

# **Distribution of Property Tax**

## **Standards of Practice**

**13**

**Utah State Tax Commission**

**Property Tax Division**

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## Section XIII.I

### General Information

#### Purpose

These standards provide a reference to generally accepted procedures for the apportionment, distribution and reconciliation of property taxes and fees in lieu of property taxes to taxing entities and reinvestment agencies throughout the state.

#### Scope

The distribution of property taxes and fees in lieu of property taxes involves remitting taxes, interest, penalties and administrative fees collected by the county treasurer to various taxing entities and reinvestment (redevelopment) agencies.

The distribution process is initiated when the county auditor charges the county treasurer with the amount of real property, attached personal property and centrally assessed property taxes to be collected and reconciled. This action takes place after the auditor has “extended” the assessment roll. Extending the roll refers to the process of applying tax rates to the values established by the assessor and State Tax Commission and applying tax credits generated by statutory tax relief to calculate the taxes to be billed and collected.

While there is no statutorily defined procedure for charging the assessor with unattached personal property taxes, we recommend that a procedure be adopted whereby the auditor annually reconciles all amounts billed and collected with the assessor.

Fees in lieu of property taxes for registered vehicles and airplanes should be reconciled in a similar manner.

#### Legislative Authority

The Utah State Legislature has enacted statutes enabling the counties to distribute property taxes. Title 59 of the Utah Code sets forth statutes relating to property tax revenue distribution. Within that title, the main body of law concerning the distribution of property taxes is found in Chapter 2, Part 13. Other sections of the Utah Code addressing property tax distribution are as follows:

§ 17C-1-102 – Defines terms related to community reinvestment, included increment to be distributed to agencies.

§ 17C-1-401.5 – Distribution of tax increment to community reinvestment agencies (CRAs/agencies).

§ 17C-1-407 – Limitations on tax increment, including how increased revenue from a tax rate increase should be treated.

§ 17C-1-408 – Describes adjustment to the base taxable value of a project area to ensure there is no negative increment to be distributed.

§ 41-1a-102 – Defines vehicles subject to uniform fees that require distribution between taxing entities.

§ 59-2-104 – Establishes situs for property tax purposes.

§ 59-2-201 – Describes which property is to be centrally assessed.

§§ 59-2-202 and 207 – Penalty for late or non-filed centrally assessed return (which must be distributed between taxing entities).

§ 59-2-217 – Authority to assess and penalize centrally assessed property.

§ 59-2-307 – Penalty for late or non-filed personal property signed statement (which must be distributed between taxing entities).

§ 59-2-309 – Authority to assess and penalize locally assessed escaped property.

§ 59-2-402 – Penalty for late or non-filed personal property signed statement for transitory personal property brought from outside the state (which must be distributed between taxing entities).

§ 59-2-403 – Governs apportionment of state-assessed commercial vehicles covering interstate routes.

§ 59-2-405 – Distribution of 1.5% value based uniform fees on certain tangible personal property required to be registered (i.e. motor vehicles 12,001 lbs. and over, certain watercraft, and certain recreational vehicles).

§ 59-2-405.1 – Distribution of age based fees on certain tangible personal property required to be registered (i.e. motor vehicles 12,000 lbs. and under, including cars).

§ 59-2-405.2 – Distribution of age based fees on certain tangible personal property required to be registered (including ATVs, campers, motorcycles, snowmobiles, park trailers). Also includes uniform fees based on length for vessels less than 31 feet).

§ 59-2-405.3 – Distribution of age based fees for motorhomes.

§ 59-2-506 – Distribution of Farmland Assessment Act (FAA) rollback tax.

§ 59-2-801 – County apportionment of state-assessed commercial vehicle revenues.

§§ 59-2-1602 and 59-2-1603 – Creation and distribution of the multicounty and county assessing and collecting levies.

§ 72-10-102 – Defines “aircraft”.

§ 72-10-110.5 – Distribution of \$25 uniform fee for aircraft.

## Definitions

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

**Assessing and Collecting Levy:** A levy associated with administering the property tax system at the county level. (§ 59-2-1602)

**Base (Taxable) Value:** The value of property in a project area when it was triggered, or at a time agreed upon in the project area plan. (§17C-1-102).

**Centrally Assessed Property:** All property required to be assessed or valued by the State Tax Commission. This property includes public utilities, property that operates as a unit across state and county lines such as railroads, airlines, pipelines and telecommunications companies, patented mining claims, and property actively used in mining or extraction of minerals, oil, gas or geothermal fluids. (§ 59-2-201)

**Commercial Vehicle:** “A motor vehicle, trailer, or semi-trailer used or maintained for the transportation of persons or property that operates as a carrier for hire, compensation, or profit;

or as a carrier to transport the vehicle owner's goods or property in furtherance of the owner's commercial enterprise." (§ 41-1a-102)

**Community Reinvestment Agency (CRA):** A political subdivision of the state, that is created to undertake or promote urban renewal, economic development, or community development, or any combination of them, and whose geographic boundaries are coterminous with (the same as); for an agency created by a county, the unincorporated area of the county; or for an agency created by a city or town, the boundaries of the city or town (Section 17C-1-102).

**County-assessed commercial vehicle:** A commercial vehicle that does not operate interstate. This definition includes company cars, motor pool vehicles, tow trucks, taxicabs, limousines, rental cars, trailers, motorhomes, ambulances, hearses, garbage trucks, and school or church transport. (§ 59-2-102)

**Escaped Property:** Any personal or real property, including improvements that are not assessed correctly, or at all. Specifically, property omitted from the tax rolls, or assigned to the wrong parcel or taxpayer. This is either due to an error by the assessing authority, or a failure of the taxpayer to correctly report their property. (§ 59-2-102)

**Farmland Assessment Act (FAA):** The assessment of qualifying land is based on agricultural productivity rather than upon fair market value. (§§ 59-2-501 through 59-2-517).

**Fee-In-Lieu of Tax:** A fee that is a substitute for the general property tax on property exempt from ad valorem property taxes.

**Incremental Value:** The increase in the taxable value of all property within a project area above the base year value, on which increment is collected, i.e. marginal value multiplied by participation rate. (§ 17C-1-102).

**(Tax) Increment:** Revenue generated from taxing incremental value. (§17C-1-102). See also *Incremental Value*.

**Locally Assessed Property:** All property assessed by the county assessor. The county assessor is required to value all taxable property, which is not assessed by the State Tax Commission (§ 59-2-301). It includes land, buildings, mobile homes and business personal property such as furniture, fixtures, machinery and equipment.

**Marginal Value:** "...the difference between actual taxable value and base taxable value." §17C-1-102). See also *Base Value*.

**Situs:** The tax area in which property is located for assessment purposes. (§ 59-2-104)

**State-Assessed Commercial Vehicles:** Any commercial vehicle, trailer, or semi-trailer that operates interstate or intrastate to transport merchandise, freight, passengers or other property for hire. The State Tax Commission assesses and collects property tax and distributes the revenue to the counties. (§§ 59-2-102, 59-2-403 and 59-2-801)

**Tax Area:** A unique geographic area created by the overlapping boundaries of one or more tax entities such as cities, counties, school districts, and special service districts. (§ 59-2-102)

**Taxing Entity:** Any county, city, town, school district, special taxing district, or any other political subdivision of the state with the authority to levy a tax on property. (§ 59-2-102)

## Section XIII.II

### Standards of Practice

#### Standard 13.1 Basic Distribution Formula

##### 13.1.0 Tax Areas and Taxing Entities

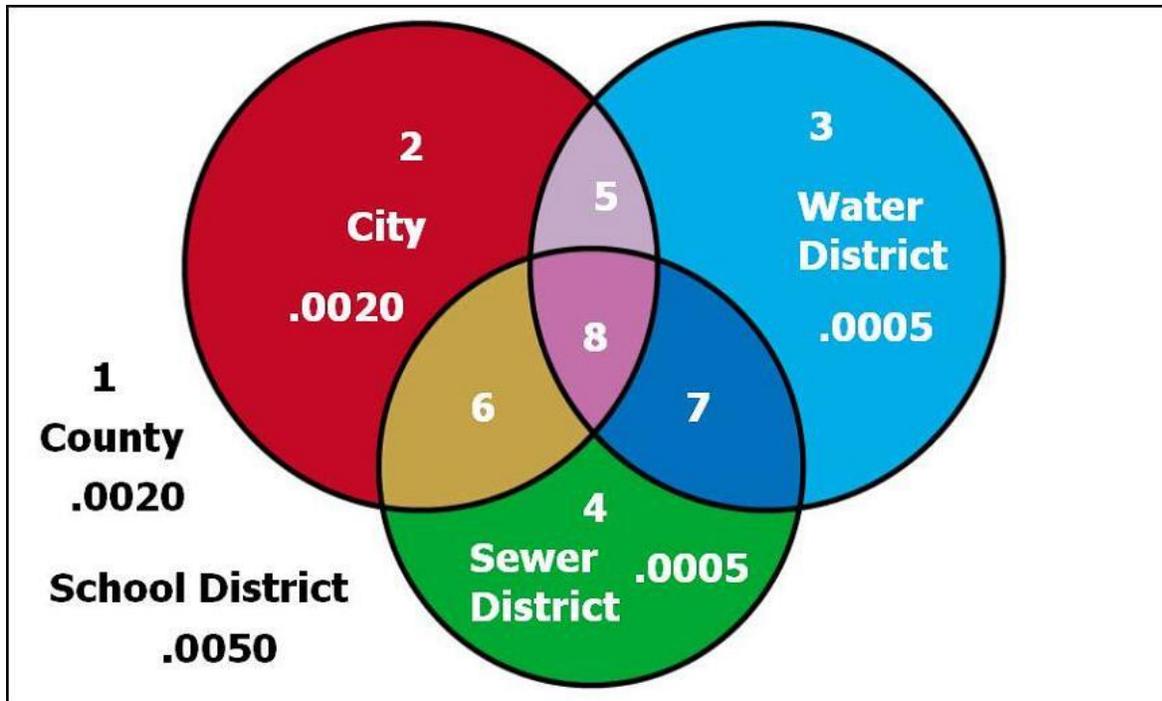
Property taxes are levied, collected and distributed to taxing entities. Taxing entities are those political subdivisions of the state that have statutory authority to levy a property tax; counties, schools, cities, towns and special taxing districts such as water districts, sewer districts or cemetery districts.

Taxes are billed and collected by tax area. A tax area is the boundary created by any unique overlap of taxing entity boundaries.

##### Example

The rectangle and three circles represent the boundaries of five hypothetical taxing entities with the following tax rates (see following page):

County	.002000 (rectangle)
School	.005000 (rectangle – same boundary as county)
City	.002000
Water District	.000500
Sewer District	.000500



Combining the entity rates into tax areas, we have:

<u>Area</u>	<u>Rate</u>	<u>Combination of Entities</u>
1	.007000	County and School District
2	.009000	County, School District & City
3	.007500	County, School District & Water
4	.007500	County, School District & Sewer
5	.009500	County, School District, City & Water
6	.009500	County, School District, City & Sewer
7	.008000	County, School District, Water & Sewer
8	.010000	County, School District, City, Water & Sewer

### 13.1.1 Nomenclature

The relationship between taxing entities and tax areas is generally referred to as nomenclature. The State Tax Commission publishes a statewide nomenclature each year showing the tax areas and taxing entities in all 29 counties.

The State Tax Commission tracks all boundary changes; annexations and the creation of new taxing entities, and updates the nomenclature each year.

See [Appendix 13A](#) for an example of nomenclature.

### 13.1.2 Apportionment of Taxes and Fees within Tax Areas

Most property taxes and fees-in-lieu of property taxes are collected by tax area because property is taxed based on its situs. The property taxes and fees collected within each tax area are apportioned and distributed to the taxing entities whose boundaries create the tax area. The distribution is based upon the relationship between the entities' tax rates.

#### Example

From the previous example in [Standard 13.1.0 "Tax Areas and Taxing Entities"](#), assume that \$1,000 is collected in Tax Area 8.

Given the following tax rates, the county would receive 20% or \$200 (.002/.01 = 20%).

The school would receive 50% or \$500 (.005 / .01 = 50%).

The city would receive 20% or \$200 (.002 / .01 = 20%).

The water district would receive 5% or \$50 (.0005 / .01 = \$50).

The sewer district would receive 5% or \$50 (.0005 / .01 = \$50).

<u>Area</u>	<u>County</u>	<u>School</u>	<u>City</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
1	.002000	.005000				.07000
2	.002000	.005000	.002000			.009000
3	.002000	.005000		.000500		.007500

4	.002000	.005000			.000500	.007500
5	.002000	.005000	.002000	.000500		.009500
6	.002000	.005000	.002000		.000500	.009500
7	.002000	.005000		.000500	.000500	.008000
8	.002000	.005000	.002000	.000500	.000500	.010000

The rate used to apportion and distribute the taxes and fees are the rates in effect at the time the tax or fee is levied. If \$1,000 in 2015 delinquent taxes were collected in Tax Area 1 in 2017, the taxes or fees would be apportioned and distributed based on 2015 tax rates.

**13.1.3 Apportionment of Monies Received Between Multiple Funds**

If a taxing entity levies property taxes for more than one fund, it must allocate all, taxes, fees, interest and penalties between its various funds based upon the relationship between the tax rates levied for the respective funds.

**Example**

*Assume a city levies property taxes for its general fund, a library fund and an interest and sinking fund.*

*The tax rates for each fund are .0020, .0005 and .0015 respectively. This equals a total rate of .004 for the city.*

*If the entity receives \$100,000 in taxes, fees, interest and penalties, it must allocate:*

*50% (.002 / .004) or \$50,000 to the general fund.*

*12.5% (.0005 / .004) or \$12,500 to the library fund.*

*37.5% (.0015 / .004) or \$37,500 to the interest and sinking fund.*

**Standard 13.2 General Distribution of Taxes and Fees**

**13.2.0 Real Property Taxes**

**Current Year**

Current year taxes are considered a lien as of January 1 of the taxing year. These property taxes are due and payable by November 30. All unpaid taxes for each separately assessed parcel are subject to a penalty of 2.5% of the amount of unpaid taxes or \$10, whichever is greater.

However, if all delinquent taxes and the penalty are paid on or before January 31 immediately following the delinquency date, the penalty is reduced to 1% or \$10 whichever is greater. (§ 59-2-1331)

These property taxes are considered current-delinquent taxes. If current-delinquent taxes are not paid before January 31 of the year following the assessment, they are considered delinquent taxes.

**Delinquent**

Delinquent taxes are any property taxes unpaid as of January 31 of the year following its assessment. Unless the delinquent taxes, together with the penalty are paid on or before

January 31, the amount of taxes and penalty are to be assessed interest on a yearly basis from the January 1 immediately following the delinquent date.

The interest is equal to the sum of 6% and the federal funds rate target (FFRT) established by the Federal Open Markets Committee existing on the January 1 immediately following the date of delinquency; however, the interest rate may not be less than 7% or more than 10%. (§ 59-2-1331)

Please see the [Real Property Billing Standards of Practice](#) for further information on real property tax collection and delinquencies.

### **13.2.1 Personal Property Taxes**

#### **Current Year**

Personal property taxes collected in the *current year* are to be based on the tax rates levied by all taxing entities for the *previous year* and distributed to the various taxing entities in accordance with the tax rates levied and approved for the *current year*, including new entities levying for the first time. (§ 59-2-1304)

#### **Delinquent**

Personal property taxes or uniform fees assessed upon personal property are delinquent if the tax or uniform fee is not paid within 30 days after the tax notice or the combined signed statement and tax notice is mailed. Interest is charged from the date of delinquency until the tax or fee is paid at a rate that is equal to the sum of 6% and the targeted federal funds rate established by the Federal Open Markets Committee existing on January 1 immediately following the date of delinquency. The interest rate may not be less than 7% or more than 10%. (§ 59-2-1302)

Please see the [Personal Property Billing and Collecting Standards](#) for a discussion of delinquency and attachment to real property.

### **13.2.2 Registered Vehicle and Fee-in-Lieu Taxes**

#### **Current Year**

The revenues collected from the various uniform fees are distributed by the county to each taxing entity in which the property is located in the same proportion as revenue collected from real property tax.

#### **Delinquent**

Prior year tax revenues are to be distributed like current year revenues.

There are no delinquencies on age-based vehicles. The new VADRS-system calculates only one year of prior taxes; it automatically accounts for property tax as current year or prior year.

For more information, please see the [Uniform Fees Standards of Practice](#).

## **Standard 13.3 Special Property Tax Distributions**

### **13.3.0 State-Assessed Commercial Vehicles**

Taxes for state-assessed commercial vehicles (motor carriers) are assessed and collected by the State Tax Commission. On a quarterly basis, the Tax Commission distributes a lump sum of taxes to each county based upon a 40% / 60% allocation between lane miles of principal routes within each county, and percentage of total state-assessed vehicles having business situs in each county. (§ 59-2-801)

Once the county receives the lump sum distribution, it must apportion the money to the various taxing entities within the county. The county does this by apportioning the lump sum distribution amount between the various tax entities in the same percentage as the prior year's Report 750 "Year-End Statement of Taxes Charged", from the [Certified Tax Rates System](#).

### **13.3.1 Aircraft Registration and Property Tax**

All aircraft required to be registered with the state are subject to a uniform statewide fee in lieu of \$25. The uniform fee money received is to be distributed to each taxing entity, within the county wherein the aircraft is located, in the same proportion as revenue collected from real property tax. (§ 72-10-110.5)

The [Uniform Fees Standards of Practice](#) has further information on collection of uniform fees.

### **13.3.2 Railcars**

The State Tax Commission apportions taxable value of railroad rolling stock and the taxable value of private railroad car companies to tax areas within the county. It then bills and collects property tax and calculates (by county and tax area), the amount to be distributed. (§ 59-2-801)

### **13.3.3 Rollback Tax**

When a property is removed from greenbelt, a rollback tax is charged. The rollback tax is the difference between the tax that was charged and the tax that would have been charged had the property not received the special FAA assessment rates. The rollback tax is charged for the five prior years.

Once collected, the rollback taxes are distributed based on the *current year's* tax rates and *not* the rates for the years for which the rollback tax is assessed. (§ 59-2-506)

Please see the [Farmland Assessment Standards of Practice](#) for further information.

### **13.3.4 Escaped Property Taxes**

Escaped property may be assessed and taxed up to five years prior to the time of discovery. Taxes collected on escaped property should be treated as miscellaneous collections and apportioned and distributed to the various taxing entities based on the rates for the years for which the property escaped assessment. (§§ 59-2-309 and 59-2-217)

### **13.3.5 Personal Property Audit Taxes**

Taxes collected in conjunction with personal property audits should be treated in the same manner as escaped property.

### **13.3.6 Refunds**

When a court, State Tax Commission, or county BOE issues a decision to reduce a taxpayer's prior year(s) value and a refund (including interest), is to be issued, this refund should be accounted for as a negative adjustment to current-year miscellaneous collections.

Penalties and interest on delinquent taxes may also be refunded, if applicable. Refunds should not exceed the amount of tax, penalties, and interest the taxpayer actually paid. Any refunds of interest cannot exceed the amount of tax itself. (§ 59-2-1330).

Each taxing entity shall share in the refund payment proportionately, by multiplying the percentage of tax levied by the entity for the calendar year that was reduced, by the total amount paid to the entity. (§ 59-2-1328)

### **Example**

Assume total tax liability for the property in question was \$500.

The amount was reduced by \$100.

This is 20% of the total tax liability of the taxpayer for the property. The tax breakdown is as follows:

School District received \$250 in tax paid on the property in question;

County received \$100;

City received \$150;

To figure out the proportionate share to be refunded;

School District:  $\$250 \times 0.2 = \$50$

County:  $\$100 \times 0.2 = \$20$

City:  $\$150 \times 0.2 = \$30$

Total refund = \$100

### **13.3.7 Penalties, Interest, Costs of Collection**

Penalties, interests and costs associated with the collection of delinquent taxes are distributed to the taxing entities proportionately, on or before the tenth day of each month. (§ 59-2-1365)

Penalties and interest on properties sold to the county that are redeemed are distributed as follows:

- 40% of the interest, penalties and costs are apportioned and distributed to all taxing entities (including the county), in the same manner as current or delinquent taxes;
- 40% of the interest, penalties and costs are apportioned and distributed to all tax notice charge entities (including the county, if applicable), in the same manner as current or delinquent taxes; and
- The balance to the county. (§ 59-2-1366)

#### **Guideline**

Penalties levied under the following sections should also be distributed in the same manner:

- *Penalty for failure of taxpayer to file signed statement on locally assessed personal property. (§ 59-2-307)*
- *Penalty for failure to file a transitory personal property statement. (§ 59-2-402)*
- *Penalty for willful concealment of property of escaped property. (§ 59-2-309)*
- *Penalty for failure to notify assessor and pay FAA rollback tax. (§ 59-2-506)*
- *Late filing penalty for centrally assessed property. (§§ 59-2-202 and 59-2-207)*

### **13.3.8 Interest Earned on Monies Invested**

On or before March 31 each year, the county must pay the taxing entities for their share of interest on monies invested. Interest earned on invested funds is apportioned to a taxing entity based on the proportion the entity's receipts bear to total receipts. (§ 59-2-1365)

## Standard 13.4 Other Property Tax Distribution Considerations

### 13.4.0. Multicounty Assessing and Collecting (MAC) Levy

Revenue collected from this levy is to be allocated as follows:

- 18% deposited into the Property Tax Valuation Agency Fund, up to \$500,000; and
- The remainder deposited into the Multicounty Appraisal Trust.

Revenue deposited into the Multicounty Appraisal Trust will continue to provide funding for a statewide Property Tax System.

Revenue deposited into the Property Tax Valuation Agency Fund is to be allocated by the state auditor based upon an annual study of fourth, fifth and sixth class counties to determine:

- Costs of assessing and collecting;
  - Ability to generate revenue from an assessing and collecting levy; and
- Burden of levying a property tax sufficient to cover the costs of assessing and collecting.  
(§§ 59-2-1601 through 59-2-1603)

Please see the [Tax Rate Certification Standard](#) for more information on assessing and collecting levies.

### 13.4.1 Tax Increment

Tax increment is distributed to reinvestment agencies based upon revenues budgeted and requested by a reinvestment agency. Amounts budgeted, requested, and distributed should be tied to specific project areas. A reinvestment agency may have multiple project areas. (§ 17C-1-401.5)

### 13.4.2 Amount of Tax Increment to be Distributed

The amount distributed is computed by multiplying the project area incremental tax value by the aggregate tax rate of participating taxing entities whose boundaries overlap the project area.

#### Example

*Assume the incremental tax value is \$10,000,000 and the following taxing entities and tax rates:*

<i>County</i>	<i>.002000</i>
<i>School District</i>	<i>.005000</i>
<i>City</i>	<i>.002500</i>
<i><u>Special Service District</u></i>	<i><u>.000500</u></i>
<i>Total Tax Rate</i>	<i>.010000</i>

$$\$10,000,000 \times .01 = \$100,000$$

*The tax increment funds available for distribution to the agency is \$100,000*

For projects adopted after May 4, 1993, assessing and collecting tax rates adopted pursuant to may not be used when computing or distributing tax increment funds. (§ 17C-1-102)

In the event of a tax increase, a county shall not pay an agency any portion of a participating entity's increased tax revenue for a year in which an entity increases revenues above the

certified rate. However, a participating entity may agree to pay some or all of this revenue if agreed to at the time of project area budget approval. (§ 17C-1-407)

**Guideline**

*When tax increment funds requested and budgeted exceed the tax increment funds available, the distribution is limited to tax increment funds available. When tax increment funds available are greater than the funds requested and budgeted by the reinvestment agency, the distributions should be limited to the increment requested and budgeted by the reinvestment agency.*

**13.4.3 Negative Base-Year Value**

Tax increment funds distributed to reinvestment agencies should never be based upon a negative base year value unless specifically directed by statute. (§ 17C-1-408)

**13.4.4 Tax Increment Refund Avoidance**

Once tax increment funds are distributed, an agency may not refund money and the county should not accept a refund of tax increment distributions except where an error in computing the amount of the distribution is discovered.

Refunds of and redistribution of tax increment funds should be avoided because of the impact on certified tax rate calculations.

**Standard 13.5 Reconciliation of Property Taxes**

**13.5.0 County-Adopted Accounting Procedures**

The county must adopt appropriate procedures to account for the transfer and receipt of money between the county, the taxing entities and CRA. At a minimum, these procedures should include a reconciliation between the county auditor, county treasurer, county assessor and State Tax Commission for property taxes and fees in lieu of property taxes charged and collected. Subsidiary journals, ledgers and worksheets should be used to document the reconciliation and should be maintained for five years. (Sections 17C-1-209, 59-2-1320, 59-2-1365)

Please visit the [State Auditor's website](#) for more information on accounting procedures, including the [Uniform Accounting Manual](#).

**13.5.1 Monthly Payments to Taxing Entities**

The county treasurer shall pay each taxing entity in the county by the tenth day of each month all monies received during the previous month that are due the taxing entity. All monies received include delinquent taxes, penalties and interest, prepayments and costs on all tax sales and redemptions.

The county and taxing entities may negotiate alternative procedures including another date for the receipt and transfer of funds between the county and the entities. However, any alternative procedures should be in the form of a written agreement. (§ 59-2-1365)

**13.5.2 Annual Final Settlement Reconciliation**

The final settlement reconciliation involves accounting, by tax area, for all taxes, fees, penalties, costs and interest charged, collected and abated. This reconciliation becomes the basis for settlement with the various taxing entities.

The final settlement reconciliation should be uploaded to the Certified Tax Rates system at [taxrates.utah.gov](http://taxrates.utah.gov) using Form 750 (under the "Data Entry" tab) This can be done manually or by

uploading an excel spreadsheet. It will include the following data listed by column number as it appears on the Certified Tax Rates system:

1. **Entity Name:** Taxing Entity Code and Name of Taxing Entity. This data is auto-populated in the system, no data input is necessary.
- 1.5 **Budget Name:** Budget code (3 digit number) and Budget Name. Each taxing entity can have several different budget codes. This data is auto-populated, no data input is necessary.
2. **Year End Real Property:** 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 entity value in this column should match the entity value report by the Auditor on the Auditor Year End 233B data entry screen.
3. **Year End Centrally Assessed Property:** Enter the taxable value of all centrally assessed property after all changes have been posted to the assessment roll. The entity value in this column should match the entity value report by the Auditor on the Auditor Year End 233B data entry screen. Do not include rail car values. Rail car revenue should be entered in column 20 'Misc. Collections'.
4. **Year End Personal Property Values:** Enter the year-end personal property taxable value. Salt Lake and Utah County include personal property taxable value that is considered semiconductor equipment.
5. **Total Taxable Property Value:** This is a calculated field. It is the total of columns 2 "Year End Real Property", 3 "Year End Centrally Assessed Property" and 4 "Year End Personal Property Values".
6. **Current Year Real Property Tax Rate:** The tax rates for real property. Current year tax rates are used. This data is auto-populated, no data input is necessary.
7. **Current Year Centrally Assessed (State Assessed) Property Tax Rate:** The tax rates for centrally assessed property. Current year tax rates are used. This data is auto-populated, no data input is necessary.
8. **Prior Year Personal Property Tax Rate:** The previous year's tax rates are used to calculate personal property taxes charged. This data is auto-populated, no data input is necessary.
9. **Real Property Taxes Charged:** This is a calculated field. It is the product of column 2 "Year End Real Property", multiplied by column 6 "Current Year Real Property Tax Rate". This is the total taxes charged for real property.
10. **Centrally Assessed Taxes Charged:** This is a calculated field. It is the product of column 3 "Year End Centrally Assessed Property" multiplied by column 7 "Current Year Centrally Assessed Property Tax Rate". This is the total taxes charged for centrally assessed property.

11. **Personal Property Taxes Charged:** This is a calculated field. It is the product of column 4 “Year End Personal Property Values” multiplied by column 8 “Prior Year Personal Property Tax Rate”. This is the total taxes charged for personal property.
12. **Total Taxes Charged:** This is a calculated field. It is the total of columns 9 “Real Property Taxes Charged”, 10 “Centrally Assessed Taxes Charged” and 11 “Personal Property Taxes Charged”.
13. **Treasurer Relief Unpaid Taxes:** Enter all unpaid taxes for real, personal and centrally assessed property that were assessed for the current year. Enter as a positive number; it will be subtracted from taxes charged.
14. **Treasurer Relief Abatements:** Enter tax relief granted for veteran and blind exemptions, and an additional 20% for 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. Enter as a positive number; it will be subtracted from taxes charged.
15. **Treasurer Relief Other:** Enter any other form 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, or any adjustment needed to balance to current taxes collected.
16. **Treasurer Total Relief:** This is a calculated field. It is the total of columns 13 “Treasurer Relief Unpaid Taxes”, 14 “Treasurer Relief Abatements” and 15 “Treasurer Relief Other”.
17. **Taxes Collected:** This is a calculated field. Column 12, “Total Taxes Charged” is subtracted from column 16, “Total Treasurer Relief”. This will now reflect all taxes collected, even for reinvestment (redevelopment) areas.
18. **Annual Collection Rate:** This is a calculated field. It is column 17 “Taxes Collected” divided by column 12 “Total Taxes Charged”.
19. **Reallocation of Personal Property:** Please use this column to distribute personal property based on the current tax rate. You will have to calculate the personal property collected by the previous year’s tax rate by tax entity, then again by the current tax rate by tax entity. The number in this column should only be the difference of the two, positive or negative. This number will be added into the final distribution number in column 26 “Total Revenue Disbursed”.
20. **Motor Vehicle Age Based & Fee-in-lieu:** Enter revenue collected for property subject to fee in lieu or aged based fee along with uniform fees based on value and revenue collected by the tax commission for motor vehicles and distributed to the counties.
21. **Year End Miscellaneous Collections:** Enter all collections other than for current taxes charged. These collections should include FAA rollback taxes and interest earnings. This column should also include revenue received from state assessed commercial vehicles (motor carriers) and revenue received from the state for centrally assessed rail car values.

- 22. Year End Delinquent Taxes Collected (Redemptions):** Enter all previous tax years (prior to the current year) delinquent property tax revenues received.
- 23. Year End Interest and Penalty:** Enter all penalties and interest charged and collected on delinquent taxes. This includes any penalties for real and personal property. Any collections used 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.
- 24. Tax Increment Paid:** This column will be used to account for the property tax revenue generated by the taxing entity tax rate but paid to an agency. The numbers should match the tax increment paid (see report 700: Entities in Tax Areas), that the auditor has completed on the Certified Tax Rates system. The multicounty and county assessing and collecting rate should not be paid to a CDRA agency unless it is a pre-May 4, 1993 project and the taxes were pledged to support bond indebtedness or other contractual obligations of the agency. (§ 17C-1-102). Taxing entities may use this information to comply with State Auditor request 2014-3. Enter as a positive number; it will be subtracted from collections.
- 25. Refunds:** Prior year collected taxes refunded to taxpayers as the result of a tax commission decision or court order should be included in this column. Enter as a positive number; it will be subtracted from collections.
- 26. Total Revenue Disbursed:** Total of columns 17+19+20+21+22+23-24-25 i.e. all taxes collected minus increments paid and refunds.

### **13.5.3 Final Settlement with Taxing Entities**

On or before March 31 each year, the county is to make a final settlement with all taxing entities for all taxes, interest, penalties and costs collected in the previous calendar year. (§ 59-2-1365)

## Appendix 13A

### Example of Nomenclature

2016  
 DAGGETT COUNTY

COUNTY	TAX AREA	TAX AREA EXT	NOMENCLATURE
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05	007		DUTCH JOHN
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05	003		DCSD MANILA , B
05	003		DCSD MANILA , B
05	006		DCSD MANILA B (I)
05	099		DCSD A
05	002		DCSD A , B
05	005		DCSD A , B , C
05	004		DCSD B
05	001		DCSD

DCSD = DAGGETT COUNTY SCHOOL DISTRICT

ADDED	ENTITY	
	3005	DUTCH JOHN
	TAX AREA	
	007-0000	DUTCH JOHN

# Daggett County Tax Entities

2016

## DAGGETT COUNTY

### COUNTY

1010 DAGGETT

### SCHOOL DISTRICTS

2010 DAGGETT COUNTY SCHOOL DISTRICT

### INCORPORATED MUNICIPALITIES

3005 DUTCH JOHN

3010 MANILA

### SPECIAL SERVICE DISTRICTS

4010 A DAGGETT COUNTY WATER DISTRICT

4020 B DAGGETT COUNTY MOSQUITO ABATEMENT DISTRICT

4025 C DAGGETT COUNTY SERVICE AREA NO 1

### MISCELLANEOUS AREAS

6010 (I) AREA WITHDRAWN FROM DAGGETT CO WATER & SEWER BUT STILL  
LIABLE FOR BOND