

**PLEASE READ THIS LETTER IN ITS ENTIRETY
FAILURE TO FILE THE SIGNED STATEMENT MAY RESULT IN A PENALTY
DO NOT IGNORE THIS LETTER.**

Enclosed is your **2022 Signed Statement of Personal Property and Schedule A**
2022 Personal Property Valuation Schedule (**GREEN** paper)
Schedule B- Personal Property Acquired and Disposed of in 2021 (**YELLOW** paper)

IMPORTANT INFORMATION

NEW BUSINESS OWNERS

- You are **REQUIRED** to complete the Affidavit listing All your business assets and return it to the Assessor's Office even if you are claiming Exempt.
- You can **NOT** claim Exempt if you have more than one business operating in Daggett County and the combined value of all assets are valued at **\$25,000 or more**.
- AIRBNB'S must list all appliances, washer-dryers, furniture, pots, pans, bedding, televisions, decorations, etc.

ALL BUSINESS OWNERS

- 2022's Exemption amount is **\$25,000**.
- 2022'S filing deadline is **MAY 16, 2022**.

IF you have previously filed an Affidavit listing your business assets, you may easily file your request for exemption at: <https://property.mcatutah.net/Exempt/Filing/Create>. (Please Note: make sure the Signed Statement that you are receiving from us lists your property on the reverse side, otherwise you may not file for exemption using this website.)

-SECTION A-

Line 1: Equipment and Supplies - If you have previously filed, this amount (Grand Total) is printed on the reverse side of the of your Signed Statement of Personal Property. (For larger accounts it will be on the last page).

If this is for a new business or for a business that has not previously filed, you will need to list all of your equipment, the year it was purchased and the purchase price when new, on the back of the Signed Statement **OR** include a separate spreadsheet with this information. Next, using the **GREEN** paper, determine the correct **Property Code** and **Percent Good** for the item. Then, multiply the **Acquisition Cost** of the item by the **Percent Good**. This is the **Taxable Value** of the item. After the **Taxable Value** for all of the items have been determined, total this column to get the Grand Total. This total should then be placed on **Line 1** on the front of **Schedule A**.

Line 2: For businesses that have previously filed: If you acquired new property during 2021, you must complete the top portion of **Schedule B** (the **YELLOW** paper), listing those additions and placing that total on **Line 2**.

Line 3: For businesses that have previously filed: If you disposed of a property during 2021, you must complete the bottom portion of **Schedule B** (the **YELLOW** paper), listing those deletions and placing that total on **Line 3**.

If you have not acquired or disposed of any property during 2021, **Line 2** and **Line 3** can be left blank. Your additions and deletions must tie to last year's rendition! While you may send your own spreadsheet, you must show deletion/addition detail. If this is a new business or one that has not previously filed, you may leave **Line 2** and **Line 3** blank.

Line 4: is your total taxable value (add **Line 1** and **Line 2**, and minus **Line 3**). If the total on **Line 4** is **\$25,000 or less**, **STOP**, do not calculate the tax at this time, go to the Exemption Application below (Section B). If the total on **Line 4** is **\$25,001 or greater**, continue on to **Line 5**. **DO NOT DEDUCT \$25,000**.

A statement returned with zero's entered in lines 1,2,&4 with no explanation as to why, will be subject to estimation by the assessor's office.

Line 5: is the tax rate for the taxing district for the physical (situs) address of your business. If your business has moved during the year, please call us for the correct tax rate for the new location.

Line 6: Multiply Line 4 by the tax rate on Line 5 and place amount due on this line. **This will be your total tax due UNLESS** you have **unregistered** OHV's or heavy trucks or trailers used with your business (see Line 7 and 8 and 9) or if you have a credit which has carried forward from the previous year.

Line 7: is asking for the Age Based Fee total. If your business has an off-highway vehicle that is **NOT** registered with Motor Vehicles, it needs to be listed on Schedule A with its appropriate Age Based fee. Make sure to add this amount to Line 7. If you do not have one of these vehicles, you may skip this line.

Line 8 : is asking for the Fee In Lieu total. If your business has a trailer or heavy truck that **IS NOT** registered with Motor Vehicles, it needs to be listed on Schedule A with its appropriate Fee-in-Lieu. Make sure to add this amount to Line 8. If you do not have one of these items you may skip this line.

Line 9: is the FINAL total tax dollar amount due. Add line 6,7, & 8.

**Please return the signed and dated Statement, and accompanying forms, with your check for the amount due and your 2022 completed Personal Property Statement.
Please make a copy showing amount paid, to act as your receipt.**

-SECTION B- EXEMPTION APPLICATION

Utah Code Ann.59-2-115 states that a business with a taxable value **LESS** than **\$25,000** may be exempt from Personal Property Tax. You **MUST** sign this section in order to apply for this exemption. Also, all the enclosed forms **MUST** be **COMPLETED AND RETURNED** to our office by **May 16th** due date in order to qualify for this exemption, we will notify you and payment will be due. 30 days from this notification.

If these forms are not returned by May 16th, no exemption will be allowed.

Return forms and make checks payable to:

Daggett County Assessor

PO Box 387

Manila UT 84050

You may also scan and email these forms to lasay@daggettcountry.org

If this business has CLOSED, has changed OWNERSHIP, or has changed NAMES, please make a notation of these changes and return the form to our office.

PLEASE NOTE: PERSONAL PROPERTY TAXES ARE DUE MAY 16, 2022. INTEREST WILL BE CHARGED ON ALL PAST DUE ACCOUNT AFTER THAT DATE.

Pertinent Code Citations for Personal Property Assessment:

PENALTY: 59-2-307 "Any person who fails to file the signed statement required by section 59-2-306, 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 that \$25.00 for each failure to file a signed and completed statement.

APPEAL: 59-2-1005 (1) A taxpayer owning personal property assessed by a County Assessor under Section 59-2-301 may make an appeal relating to the value of the personal property by filing an application with the County legislative body no later than May 16, 2022. Appeal forms are available from the County Auditor.

THIS RETURN IS SUBJECT TO AUDIT AND VERIFICATION