

A PENALTY (minimum \$25) WILL BE IMPOSED IF NOT FILED BY DUE DATE

Chris Stavros  
Salt Lake County Assessor  
2001 South State Street #N2-600  
Salt Lake City, Utah 84190-1300

**STATEMENT OF PERSONAL PROPERTY**

in Salt Lake County, Utah, as of January 1

**WEB VERSION**

Information in **RED** must be obtained from the Assessor's Office

(385) 468-7999 FAX (385) 468-8093

**DUE DATE:**

Account Number: \_\_\_\_\_

Business Name and Mailing Address

Property Location:

Parcel Number:

NAICS Number:

Business License Number:

Telephone Number:

Contact Name:

(Please provide the above information)

Please read instructions carefully. You may be eligible for an exemption if Line 3 is \$30,100 or less

Line 1: SUPPLIES ARE NO LONGER REPORTED PER LEGISLATION (S.B. 93). XXXXXXXXXX XXXXXXXXX (1)

Line 2: TAXABLE VALUE OF PROPERTY LISTED ON PAGE 2: \_\_\_\_\_ (2)

Line 3: TOTAL TAXABLE VALUE - Total of Lines 1 and 2: \_\_\_\_\_ (3)

**If the total on Line 3 is \$30,100 or less, STOP, Go to the exemption application below. If \$30,101 or greater, continue to Line 4.**

Line 4: **TAX RATE (Obtained from Assessor's Office 385-468-7999)** \_\_\_\_\_ (4)

Line 5: CURRENT YEAR PERSONAL PROPERTY TAX Line 3 x Line 4 \_\_\_\_\_ (5)

Application for Exemption (Utah Code 59-2-1115)

I hereby apply for exemption from property tax based on the value detailed and listed herein. I understand that this declaration is subject to review and audit and will make all relevant records available upon request. I understand that this is an application for exemption and is not official until granted by the Board of Equalization. I, the applicant listed above, DO \_\_\_ DO NOT \_\_\_ own property listed on other personal property statements at other locations with this county. The applicable account numbers and/or property descriptions and locations are attached:

I hereby certify that the taxable value of all tangible personal property owned by the legal entity listed above is \$30,100 or less. I understand that any property found to be willfully concealed, transferred, or misrepresented by its owner or agent in order to evade taxation is subject to a penalty equal to the tax on its value (59-2-309)

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**THIS RETURN IS SUBJECT TO AUDIT AND VERIFICATION If you need assistance, please call (385) 468-7999**

**MAKE CHECK PAYABLE TO: SALT LAKE COUNTY ASSESSOR**

Type of Business (check one) \_\_\_\_\_ Sole Proprietorship \_\_\_\_\_ Partnership \_\_\_\_\_ Corporation \_\_\_\_\_ LLC \_\_\_\_\_ Other

Name and Address of Owner  
Name \_\_\_\_\_ Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Has the ownership of this business changed during the past calendar year? Y N If "yes", date of sale \_\_\_\_\_

Name and address of new owner:  
Name \_\_\_\_\_ Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Ownership of Land and Improvements at the business location \_\_\_\_\_ Self \_\_\_\_\_ Landlord \_\_\_\_\_

**AUTHORITY: 59-2-306** "The county assessor may request a signed statement from any person setting forth all the real and personal property assessable by the assessor which is owned, possessed, managed, or under the control of the person at 12 o'clock noon on January 1. This statement shall be filed within 60 days after requested by the assessor." Willful concealment, removal, transfer or misrepresentation by the party signing this statement in order to evade taxation will subject the taxpayer to a penalty of 100% of the tax due in accordance with Utah Code Ann. § 59-2-309 and/or a class B misdemeanor for the filing of a written false statement in accordance with Utah Code § 76-8-504.

I certify that the above figures reflect a full, true, and correct accounting of all the personal property within Salt Lake County, State of Utah, which was owned, possessed, or controlled at 12 o'clock noon, on the first day of January this year by subject taxpayer, and that no property has been transferred out of said county or disposed of for the purpose of avoiding an assessment upon same.

**Unsigned statements will be returned and may be subject to additional interest and/or penalty if delayed**

Dated: \_\_\_\_\_  
Print Name and Title: \_\_\_\_\_

**SIGN HERE = = = = >**

**x**



# SCHEDULE B

Schedule of property you lease from others

Business Name: \_\_\_\_\_

Account Number: \_\_\_\_\_

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Name and Address of Lessor	Description of Property	Date of Lease	Term of Lease	Property Value at Lease	Annual Lease Payments
	Lease Number				

You may copy and add additional Lessors if necessary

### Pertinent Code Citations for Personal Property Assessment

#### 59-2-307. Refusal by taxpayer to file signed statement -- Penalty -- Assessor to estimate value

- 1 (a) Each person that fails to file the signed statement required by Section 59-2-306 or Section 59-2-306.5, fails to file the signed statement with respect to name and place of residence, or fails to appear and testify when requested by the assessor, shall pay a penalty equal to 10% of the estimated tax due, but not less than \$25 for each failure to file a signed and completed statement.
- (b) The Multicounty Appraisal Trust shall notify the county assessor of a telecommunications service provider's failure to file the signed statement.
- (c) The assessor shall collect each penalty under Subsection (1)(a) in the manner provided by Sections 59-2-1302 and 59-2-1303, except as otherwise provided for in this section, or by a judicial proceeding brought in the name of the assessor.
- (d) The assessor shall pay all money recovered under this section into the county treasury.
- 2 (a) Upon a showing of reasonable cause, a county may waive or reduce a penalty imposed under Subsection (1)(a).
- (b) (i) Except as provided in Subsection (2)(b)(ii), a county assessor may impose a penalty under Subsection (1)(a) on or after May 16 of the year the
- (ii) A county assessor may not impose a penalty under Subsection (1)(a) until 30 days after the postmark date of mailing of a subsequent notice if the signed statement described in Section 59-2-306 is requested:
  - (A) on or after March 16; or
  - (B) by a county assessor of a county of the first class.
- 3 (a) If an owner neglects or refuses to file a signed statement requested by an assessor as required under Section 59-2-306:
  - (i) the assessor shall:
    - (A) make a record of the failure to file; and
    - (B) make an estimate of the value of the property of the owner based on known facts and circumstances; and
  - (ii) the assessor of a county of the first class:
    - (A) shall make a subsequent request by mail for the signed statement, informing the owner of the consequences of not filing a signed statement; and
    - (B) may impose a fee for the actual and necessary expenses of the mailing under Subsection (3)(a)(ii)(A).
- (b)(i) If a telecommunications service provider neglects or refuses to file a signed statement in accordance with Section 59-2-306.5, the Multicounty Appraisal Trust shall make:
  - (A) a record of the failure to file;
  - (B) a request by mail for the signed statement, informing the telecommunications service provider of the consequences of not filing a signed statement; and
  - (C) an estimate of the value of the personal property of the telecommunications service provider based on known facts and circumstances.
- (ii) The Multicounty Appraisal Trust may impose a fee for the actual and necessary expenses of the mailing under Subsection (3)(b)(i)(B).
- (c) A county board of equalization or the commission may not reduce the value fixed by the assessor in accordance with Subsection (3)(a)(i) or the Multicounty Appraisal Trust in accordance with Subsection (3)(b)(i).

#### 59-2-309 (2) Property escaping assessment -- Duties of assessing authority

- (2) Any property found to be willfully concealed, removed, transferred, or misrepresented by its owner or agent in order to evade taxation is subject to a penalty equal to the tax on its value, and neither the penalty nor assessment may be reduced or waived by the assessor, county, county Board of Equalization, or the commission, except pursuant to a procedure for the review and approval of waivers adopted by county ordinance, or by administrative rule adopted in accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act.

#### 76-8-407. Refusing to give tax assessment information, or giving false information.

Every person who unlawfully refuses, upon demand, to give to any county assessor or deputy county assessor a list of his property subject to taxation, or to swear to such list, or who gives a false name, or fraudulently refuses to give his true name when demanded by the assessor in the discharge of his official duties, is guilty of a class B misdemeanor.