



Davis County Utah Assessor's Office
61 S Main Street, Rm 302
P.O. Box 618
Farmington, UT 84025-0618
(801) 451-3249

Subject: 2019 Personal Property Taxes

01/31/2019

Dear Taxpayer:

Enclosed is your 2019 Personal Property Signed Statement. This statement contains a list of all previously reported personal property. Do **not** change the line 1 amount. If the supply amount has changed, please cross through the pre-printed amount on Line 2 and write in the correct amount. If you have not acquired or disposed of any property during tax year 2018, and you made no adjustments to your supply amount, line 1 gives you your new 2019 taxable value. The amount of tax due, if there are no changes, is located on line 6.

If you acquired or disposed of property during 2018, please complete and remit Schedule B to show any changes you made, and re-calculate the amount of tax due. PLEASE NOTE: ALL DELETIONS MUST TIE TO LAST YEAR'S FILING. You may send a spreadsheet in the format indicated on Schedule B, however, you must show the detail for all additions and deletions. The taxable value for each asset is established by using the acquisition cost multiplied by the percent good factor from the Percent Good tables. The total taxable value is then multiplied by the applicable tax rate on line 6 of the front page. Line 7 shows any delinquent tax or credits to be added to/subtracted from line 6. All 2019 forms are located on our website at: www.co.davis.ut.us/assessor/personal-property.

To complete your 2019 filing, sign and date the Personal Property Statement, complete the Schedule B and Leased Equipment sections, if applicable, and return all forms with your check for the tax due. Make a copy of the filing statement for your records.

Please note, if the total taxable value (amount on line 5) of your equipment is \$10,800 or less, you may choose to complete the Exemption Application Box at the bottom of the statement to claim an exemption from tax. **You may not claim the exemption if you have outstanding taxes for prior years, you have an estimate on the account, you have not made a full disclosure of assets, or the taxable value of all accounts using the same FEIN is over the exempt amount.** The exemption may **not** be applied for after May 15, 2019. If applying for the exemption you must sign in both boxes on the front page of the filing statement. Accounts with a taxable value over \$10,800, complete as directed and send with a check. **Accounts with tax due for 2019, and unpaid on May 15th will accrue interest at 8.45%.**

Taxpayers may request their business taxes be attached to real property owned in Davis County. All requests must be in writing, indicating the appropriate land serial number. Personal Property taxes are due in Davis County on May 15, 2019. **Interest will accrue at 8.45% for any tax due from May 15th to the date paid. Real property taxes are due in November.** The appeal deadline date for personal property is May 15, 2019.

If you are a home business, and closed **prior** to January 1, 2019, please indicate this on the front page of the filing statement. Note the date closed and include a signature to close the account. Return the front page to the Davis County Assessor's Office. If the business is in a commercial location, please contact our office to initiate closing the account. Assets still in place on January 1, 2019 will need to be reported and paid on. No account will be closed with tax due.

Pertinent Code Citations for Personal Property Assessment:

PENALTY: 59-2-307 "Each person who fails to file the signed statement required by Section 59-2-306, 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."

APPEAL: 59-2-1005 "Any taxpayer owning personal property assessed by a county assessor under Section 5-2-301 may make an appeal relating to the value of the personal property by filing an application with the county legislative body no later than: the expiration of the time allowed under Section 59-2-306 for filing a signed statement, if the county assessor requests a signed statement under Section 59-2-306; or 60 days after the mailing of the tax notice, for each other taxpayer. To appeal the Personal Property valuation, call (801) 451-3329 for an application or write to: Clerk of the Board of Equalization, Davis County Tax Administration, P.O. Box 618, Farmington, UT 84025-0618

AN APPEAL, STATE AUDIT, OR BANKRUPTCY DOES NOT EXEMPT YOU FROM FILING YOUR STATEMENT ON TIME.

**TRAINED STAFF IS AVAILABLE TO ASSIST ANYONE NEEDING HELP COMPLETING THE PERSONAL PROPERTY STATEMENT.
TELEPHONE INQUIRIES ARE WELCOME AT (801) 451-3249. TDD (801) 451-3228 FOR HEARING IMPAIRED.**