

Assessment Roll Standards of Practice

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Utah State Tax Commission
Property Tax Division
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Section IX.I

General Information

Purpose

These standards provide a reference to uniform methods of recording valuation and assessment data for all properties on the assessment roll. These standards address the form, content, preparation and uses of the assessment roll, including the responsibilities of various county and state officials.

Constitutional and Legislative Authority

The majority of law dealing with the assessment roll is found in Section 59-2-311 to 59-2-329, the applicable rule is R884-24P-37.

Section IX.II

Standards of Practice

Standard 9.1 Assessment Roll Information

9.1.0 Purpose

The assessment roll is the primary accounting record for property values. It serves as the basis for generating the “Notice of Property Valuation and Tax Change” and the “Tax Notice” and provides essential information to a variety of interested parties. For example, underwriters use assessment roll information for determining the issuance of general obligation bonds.

9.1.1 Content

Though Utah statutes refer to “the assessment roll” for practical reasons, the assessment roll is traditionally divided into four separate rolls or sections. They are:

- Motor Vehicles (registered personal property)
- Unregistered other locally assessed personal property (business personal property)
- Centrally assessed property
- Locally assessed real property

The assessment roll should provide minimum valuation and descriptive information for each property in each category.

Standard 9.2 Preparation

9.2.0 Responsibility

The initial preparation and distribution of the real property, personal property and motor vehicle assessment roll is the responsibility of the assessor, except where motor vehicle assessment is administered by the Tax Commission or County Treasurer. For centrally assessed property, the initial preparation and distribution of the assessment roll is the responsibility of the Property Tax Division of the State Tax Commission.

9.2.1 Completion Dates

The assessor must have entered all locally assessed real property values on the roll by May 22 of each year. The locally assessed personal property rolls for motor vehicles and business personal property are not completed until the end of the assessment year, December 31. However, attached personal property and attached motor vehicle tax amounts may be included with the May 22nd assessment roll. The centrally assessed roll must be completed and delivered to the county auditor by June 8 (Section 59-2-802).

9.2.2 Format

The format of the assessment roll should be logical and include a list of all information by account or property identification number by tax area. A tax area is a unique combination of overlapping taxing entities. (For additional information regarding taxing entities and tax areas, see [Standards of Practice 13 – Distribution of Property Tax](#), paragraph 13.1.0 Tax Areas and Taxing Entities.)

Standard 9.3 Motor Vehicles

9.3.0 Motor Vehicles

The motor vehicle assessment roll includes all property that must be registered with the Utah Motor Vehicle Division, including cars, boats, snowmobiles, etc. Minimum information requirements are:

- Account Identification Number
- Tax Area Identifier
- Name of owner, possessor or user
- Address of the owner
- Address where the property is located
- Description of the property
- Make, model, and year of manufacture
- Manufacturer's VIN (Vehicle Identification Number)
- Tax Commission Recommended Schedules for Personal Property Assessment (See Appendix 9A)
- Number of vehicles, if more than one is being assessed on the same account number
- Market value of each vehicle and the total for the account except for age-based vehicles
- Attachment code if the vehicle is attached/listed with real property for tax purposes
- Parcel identification number for the real property with which the vehicle is listed
- Exemption code if all or a portion of the value is subject to veteran's or blind exemption
- Amount of the exemption

NOTE: Age-based vehicles are motor vehicles required to be registered with the state and weighing less than 12,000 pounds, including passenger cars, light trucks, sport utility vehicles, vans and state-assessed commercial vehicles (those weighing less than 12,000 pounds).

Standard 9.4 Unregistered Other Locally Assessed Personal Property

9.4.0 Information Requirements

Minimum information requirements for unregistered/business personal property are:

- Account Identification Number
- Name and address of the owner, possessor, or user
- Street address where the property is located
- Parcel Identification Number of the real property where the personal property is usually located, particularly if the taxpayer typically attaches his taxes
- Tax Area Identifier
- Description of the property by class or category using the Commission's classifications (See Appendix 9A)

- Total market value for each account
- Attachment code if the property is attached/listed with real property
- The Parcel Identification Number of the real property with which the personal property is listed
- Exemption code
- Amount of the exemption

Standard 9.5 Locally Assessed Real Property

9.5.0 Information Requirements

Minimum information requirements for locally assessed real property are:

- Property Identification Number
- Owner's name and address
- Street address or other location description
- A complete legal description, including the size of the property
- Tax Area Identifier
- Market value and taxable value of the land in the following categories:
 - a. Residential-Primary Use (Improved)
 - b. Residential-Secondary Use (Improved)
 - c. Commercial/Industrial (Improved)
 - d. Vacant land - Non "Farmland Assessment Act" - All vacant land, whether lots or acreage, not assessed under FAA (FAA refers to land assessed under the Farmland Assessment Act based on agricultural use)
 - e. Vacant Land - FAA - Land which is assessed based on agricultural use (the assessment roll should indicate the amount and agricultural use value for each FAA land classification)

Market value and taxable value for buildings and improvements in the following categories:

- Residential - Primary use
- Residential - Secondary use
- Commercial - Industrial use
- Agriculture use

The following totals should also be shown:

- Total market value and taxable value for all categories of land including FAA land
- Total market value and taxable value of all categories of buildings and improvements
- Total taxes attached of any attached personal property
- Total market and taxable value for each parcel including attached personal property

- Exemption code if all or a portion of the property is subject to any exemption

Standard 9.6 Assessment Roll Reports

9.6.0 Reports for Summary Information

The structure and format of the assessment roll should allow certain summary information to be listed on reports required by the Tax Commission. The report forms are listed below.

- Final Countywide Taxable Values, Report 233b
- Report of the Sum of Taxable Values by the County Assessor, Report 697
- Net Annexations Value, Report 710
- Calculations of New Growth, Report 712A
- Report of New Growth Adjustments, Report 714

9.6.1 County Board of Equalization Adjustments

Valuation adjustments made by the county board of equalization should be summarized by property category, tax area and taxing entity, and should indicate the following:

- Market value and taxable value before an adjustment
- Market value and taxable value after the adjustment
- The amount of the adjustment

9.6.2 Exemptions

Exemptions should be summarized to show the number of each type of exemption granted. Partial exemptions should be identified where possible.

Guideline

Exemption codes should allow for identification of the following types of exemptions:

- Federal law
- State & local government ownership
- Religious
- Charitable
- Educational
- Veterans with a disability
- Active Duty Military
- Blind
- Other

Standard 9.7 Changes In The Assessment Roll/Assessor's Statement

9.7.0 Authority

The assessor can only make changes to the assessment roll while it is in the assessor's custody. Once the assessor completes the real property assessment roll, the assessor must

sign a statement to that effect. (Section 59-2-311) Click on the following link to view the form, [PT-90 County Assessor's Statement](#). The assessor must deliver the roll to the county auditor before May 22nd. Once it has been relinquished to the auditor, changes to real property values must be authorized by the county board of equalization (Board) or the Tax Commission.

9.7.1 Changes in Real Property Values

Any changes in real property values ordered by the county board of equalization and/or the Tax Commission are entered (posted) on the assessment roll by the county auditor. No other office has the authority to post valuation changes. The auditor must sign a statement certifying that accurate records have been kept and that all authorized changes have been made. Failure to create the signed statement (Section 59-2-326), and post it to the assessment roll constitutes a major defect in the assessment process.

9.7.2 Changes in Locally Assessed Personal Property

Any changes in locally assessed personal property ordered by the county board of equalization or Tax Commission are posted by the assessor.

9.7.3 Real Property Valuation Changes After Roll is Closed

If real property valuation changes are ordered after the rolls are closed, the change must be made to the tax amount charged, not the value. Changes in tax amounts must be authorized by the county commission or council and posted by the treasurer.

Standard 9.8 Assessment Roll Uses

9.8.0 Use by County Auditor

The county auditor uses the assessment roll to generate the "Notice of Property Valuation and Tax Changes" which is sent to all locally assessed real and centrally assessed property owners on or before July 22. These notices initiate the county board of equalization appeals process for locally assessed real property. (Section 59-2-919)

9.8.1 Assessment Roll to Tax Roll

The auditor is responsible for transforming the assessment roll into the tax roll by applying tax rates and tax credits. The assessor and treasurer performs this function for the personal property assessment roll.

9.8.2 Assessment/Tax Roll to County Treasurer

Once the county board of equalization changes have been posted and tax rates have been applied, the auditor delivers the real property and centrally assessed property assessment/tax roll to the county treasurer. An accompanying statement must be signed by the auditor attesting that all corrections authorized by the county board of equalization and the Tax Commission are reflected on the assessment roll. (Section 59-2-326) Click on the following link to view the form, [PT-91 County Auditor's Statement](#).

9.8.3 Create and Send Tax Bills

The treasurer uses the assessment/tax roll to create and send tax bills to real property and centrally assessed property owners. Collections and other credits are posted on the roll.

9.8.4 Assessment/Tax Roll is Primary Accounting Record

The assessment/tax roll becomes the primary accounting record and serves as the basis for final settlement of taxes and value between the assessor, auditor and treasurer.

Appendix 9A

Recommended Schedules for Personal Property Assessment

Class No.	Description	Valuation Source
Class 1	Short Life Property	IRS class life, 4 yrs
Class 2	Computer Integrated Machinery	IRS class life, 8 yrs
Class 3	Short Life Equipment	IRS class life, 5 yrs
Class 5	Furniture Trade Fixtures	IRS class life, 9 yrs
Class 6	Heavy & Medium Duty Trucks	Price Digest, 14 yrs
Class 7	Medical & Dental Equipment	IRS class life, 11 yrs
Class 8	Machinery & Equipment	IRS class life, 11 yrs
Class 9	Off-Highway Recreational Vehicles	Age based fees
Class 10	Railroad Cars	IRS class life, 14 yrs
Class 11	Street Motorcycles	Age based fees
Class 12	Computer Hardware	IRS class life, 6 yrs
Class 13	Heavy Equipment	Egguru, 14 yrs
Class 14	Motor Homes	NADA Recreational Vehicle Guide, 17 yrs
Class 15	Semi-conductor Manufacturing Equip.	IRS class life, 5 yrs
Class 16	Long Life Property	IRS class life, 19 yrs
Class 17	Vessels 31 feet in length & longer	Price Digest, 21 yrs
Class 17a	Vessels less than 31 feet	Age based fees
Class 18	Travel Trailers	Age based fees
Class 18a	Camping (Tent) Trailers	Age based fees
Class 20	Petroleum & Natural Gas Equipment	IRS class life, 13 years
Class 21	Commercial Trailers	Price Digest, 17 yrs
Class 21a	Other Trailers (non-commercial)	Age based fees
Class 22	Passenger Vehicles	Age based fees
Class 22a	Small Motor Vehicles	Age based fees
Class 23	Aircraft	Uniform & Registration fees
Class 24	Leasehold Improvements*	Marshal Valuation Service, 12 yrs
Class 25	Aircraft Manufacturing Tools and Dies	Boeing, 6 yrs
Class 26	Personal Watercraft	Age based fees

Class 27	Electrical Power Generating Equipment	ASA, 35 yrs
Class 28	Non Capitalized Personal Property	(See UCA Section 59-2-108)

*Short-life leasehold property may be included with Class 3 property.