

# Centrally Assessed Delinquencies

Utah State Tax Commission

JJ Alder

Scott Hollist



# Presentation Road Map

- What is a Centrally Assessed Property
  - Natural Resources & Utilities
- Applicable Utah Tax Code
- County Manager Demonstration
  - Updating “Flags”
  - Personal Property vs Real Property
- Case Studies
  - Sand & Gravel, Oil & Gas, Non-Metalliferous
- Additional Questions & Concerns



# Utah Tax Code - Centrally Assessed

- 59-2-201
  - Assessment by commission
    - All property that operates as a unit across county lines;
    - All property of public utilities;
    - All operating property of an airline, air charter service, or air contract service;
    - All geothermal fluids and geothermal resources;
    - All mines and mining claims (except cases where the mining claims are used for other than mining purposes, in which case the value shall be assessed by the county assessor)
    - All machinery using in mining



# Types of Centrally Assessed Properties

- Natural Resources
  - Sand & Gravel, Oil & Gas, Metalliferous, Coal, Uranium, Non-Metalliferous
- Utilities
  - Power, Telecommunications, Airlines, Railroads, Pipelines
- Land Only
  - Mining claims
  - Land utilized for mining purposes

# County Manager

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# County Manager Recap

- Update “flags” and addresses by February 1



- Verify what type of property exists
  - Does the assessment have allocated income?
  - Is there real property, personal property, both?



Utah State Tax Commission  
Property Tax Division - Centrally Assessed  
**2018 County Book - Natural Resources**  
**Beaver**

Account Name: THERMO NO 1 BE 01 LLC      Account ID: 13063041-005-PCA  
**ATTN:** CORY DRAPER      Industry: Non-Metalliferous Mining  
 136 S MAIN ST  
 STE 600  
 SALT LAKE CITY, UT 84101-1684

Tax Area: 002-0000      County Key:

Location Name:	INTERMOUNTAIN RENEWABLE POWER LLC		Land ID:	79229		
Parcel Number:			Mine Acres:	9.56		
Claim Name:	INTERMOUNTAIN RENEWABLE POWER LLC		Value Per Acre:	\$3557.00		
Survey Number:			Restoration Percent:	0%		
Mining District:			Ownership Percent:	100%		
PLSS:	T30S R12W SEC 23 SLBM					
UTME, UTMN:	310060, 4228600					
	Land	Improvement	Personal Property	CWIP	Alloc. Income	Total Value
	\$34,005	\$0	\$0	\$0	\$0	\$34,005

Location Name: THERMO NO. 1      Location ID: 77318  
 Unit Name: THERMO NO.1      Unit ID: 124551  
 PLSS: T30S R12W SEC 18 SLBM  
 UTME, UTMN: 303269, 4230292

	Land	Improvement	Personal Property	CWIP	Alloc. Income	Total Value
	\$0	\$15,227,177	\$912,313	\$0	\$0	\$16,139,490
Total Taxable Value for Tax Area: 002-0000						\$16,173,495
Total Taxable Value for Account ID: 13063041-005-PCA						\$16,173,495

# Utah Tax Code - Delinquency

- 59-2-1303
  - Seizure and sale – Method and procedure
- 59-2-1308
  - Property assessed by commission – Collection procedures – Exemptions
- **59-2-1310**
  - *Collection by seizure and sale*
- 59-2-1311
  - Treasurer to advise commission of taxes unpaid on its assessments (First week in February)
- 59-2-1351.1
  - No purchaser at tax sale – Property struck off to county
- 59-2-1359
  - Collection of taxes – Removal or destruction of property



# Case Study #1

- Non-Metal Company (Limestone Quarry)
- Total Valuation: \$500,000
  - Allocated income, \$450,000
  - Personal property & improvements, \$50,000
  - Real property, \$0





# Case Study #2

- Sand & Gravel Company (Gravel Pit)
- Total Valuation: \$560,000
  - Allocated income, \$100,000
  - Personal property & improvements, \$10,000
  - Real property, \$450,000





# Case Study #3

- Oil & Gas Company (Oil Well)
- Total Valuation: \$75,000
  - Allocated income, \$0
  - Personal property & improvements, \$75,000
  - Real property, \$0



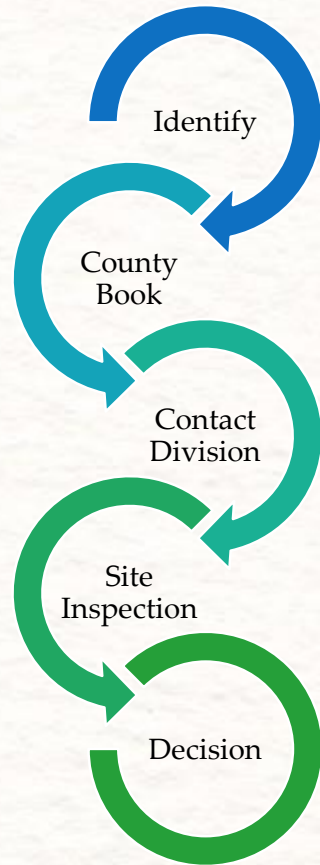


# Case Study #4

- Land Only (Mining Claim)
- Total Valuation: \$5,000
  - Allocated income, \$0
  - Personal property & improvements, \$0
  - Real property, \$5,000



# Centrally Assessed Delinquency Roadmap



- Update the County Manager with accounts that are delinquent
- What type of property is being valued
- Does the property have personal property and/or real property
- < 5 years delinquent, is there risk of flight
- $\geq$  5 years delinquent, are there environmental concerns, reclamation concerns



# Questions/ Comments

- Centrally Assessed Contact Information

- Natural Resources

- Roger Barth            801-297-3610
    - Curtis Williams        801-297-3633

- Utilities

- Devin Hales            801-297-3613
    - Arthur Brownell        801-297-3604