General Instructions

1. **Taxing Entities**
   List the various taxing entities in your county.

2. **Year-End Real Property Value**
   Enter the taxable value of all locally assessed real property after all county board of equalization changes have been posted to the assessment roll. The value reported in this column should equal the value reported by county auditors on Report 233b.

3. **Year-End Centrally Assessed Property Values**
   Enter the taxable value of all centrally assessed property after all changes have been posted to the assessment roll. The value reported in this column should equal the value reported by county auditors on Report 233b. Centrally assessed values will be reported as of December 31.

4. **Total Real and Centrally Assessed RDA Value**
   This value is based on the real and centrally assessed increment taken by the RDA agency and not the increment available. The RDA value is calculated by dividing the entity’s dollar increment received by the entity’s tax rate.

5. **Total Adjusted Real and Centrally Assessed Value**
   Total columns 2 and 3 then subtract column 4 and place the results here.

6. **Year-End Personal Property Value**
   Enter the taxable value of all locally assessed personal property after all changes have been posted to the assessment roll. The value reported in this column should equal the value reported by county auditors on Report 233b.

7. **Personal Property RDA Value**
   This value is based on the personal property increment taken by the RDA agency and not the increment available. The RDA value is calculated by dividing the entity’s dollar increment received by the entity’s tax rate.
8. **Total Adjusted Personal Property Value**  
Subtract column 7 from column 6. Place the results here.

9. **Total Adjusted Value**  
Add columns 5 and 8 and enter the results here. **Do not** include fee-in-lieu, rail car and State assessed commercial vehicles (motor carrier) values. If your computer system does not allow you to separate these values, then include the revenue in the taxes collected in column 19. The total value reported in this column should equal the value reported by county auditors on Report 233b.

10. **Current Year Real & Centrally Assessed Property Tax Rate**  
Enter the approved tax rate used to calculate the revenue for real and centrally assessed property being reported on this report.

11. **Prior Year Personal Property Tax Rate**  
Enter the prior year’s approved tax rate used to calculate the revenue for personal property being reported on this report.

12. **Real & Centrally Assessed Property Taxes Charged**  
Multiply column 5 by column 10 and enter the result here.

13. **Personal Property Taxes Charged**  
Multiply column 8 by column 11 and enter the result here.

14. **Total Taxes Charged**  
Add columns 12 and 13 and place the result here.

15. **Unpaid Taxes**  
Enter all unpaid taxes for real, personal, and centrally assessed property that were assessed for the current year. Include all preliminary and subsequent tax sales as well as all delinquent taxes and deferrals.

16. **Abatements**  
Enter the amount of tax relief granted for veteran and blind exemptions, additional 20 percent circuit breaker and indigent abatements. Only the non-reimbursable portion (additional 20%) of the Home-owners Circuit Breaker Tax Credit is included. Do not include the state reimbursed portion.

17. **Other**  
Enter all other forms of relief including adjustments for double assessments, illegal and erroneous assessments, overages and shortages, adjustments granted by the county governing body, corrections of errors and omissions, pumping plant exemptions, the taxes resulting from the difference between the current and previous year’s tax rates for
18. **Total Relief**
Add columns 15, 16 and 17, and enter the result here.

19. **Total Taxes Collected**
Subtract column 18 from column 14 and enter the result here. This is the total taxes collected and distributed to the entity for the current year. If amounts are collected but not distributed, provide a footnote identifying such amounts. Include the state reimbursed portion of the Home-owners Circuit Breaker tax Credit.

20. **Annual Collection Rate**
Divide column 19 by column 14 and enter the result here. The calculation is carried out two decimal places.

21. **Fee-in-lieu**
Enter all revenue collected for property subject to an in-lieu fee and motor vehicle subject to the aged based fee. This column should also include revenue collected by the State Tax Commission for utility companies’ motor vehicles and distributed to the counties. This includes registered property subject to the following:

1. Uniform fee based on age.
2. Uniform fee based on value (1.5%)
3. Aerial applicators (.2%)
4. All other aircraft (.4%)

22. **Miscellaneous Collections**
Enter all collections other than those for current taxes charged. Miscellaneous collections should include such items as FAA rollback taxes and interest earnings. Prior year collected amounts refunded to taxpayers as the result of a tax commission decision or court order should be included in this column as a negative amount. This column should also include revenue received from state assessed commercial vehicles (motor carriers).

23. **Delinquent Taxes**
Enter all delinquent property tax revenues for real, personal and centrally assessed properties for the previous years.

24. **Interest & Penalty**
Enter all penalties and interest charged and collected on delinquent taxes. This includes the two percent penalty for real property as well as the penalties collected on personal property pursuant to UCA 59-2-307 & 309. Any collections to cover administration costs such as title searches for the May tax sale or costs in conjunction with seizure and sale procedures should be accounted for in this column.