

**Sample Personal Property Letter
Threatening Attachment**

Form PT-114C
PT-114c.ai Rev. 12/99

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

Letter date
Parcel number
Tax period(s)
Balance due
Due date

RE: Delinquent Personal Property Taxes

Dear Business Representative,

With regard to the foregoing assessment of personal property, our records indicate that this account is seriously delinquent. Upon default, the county assessor is required to enforce collection pursuant to UCA §59-2-1302, which provides that every current tax upon personal property is a lien upon the real property of the owner, and will be attached to your real property tax assessment unless payment is made voluntarily.

It is not our desire to pursue collection in this manner. However, unless payment is made immediately we have no alternative. If we do not receive full payment by the date listed above, we will attach the delinquent taxes, interest, and penalty to your real estate represented by the parcel number listed above.

Respectfully,
County Assessor

County Assessor
(address and telephone)