



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	Utah (UT) Summary Calendar
General Information	General Information
Lien Date:	1-Jan
Assessment Notice Date:	July- August
Valuation Methodology:	Fair market value
State websites:	http://propertytax.utah.gov/
How often is the reassessment:	Annually
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	100%; Primary Residence (includes apartments and Sr housing) - 55% of Fair Market Value
Real Estate Rendition Due:	N/A
Omitted Real Property:	N/A
Construction Work in Progress Taxable:	CIP can be valued when partially complete. CIP is valued at full cash value projected upon completion.
Assessment Phase-In Provisions:	Yes
Pollution Control Taxable:	No specific provision
air	
water	
Personal Property Information	Personal Property Information
Taxable:	Yes
Assessment Ratios:	100%
Personal Property Rendition Due:	30 days following request.
Extension allowed (length and how file):	
File Rendition With:	County
Inventory Taxable:	Exempt
raw materials	Exempt
work in progress	Exempt
finished goods	Exempt
Freeport Exemption:	Transitory personal property includes property that is not in Utah on January 1 but is subject to a proportional assessment paid to the county assessor when it has been in the state for 90 consecutive days in a calendar year. Such property is subject to transitory personal property tax for the period it remains in Utah.
Freeport Exemption Application Deadline:	N/A
Licensed Motor Vehicles Taxable:	No - An annual statewide uniform fee is imposed in lieu of ad valorem property taxes upon licensed motor vehicles.
Licensed Motor Vehicles Reported on Rendition:	No



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Unlicensed Motor Vehicles Taxable:	Yes
Unlicensed Motor Vehicles Reported on Rendition:	Yes
Leased Equipment Taxable:	No specific provision.
Software Taxable:	No - Generally
Abatements/Exemptions:	No - Commercial/Industrial Incentive Exemptions or Abatements Available
Intangible Property Taxable:	No
Omitted Personal Property:	
Construction Work in Progress Taxable:	Construction work in progress is valued at full cash value projected upon completion.
Pollution Control Taxable:	No specific provision.
air	
water	
Relevant citations for landmark property tax decisions:	
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	Payment is due November 30.
Discounts	N/A
Payment Options	In full on due date; one month extension - December 20.
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	July- August
Appeal Deadlines (received or postmarked):	Appeals must be filed with the county board of equalization the later of 45 days after the valuation notice is mailed or September 15; for personal property, appeals must be filed within 30 days after the notice is mailed. *Salt Lake County can vary - can be later