable value;
- Vessels 31 feet or more in length (yachts and houseboats) subject to a uniform fee of 1.5% of taxable value;
- Any other tangible personal property that is required by law to be registered with the state before it is used on a public highway, public waterway, or public land, and that is not specifically excluded by Section 59-2-405.1 and 59-2-405.2 or R884-24P-60 and R884-24P-61.

4.4.1 The Uniform Fee Based on Value

The value-based uniform fee is based on the value of the vehicle as of January 1 of the year for which it is being registered. The uniform fee is calculated using the Depreciated Cost New (DCN) method. The taxable value of a vehicle is determined by multiplying the original MSRP (manufacturers suggested retail price) of a vehicle by the percent good factor for the vehicle’s model year. MSRP values are obtained from appraisal guides published by national organizations such as the National Auto Dealers’ Association (NADA). The base model MSRP

is used; this excludes the options that may have been purchased with the vehicle. The percent good factor is a rate calculated and adopted by the Tax Commission and is derived from the average depreciation observed in vehicles. (R884-24P- 33)

MSRP X Percent Good Factor = Taxable Value

The taxable value of the vehicle or vessel is then multiplied by the appropriate rate of (1.5% or 1%) to arrive at the appropriate uniform fee.

Taxable Value X .015 = 1.5% Uniform Fee

4.4.2 Example of 1% Uniform Fee Calculation on Motor Home

Model Year	2008
Make/Model	Winnebago Motor Home
MSRP	\$60,000
X Percent Good Factor	57%
Taxable Value	\$34,200 (rounded to \$10)
X Rate	1%
1% Uniform Fee	\$342.00

4.4.3 When Is the Value-based Uniform Fee Paid

The value-based uniform fee is paid at the time of registration and is due every year the vehicle is located in Utah, unless a dealer holds it as inventory. Vehicles that are part of dealer inventory on January 1 are exempt from property tax for that particular year. The value-based uniform fee is not due for the first-time registration of new vehicles with an MSO (Manufacturer’s Statement of Origin). On an expired value-based uniform fee registration, only the current year property tax plus one prior year of property tax is collected. For example, if a vehicle was last registered in 2007 and taxpayer desires to register that vehicle in 2009, property tax for 2008 and 2009 will be collected. Property tax for 2007 will not be collected. A previous year’s tax is calculated using the previous year’s percent good tables.

4.4.4 Dealer Trade-ins for Value-based Uniform Fee Vehicles

When a vehicle subject to the value-based uniform fee is traded in to a dealer and the value-based uniform fee is due, the dealer must collect the fee from the owner and pay it to the county assessor. “All tangible taxable property shall be assessed and taxed at a uniform and equal rate on the basis of its fair market value, as valued on January 1. . .” (Section 59-2-103) January 1 of each year is considered the lien date. A tax or fee is a lien on real property sufficient to secure the payment of the tax or fee. (Section 41-1a- 206)

4.4.5 Trade-ins – Utah Residents

When a Utah resident trades in a vehicle subject to the value-based uniform fee and the registration expires in the current calendar year, the dealer must collect the value-based uniform fee from the owner.

Example

Lien date	January 1, 2010
Trade-in date	March 15, 2010
Registration expires	October, 2010

Value-based Uniform Fee is due at trade

When a Utah resident trades in a vehicle and the registration expires in the next calendar year, no additional uniform fee is due for the current calendar year.

Example

Lien date	January 1, 2010
Trade-in date	March 15, 2010
Registration expires	February, 2011

No uniform fee is due at trade in

4.4.6 Trade-ins – Move-ins from Out of State

When someone establishes residency in Utah after the January lien date and trades in a vehicle with a valid registration from another state, the dealer must collect the uniform fee if the vehicle registration expires in the current calendar year.

Example

Lien date	January 1, 2010
Trade-in date	March 15, 2010
Out of state registration expires	October, 2010

Uniform fee is due for the entire year

If someone establishes Utah residency during the current calendar year and trades in a vehicle with the registration expiring in the next calendar year, no additional uniform fee is due for the current year.

Example

Lien date	January 1, 2010
Date of Utah residency	August 1, 2010
Out of state registration expires	March, 2011

Uniform fee is due for the entire year

4.4.7 Trade-ins – Nonresidents

When a nonresident trades in a vehicle, no uniform fee is due and none should be collected. For example, if a Nevada resident trades in his vehicle to a St George dealer, no additional uniform fee is due for the current year. Also, the dealer should not collect a fee from the Nevada resident.

4.4.8 Nonresident Sales of Motor Homes

Motor homes brought into the state for the purpose of selling the motor home to a licensed dealer are exempt from the proportional property tax assessment. Also, a motor home purchased for resale by a person licensed as a dealer is exempt from proportional property tax assessment.

4.4.9 County-Assessed Commercial Vehicles

County Assessed Commercial Vehicles are defined as:

- Commercial vehicles, trailers, or semi-trailers which operate intrastate only and transport the vehicle owner's goods or property in furtherance of the owner's commercial enterprise;
- Transportation as a company car or van pool vehicle;
- Vehicles that are:
 - Especially constructed for towing or wrecking, and are not otherwise used to transport goods, merchandise, or people for compensation;
 - Licensed as taxicabs or limousines;
 - Used as rental passenger cars, travel trailers, or motor homes;
 - Licensed in this state for use as ambulances or hearses;
 - Especially designed and used for garbage and rubbish collection;
 - Used exclusively to transport students or their instructors to or from any private, public, or religious school or school activities. (Section 59-2-102)

Owners of county-assessed commercial vehicles register their vehicles at the local motor vehicle office and pay the 1.5% uniform fee or the age-based uniform fee if the vehicle weighs less than 12,000 pounds. For information on the assessment of attached equipment, please see *Standard of Practice 4.2.1*.

4.4.10 Valuation Appeals for Value-Based Uniform Fee Vehicles

If a vehicle owner believes the value of his vehicle to be less than the value obtained by using the DCN valuation methodology, the value may be appealed to the county board of equalization. This appeal must be filed within 30 days. As an alternative to an official appeal, an informal request for review may be made to the county assessor. This informal request does not constitute an appeal nor change the deadline for filing an appeal. Note: The filing of an appeal does not extend the registration period. All fees must be paid to obtain or renew a registration. If the appeal is successful, the county assessor will refund the dollar amount difference to the customer.

Standard 4.5 Aircraft Uniform Fee

4.5.0 Aircraft Defined

Aircraft means contrivance now known or in the future invented, used or designed for navigation of or flight in the air (Section 72-10-102).

4.5.1 Uniform Fee on Aircraft

There is levied a uniform fee of \$25 in lieu of ad valorem tax on aircraft required to be registered with the state. The uniform fee is to be distributed to the county in which the aircraft is based. The county is to distribute the fee to each taxing entity within the county in the same way in which revenues collected from the ad valorem property tax are distributed. (Section 59-2-404)

Standard 4.6 Situs

4.6.0 Situs

The situs of all taxable property is the tax area where it is located as of the lien date, January 1. Property subject to the uniform fee is presumed to be located in the tax area where the owner has legal residence (“domicile”) on January 1. (Section 59-2-104)

4.6.1 Location of Property

The location of the property subject to the uniform fee on January 1 does not determine situs, whether that location is in or out of state. The owner’s domicile determines situs. However, if the property is kept in a tax area other than that of the owner’s domicile for more than six months of the year, it shall be assessed in the other tax area. (R884-24P-60 and R884-24P-61)

4.6.2 Courtesy Collections

A person may register personal property and pay the uniform fee in a county other than his/her domicile. If the situs of the property is the owner’s county of domicile, the assessor who collects the uniform fee will deposit the money into an account established by the State Tax Commission and the Commission will distribute the money to the appropriate county at least monthly. (R884-24P-60 and R884-24P-61) Any value changes must only be made in the assessor’s office responsible for assessing the vehicle. Value changes may not be made by the assessor’s office performing the courtesy collection.

If the situs of the property is the county where the uniform fee is paid, the assessor who collects it completes and forwards the “Situs Agreement Form”. The “Situs Agreement Form” (Form [TC-700](#)) is located in Appendix 4D. The situs address must be changed on the MVA computer system.

4.6.3 Situs Agreement Form

Assessors use Form TC-700 to notify each other of instances where situs is different than the owner’s domicile. In these instances the assessor in the county of situs completes Form TC-700 (located in Appendix 4D), and sends it to the assessor in the county of the owner’s domicile. If requested, the assessor claiming situs must provide documentation. Then, if the other assessor agrees with the situs claim, he/she signs Form [TC-700](#) and sends a copy to the assessor in the county of situs. (R884-24P-60 and R884-24P-61) The situs address must be changed on the MVA computer system.

4.6.4 Record of Situs

The Motor Vehicle Division of the State Tax Commission keeps a listing of each personal property item registered with the state. The situs of each is initially listed as the tax area of the owner’s domicile. The annual registration renewal form will be sent according to address information located on the MVA computer system.

Each year the Motor Vehicle Division of the State Tax Commission will provide a list of registered personal property to each assessor. Assessors are encouraged to audit the list for accuracy.

4.6.5 Discovery of Incorrect Situs

If an assessor discovers personal property that is kept in his/her county but registered in another, the assessor may submit Form TC-700 (located in Appendix 4D) along with evidence that the property is kept in his/her county to the assessor of the county in which the personal property is registered. Upon agreement, the situs address is changed on the MVA computer system so the annual registration renewal form will be sent to the proper address and the property tax collected will be distributed based upon the situs address information located on the MVA computer system.

4.6.6 Out of State Owners

If the owner of personal property registered in Utah officially resides outside of Utah, the taxable situs of the property is presumed to be the county in which the uniform fee was paid, unless a Form [TC-700](#), situs statement (located in Appendix 4D), establishes otherwise. (R884-24P-60 and R884-24P-61)

4.6.7 Other Property Moved into the State

No age-based uniform fee or 1.5% uniform fee is due on personal property moved into this state if all property taxes required by the prior state have been paid for the current year. [Section 59-2-405 (4) and Section 59-2-405.1 (4)] If all uniform fees or property taxes have not been paid, the Utah situs is the tax area in which the property is located as shown on the registration application.

4.6.8 Inventory Transported to Utah

The dealer inventory exemption does not apply to age-based uniform fee vehicles (passenger cars, light truck, vans, off highway, recreational vehicles, trailers, boats etc). However, value-based uniform fee vehicles brought into Utah after the lien date by an automobile dealer and placed directly into inventory for resale, are exempt from taxation. (Section 59-2-1114)

Standard 4.7 Valuation of Vehicles Subject to the Value-based Uniform Fees

4.7.0 Valuation Procedures

Procedures for valuing personal property subject to the value-based uniform fees described in Tax Commission Administrative Rule R884-24P-33 and summarized in the “Valuation Chart” located in Appendix 4C. The types of property subject to value-based uniform fees follow.

4.7.1 Vehicles Subject to the Value-based Uniform Fee

Motor vehicles subject to the value-based uniform fee are valued according to classifications of vehicle type. Refer to Tax Commission Administrative Rule R884-24P-33, Recommended Personal Property Valuation Schedules, which indicate percent good factors to be applied to the cost new of the vehicle. The schedules classifications are as follows:

Motor Homes

Motor homes are valued using the suggested list price (cost new) obtained from the NADA Recreational Vehicle Appraisal Guide, January Through April Edition, then multiplied by the percent good factor from valuation schedule, Class 14.

Commercial Trailers

Commercial trailers are valued using the current Tax Commission Commercial Trailer Uniform Fee Guide, or the estimated cost new obtained from the Commercial Trailer Blue Book, January Edition, Primedia, then multiplied by the percent good factor from valuation schedule, Class 21. Utility Trailers used for commercial purposes are valued using the list price obtained from the Horse, Stock and Cargo Trailer Blue Book, October - March Edition, Primedia, then multiplied by the percent good factor from valuation schedule, Class 21.

Commercial Trucks (medium & heavy duty)

Heavy and medium duty trucks are valued using the current Tax *Commission Medium & Heavy Duty Truck Uniform Fee Guide* or 75% of suggested factory price (MSRP) obtained from the Truck Blue Book, March Edition, *National Market Reports* then multiplied by the percent good factor from valuation schedule, Class 6.

Vessels 31 feet or more in length (yachts and houseboats)

Boats 31 feet or more in length are valued using “F.O.B. or P.O.E. Price” (cost new) obtained from the Primedia internet site or *ABOS Marine Blue Book*, then multiplied by the percent good factor from valuation schedule, Class 17.

4.7.3 Vehicles Not Listed in Guides or Schedules

The county assessor determines values of items not listed in the above guides and schedules.

4.7.4 Valuation Adjustments

Adjustments shall not be made to the values outlined in Standard of Practice 4.7.0 “Valuation Procedures”, unless the taxpayer requests a review of valuation (see *Standard of Practice 4.4.10 “Valuation Appeals for Value-based Uniform Fee Vehicles”*), or files an appeal. (see *Standard of Practice 4.13 “Appeals”*)

Standard 4.8 Guides and Schedules

4.8.0 Guides and Schedules

The Property Tax Division provides guides and schedules to county assessors and state motor vehicle offices, which include the following national publications:

- ABOS Marine Blue Book
- NADA Recreational Vehicle Appraisal Guide
- The Truck Blue Book, Primedia
- The Commercial Trailer Blue Book, Primedia
- The Property Tax Division provides the following publications and internet sites on the Property Tax Web Page:
- Recommended Schedules for Personal Property Valuation
- Heavy & Medium Duty Trucks Uniform Fee Guide (printed version or web site reference)

- Commercial Trailer Uniform Fee Guide (printed version or web site reference)

4.8.1 Commission Guides and Schedules Development

Commission guides and schedules are developed annually using the nationally published valuation guides listed above.

4.8.2 Commission Guides and Schedules Review

Commission guides and schedules are reviewed and updated annually by the Commission. Copies of the proposed schedules are transmitted to assessors and other interested parties for comment. A public comment period is scheduled each year in accordance with the Utah Administrative Rule Making Act. (Rule R884- 24P-33.)

Standard 4.9 Listing or Attaching with Real Estate

4.9.0 Listing with Real Estate

“In listing personal property subject to the uniform fee with real property as permitted by Section 59-2-1302, the assessor shall list only the amount of the uniform fee due, and not the taxable value of the property subject to the uniform fee.” [Section 59-2-407 (emphasis added)]

Standard 4.10 Payment of Uniform Fee

4.10.0 When Due

The age based uniform fee is due each and every time the vehicle is registered. The value-based uniform fee is due each year at the time of annual registration renewal. On an expired value-based uniform fee registration, only the current year property tax plus one prior year of property tax is collected. For example, if a vehicle was last registered in 2006 and taxpayer desires to register that vehicle in 2009, property tax for 2008 and 2009 will be collected, property tax for 2007 will not be collected. If personal property is registered on a multi-year or lifetime basis, the uniform fees are due each year. (Section 41-1a- 222)

4.10.1 Multi-year Registration

Some large commercial vehicle fleets may be issued a multi-year registration. (Section 41-1a-222) For those property owners, such as PacifiCorp, U.S. West Communications, and Questar Gas Co, the State Tax Commission assesses and collects the appropriate uniform fees on these vehicles and forwards the revenue to the appropriate counties.

4.10.2 Lifetime Registration

Commercial trailers may receive lifetime registrations. (Section 41-1a-228) Enforcement of annual uniform fee collection depends on whether or not the trailer is registered as part of a commercial fleet with the Motor Carrier Services Section located within the Tax Commission’s Motor Vehicle Division.

4.10.3 Vehicles Moving in from Out of State

No uniform fee is due on vehicles moved into this state if all uniform fees or property taxes required by the prior state have been paid for the current tax year. If the fees or property taxes have not been paid for the current calendar year, the appropriate uniform fee must be assessed. (Sections 59-2-405, 405.1, 405.2 and 405.3)

Example

Suppose the owner of a vehicle registers in Colorado in September of 2009. Then in February of 2010, the owner moves the vehicle to Utah and goes to a motor vehicle office to register. Though registration fees would not have been due in Colorado for another seven months, no fees have been paid in the current tax year, 2010. To register this vehicle in Utah and receive a February 2010 decal, the appropriate uniform fee must be paid. Otherwise, the owner will be continuously registered, yet pay no fee in 2010.

4.10.5 Vehicles Owned by Military Personnel

When a military service member is transferred from home to live in another state, federal law allows that the service member neither loses nor acquires a domicile for purposes of personal property taxation by reason of being in Utah solely in compliance with military orders. A recent change to that law extends the same benefit to the military service member's spouse; however, the nonresident spouse **MUST** have had the same domicile as the nonresident service member prior to moving to Utah. For Utah personal property tax purposes, the spouse of a nonresident military service member is treated in the same manner as the nonresident service member. If owner of a vehicle is a nonresident service member stationed in Utah under military orders and the vehicle is not registered in the owner's state of domicile, the vehicle must be registered in Utah but the owner is excluded from having to pay the statewide uniform fee on the vehicle; this procedure would also apply to the service member's spouse. Evidence must be presented to the county assessor when the nonresident service member/spouse applies for tax clearance, such as a letter from the commanding officer or a Leave and Earnings Statement (LES), to establish that the nonresident is in military service in Utah. Also, the spouse must provide evidence that he or she is married to a nonresident military service member. (R884-24P-60 and R88-24P-61)

A vehicle belonging to a Utah resident member of the armed forces stationed in another state is not subject to the age-based uniform fee as long as the vehicle is kept in the other state. (R884-24P-60 and R884-24P-61)

4.10.6 Utah Vehicles Out of State

If a Utah owner takes a Utah-plated vehicle out of state temporarily for such purposes as extended vacations, church missionary service, commercial business, or education, the taxable situs is still considered to be the Utah domicile of the owner. Therefore, such vehicles are not exempt from either the age-based or the value-based uniform fees. If the owner determines that the length of stay is more than "temporary," the vehicle should be taxed and registered in the other state. States have different laws and rules as to when a vehicle must be registered. If the vehicle is allowed to be driven in the other state while maintaining Utah registration, the owner has not abandoned the Utah taxable situs for the vehicle and must pay the appropriate uniform fee.

4.10.7 Escaped Property

Escaped property subject to the uniform fee could be assessed by the original assessing authority at any time as far back as five years prior to the time of discovery. However, escaped property is typically assessed only the current year and one previous year due to problems in tracking tax records, which are more than two years old. Personal property deliberately concealed to evade payment of the uniform fee is also assessed a penalty of 100% of the uniform fees due. (Section 59-2-309)

4.10.8 Seller Versus Purchaser Liability

When a vehicle is purchased, the purchaser may not register the vehicle until all delinquent uniform fees are paid. Assessors are not responsible to determine whether the purchaser or the seller is liable for the fees. That is a civil issue and must be settled between the purchaser and the seller.

4.10.9 Tax Relief

The blind exemption (\$11,500 of taxable value) provided in Section 59-2-1106, applies to the uniform fees. Qualifying property for veteran with a disability can be a residence or tangible personal property or a combination of the two. See Standard of Practice 4.3.15 to calculate the exemption amount for the uniform fee.

4.10.10 Stored Vehicles

Vehicles out-of-service, stored or garaged and unused for any period of time are still subject to a age-based and value-based uniform fees. Although the vehicle registration fee need not be paid if the vehicle is not used on public roads or waterways, uniform fees are due and payable. The fee is based on the property value or age, not the use.

Standard 4.11 Distribution of Revenues

4.11.0 Fees Collected by a County but Belonging to Another County

Any age-based or value-based uniform fee received by a county that requires distribution to an owner's domicile outside of the collecting county is to be deposited into a State Tax Commission depository account. The State Tax Commission will then distribute these fees to the county of the owner's domicile at least monthly. (R884-24P-60 and R884-24P-61)

4.11.1 Distribution of Revenues

"The revenues collected in each county from the uniform fee shall be distributed by the county to each taxing area in which the property . . . is located in the same proportion in which revenue collected from ad valorem real property tax is distributed." [Section 59-2-405(5) and Section 59-2-405.1(5)]

Standard 4.12 Centrally Assessed Vehicles

4.12.0 Administration of Centrally-Assessed Company Vehicle Uniform Fees

Centrally-assessed taxpayers must pay the uniform fee for all classes of property listed in *Standard of Practice 4.1 "Property Subject to the Uniform Fee."* Most taxpayers pay the uniform fee to the assessor in the county of situs.

Utility companies such as PacifiCorp, U.S. West Communications and Questar Gas Co., may register their vehicles directly with the Utah State Tax Commission. Registration may occur only after the taxpayer has filed a listing of all vehicles with the Motor Vehicle Division. The Motor Vehicle Division is responsible for assessing the age-based uniform fee and valuing the uniform fee vehicles. The Motor Vehicle Division is also responsible for billing and collecting the appropriate uniform fees on these vehicles. The fees collected will then be distributed to the respective counties.

4.12.1 Unitary Assessment

The Property Tax Division will continue to assess the entire holdings of centrally- assessed taxpayers using the unitary method. The centrally- assessed companies will use the following formula to determine the value of locally assessed motor vehicles that may be deducted from the allocated unit valuation:

- Divide the system value by the book value to determine the market to book ratio.
- Multiply the market to book ratio by the book value of motor vehicles (personal property) registered in Utah and subject to the age-based uniform fee and/or the value-based uniform fee to determine the value of motor vehicles (personal property) that may be subtracted from the allocated unit value. (R884-24P-60 and R884- 24P-61)

Standard 4.13 Appeals

4.13.0 Appeals Procedures

If personal property is subject to a fee or tax which is based upon the value of the property, the basis of the value may be appealed (Section 59-2-1005). The broad aspects of handling appeals are addressed in the Board of Equalization Standards of Practice. Specific procedures unique to the uniform fee follow.

4.13.1 Vehicle Revaluation

Uniform fee property appealed to the county board of equalization under Section 59-2-1005, are subject to a complete revaluation. While percent good tables are calculated using averages of retail and wholesale (trade-in) values, value is based on the retail level of trade and all adjustments to value must be on the basis of their effect on the property's retail value and according to Tax Commission guides and schedules.

4.13.2 Thirty-Day Appeal Limit

All appeals shall be filed with the board of equalization within 30 days after constructive notice of assessment has been made to the vehicle owner. Appeals shall be decided and the petitioner notified of the decision within 60 days of the filing. (Section 52-2-1005) While appeal decisions are pending, the original uniform fee must still be paid by the due date as specified on the notice of assessment. Then, if the board of equalization finds in favor of the appellant and a downward adjustment is granted, the taxpayer shall receive a refund of the corresponding fee amount.

4.13.3 Appeal Application Form

Counties are encouraged to use Form TC-702 (located in Appendix 4D) to promote statewide uniformity. It has been designed to help appellants focus on relevant reasons for an appeal, and directs them to present the acceptable forms of evidence. It also provides the board of equalization with information needed to determine if any upward adjustment is warranted.

4.13.4 Reasons for Appeal

The appeals form provides the appellant with three reasons for appealing a valuation: (1) high mileage documented as of the lien date on the registration certificate; (2) significantly damaged condition as of the lien date as documented by a signed statement from a bonded dealer or a bonded body shop; and (3) other.

4.13.5 Upward Adjustments

Low mileage shown in the “Odometer Reading” box of Form TC-702 may warrant an upward adjustment to the appealed vehicle valuation.

4.13.6 Authorization for Representation

If someone other than the owner completes the form, that person must attach an authorization form signed by the owner.

4.13.7 Alternative to Appeal

As an alternative to an official appeal, an informal request for review of valuation may be made to the county assessor. Such a review does not constitute an appeal. Also, it must be noted that such a request does not alter the deadline for filing an appeal to the county board of equalization.

The criteria to be used for adjustment of value by the assessor should be the same as those provided for appeals, as specified in this standard. The request should be submitted within 15 days after the owner or his/her designee has made constructive notice of assessment to the county assessor. Informal requests for review of valuation made to the county assessor should be decided and the petitioner notified of the decision within 5 days of the request.

The form used for an assessor’s review of value should be identical to that used for appeals to the county board of equalization. (See Form [TC-702A](#) in Appendix 4D)

Appendix 4A

Utah Administrative Rule R884-24P-60

R884-24P-60. Age-Based Uniform Fee on Tangible Personal Property Required to be Registered with the State Pursuant to Utah Code Ann. Section 59-2-405.1.

- A. For purposes of Section 59-2-405.1, “motor vehicle” is as defined in Section 41-1a-102, except that motor vehicle does not include motorcycles as defined in Section 41-1a-102.
- B. The uniform fee established in Section 59-2-405.1 is levied against motor vehicles and state-assessed commercial vehicles classified under Class 22 - Passenger Cars, Light Trucks/Utility Vehicles, and Vans, in Tax Commission rule R884-24P- 33.
- C. Personal property subject to the uniform fee imposed in Section 59-2-405 is not subject to the Section 59-2-405.1 uniform fee.
- D. The following classes of personal property are not subject to the Section 59-2-405.1 uniform fee, but remain subject to the ad valorem property tax:
 - 1. vintage vehicles;
 - 2. state-assessed commercial vehicles not classified under Class 22 Passenger Cars, Light Trucks/Utility Vehicles, and Vans;
 - 3. any personal property that is neither required to be registered nor exempt from the ad valorem property tax;
 - 4. mobile and manufactured homes;
 - 5. machinery or equipment that can function only when attached to or used in conjunction with motor vehicles or state- assessed commercial vehicles.
- E. The age of a motor vehicle or state-assessed commercial vehicle, for purposes of Section 59-2-401.5, shall be determined by subtracting the vehicle model year from the current calendar year.
- F. The only Section 59-2-405.1 uniform fee due upon registration or renewal of registration is the uniform fee calculated based on the current calendar year.
- G. Centrally assessed taxpayers shall use the following formula to determine the value of locally assessed motor vehicles that may be deducted from the allocated unit valuation:
 - 1. Divide the system value by the book value to determine the market to book ratio.
 - 2. Multiply the market to book ratio by the book value of motor vehicles registered in Utah and subject to Section 59-2-405.1 to determine the value of motor vehicles that may be subtracted from the allocated unit value.
- H. The motor vehicle of a nonresident member of the armed forces stationed in Utah may be registered in Utah without payment of the Section 59-2-405.1 uniform fee.
- I. A motor vehicle belonging to a Utah resident member of the armed forces stationed in another state is not subject to the Section 59-2-405.1 uniform fee at the time of registration or renewal of registration as long as the motor vehicle is kept in the other state.

- J. The situs of a motor vehicle or state-assessed commercial vehicle subject to the Section 59-2-405.1 uniform fee is determined in accordance with Section 59-2-104. Situs of purchased motor vehicles or state-assessed commercial vehicles shall be the tax area of the purchaser's domicile, unless the motor vehicle or state-assessed commercial vehicle will be kept in a tax area other than the tax area of the purchaser's domicile for more than six months of the year.
 - A. If an assessor discovers a motor vehicle or state-assessed commercial vehicle that is kept in the assessor's county but registered in another, the assessor may submit a signed statement along with evidence that the vehicle is kept in that county to the assessor of the county in which the vehicle is registered. Upon agreement, the assessor of the county of registration shall forward the fee collected to the county of situs within 30 working days.
 - B. If the owner of a motor vehicle or state-assessed commercial vehicle registered in Utah is domiciled outside of Utah, the taxable situs of the vehicle is presumed to be the county in which the uniform fee was paid, unless an assessor's statement establishes otherwise.
 - C. The Tax Commission shall, on an annual basis, provide each county assessor information indicating all motor vehicles and state-assessed commercial vehicles subject to state registration and their corresponding taxable situs.
 - D. Section 59-2-405.1 uniform fees received by a county that require distribution to a purchaser's domicile outside of that county shall be deposited into an account established by the Commission, pursuant to procedures prescribed by the Commission.
 - E. Section 59-2-405.1 uniform fees received by the Commission pursuant to J.4. shall be distributed to the appropriate county at least monthly.
- K. The blind exemption provided in Section 59-2-1106 is applicable to the Section 59-2-405.1 uniform fee.
- L. The veteran with a disability exemption provided in Section 59-2-1104 is not applicable to the Section 59-2-405.1 uniform fee.
- M. The value of motor vehicles and state-assessed commercial vehicles to be considered part of the tax base for purposes of determining debt limitations pursuant to Article XIII, Section 14 of the Utah Constitution, shall be determined by dividing the Section 59-2-405.1 uniform fee collected by .015.
- N. The provisions of this rule shall be implemented and become binding on taxpayers beginning January 1, 1999.

Appendix 4B

Utah Administrative Rule R-884-24P-61

R884-24P-61. 1.5 Percent Uniform Fee on Tangible Personal Property Required to be Registered with the State Pursuant to Utah Code Ann. Sections 41-1a-202, 59-2-104, 59-2-401, 59-2-402, and 59-2-405.

A. Definitions.

1. For purposes of Section 59-2-405, "motor vehicle" is as defined in Section 41-1a-102, except that motor vehicle does not include motorcycles as defined in Section 41-1a-102.
2. "Recreational vehicle" means a vehicular unit other than a mobile home, primarily designed as a temporary dwelling for travel, recreational, or vacation use, which is either self-propelled or pulled by another vehicle.
 - a. Recreational vehicle includes a travel trailer, a camping trailer, a motor home, and a fifth wheel trailer.
 - b. Recreational vehicle does not include a van unless specifically designed or modified for use as a temporary dwelling.

B. The uniform fee established in Section 59-2-405 is levied against the following types of personal property, unless specifically excluded by Section 59-2-405:

1. motor vehicles that are not classified under Class 22 - Passenger Cars, Light Trucks/Utility Vehicles, and Vans, in Tax Commission rule R884-24P-33;
2. watercraft required to be registered with the state;
3. recreational vehicles required to be registered with the state; and
4. all other tangible personal property required to be registered with the state before it is used on a public highway, on a public waterway, on public land, or in the air.

C. The following classes of personal property are not subject to the Section 59-2-405 uniform fee, but remain subject to the ad valorem property tax:

1. vintage vehicles;
2. state-assessed commercial vehicles not classified under Class 22 - Passenger Cars, Light Trucks/Utility Vehicles, and Vans;
3. any personal property that is neither required to be registered nor exempt from the ad valorem property tax;
4. machinery or equipment that can function only when attached to or used in conjunction with motor vehicles.

D. The fair market value of tangible personal property subject to the Section 59-2-405 uniform fee is based on depreciated cost new as established in Tax Commission rule R884-24P-33, "Personal Property Valuation Guides and Schedules," published annually by the Tax Commission.

- E. Centrally assessed taxpayers shall use the following formula to determine the value of locally assessed personal property that may be deducted from the allocated unit valuation:
 - 1. Divide the system value by the book value to determine the market to book ratio.
 - 2. Multiply the market to book ratio by the book value of personal property registered in Utah and subject to Section 59-2-405 to determine the value of personal property that may be subtracted from the allocated unit value.
- F. If a property's valuation is appealed to the county board of equalization under Section 59-2-1005, the property shall become subject to a total revaluation. All adjustments are made on the basis of their effect on the property's average retail value as of the January 1 lien date and according to Tax Commission rule R884-24P-33.
- G. The county assessor may change the fair market value of any individual item of personal property in his jurisdiction for any of the following reasons:
 - 1. The manufacturer's suggested retail price ("MSRP") or the cost new was not included on the state printout, computer tape, or registration card;
 - 2. The MSRP or cost new listed on the state records was inaccurate; or
 - 3. In the assessor's judgment, an MSRP or cost new adjustment made as a result of a property owner's informal request will continue year to year on a percentage basis.
- H. If the personal property is of a type subject to annual registration, the Section 59-2-405 uniform fee is due at the time the registration is due. If the personal property is not registered during the year, the owner remains liable for payment of the Section 59-2-405 uniform fee to the county assessor
 - 1. No additional uniform fee may be levied upon personal property transferred during a calendar year if the Section 59-2-405 uniform fee has been paid for that calendar year.
 - 2. If the personal property is of a type registered for periods in excess of one year, the Section 59-2-405 uniform fee shall be due annually.
 - 3. The personal property of a nonresident member of the armed forces stationed in Utah may be registered in Utah without payment of the Section 59-2-405 uniform fee.
 - 4. Personal property belonging to a Utah resident member of the armed forces stationed in another state is not subject to the Section 59-2-405 uniform fee as long as the personal property is kept in another state.
 - 5. Noncommercial trailers weighing 750 pounds or less are not subject to the Section 59-2-405 uniform fee or ad valorem property tax but may be registered at the request of the owner.
- I. If the personal property is of a type subject to annual registration, registration of that personal property may not be completed unless the Section 59-2-405 uniform fee has been paid, even if the taxpayer is appealing the uniform fee valuation. Delinquent fees may be assessed in accordance with Sections 59-2-217 and 59-2-309 as a condition precedent to registration.
- J. The situs of personal property subject to the Section 59-2-405 uniform fee is determined in accordance with Section 59-2-104. Situs of purchased personal property shall be the

tax area of the purchaser's domicile, unless the personal property will be kept in a tax area other than the tax area of the purchaser's domicile for more than six months of the

1. If an assessor discovers personal property that is kept in the assessor's county but registered in another, the assessor may submit an affidavit along with evidence that the property is kept in that county to the assessor of the county in which the personal property is registered. Upon agreement, the assessor of the county of registration shall forward the fee collected to the county of situs within 30 working days.
 2. If the owner of personal property registered in Utah is domiciled outside of Utah, the taxable situs of the property is presumed to be the county in which the uniform fee was paid, unless an assessor's affidavit establishes otherwise.
 3. The Tax Commission shall, on an annual basis, provide each county assessor information indicating all personal property subject to state registration and its corresponding taxable situs.
 4. Section 59-2-405 uniform fees received by a county that require distribution to a purchaser's domicile outside of that county shall be deposited into an account established by the Commission, pursuant to procedures prescribed by the Commission.
 5. Section 59-2-405 uniform fees received by the Commission pursuant to J.4. shall be distributed to the appropriate county at least monthly.
- K. The blind exemption provided in Section 59-2-1106 is applicable to the Section 59-2-405 uniform fee.
- L. The veteran with a disability exemption provided in Section 59-2-1104 is applicable to the Section 59-2-405 uniform fee.
- M. The provisions of this rule shall be implemented and become binding on taxpayers beginning January 1, 1999.

Effective: 11/1/2000

Appendix 4C Valuation Chart

Effective 1/1/2011

Uniform Fee Valuation Chart (General)		
Personal Property Item	Class	Valuation Method
Aircraft		Average of High and Low Value wholesale Value, Aircraft Bluebook Price Digest, Intertec Publishing, Fall Edition
Unlisted in Aircraft Bluebook	23	\$100.00
Passenger Cars and Light Trucks	22	Age-Based Uniform Fee per Section 59-2405.1, Utah Code
Motor Homes	14	Suggested List Price, NADA Recreational Vehicle Appraisal Guide X Percent Good Factor, Recommended Schedules ¹
Street Motorcycles	11	Age-Based
Travel Trailers & Truck Campers	18	Age-Based
Boat Trailers	21	Age-Based
Commercial Trailers	21	Cost New, Commercial Trailer Blue Book & Horse, Stock and Cargo Trailer Blue Book, National Market Reports X Percent Good Factor, Recommended Schedules ¹
Off-Highway Vehicles	9	Age-Based
Yachts & Houseboats- 31 ft. & longer in length	17	Approximate FOB or POE Price, ABOS Marine Blue Book X Percent Good Factor, Recommended Schedules ¹
County-Assessed Commercial Vehicles (medium and heavy duty)		
New	6	Cost new as documented by user, cost new as listed in the Heavy & Medium Duty Truck uniform Fee Guide 2 or 75% or MSRP as listed in Truck Blue Book, National Market Reports X Percent Good Factor, Recommended Schedules ¹
Used	6	Cost new as listed in the Heavy & Medium Duty Truck Uniform Fee Guide ³ or 75% of Suggested Factory Price, Truck bluebook, or Heavy Duty (or Medium Duty) Trucks X Percent Good Factor, Recommended Schedules ¹

**Standard 4 – Uniform Fees On Registered Motor
Vehicles And Aircraft**
Property Tax Division / Standards of Practice

Not Listed in Above Guides & Schedules		Determined by County Assessor
<p>¹ Recommended Schedules for Personal Property and Registered Property Valuation, State Tax Commission.</p> <p>² Heavy & Medium Duty Truck Uniform Fee Guide, Utah State Tax Commission.</p>		

Appendix 4D

Forms

Forms referenced in this document can be viewed by clicking on the form titles listed below or by visiting <http://propertytax.utah.gov/generalinformation/forms/standards-of-practice-forms>

[PT-40 Dealer Inventory List, Statement of Exempt Dealer Inventory](#)

[TC-700 Situs Agreement Between Counties for Uniform Fees on Personal Property](#)

[TC-702 Taxpayer Appeal to County Board of Equalization of 1.5% Uniform Fee for Registered Vehicles and Boats](#)

[TC-702A Taxpayer Request for Assessor Review of 1.5% Uniform Fee for Registered Vehicles and Boats](#)