

2010 - 2023 delinquencies in Personal Property

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | |
|---------------------|-------|--------|--------|---------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|----------|
| Business PP | | | | | | | | | | | | | | | | |
| BU-01-0027 | | | | | | | 340.52 | | | | | | | | 15319 | \$15,660 |
| BU-01-0122 | 25 | | | | | | | 266.13 | 147.96 | | | | | | | \$25 |
| BU-01-0137 | | | | | | | | | 529.63 | 379.83 | 770.31 | | | | 1125.51 | \$414 |
| BU-01-0183 | | | | | | | | | | | | | | | | \$2,805 |
| BU-01-0232 | 25 | | | | | | | | | | | | | | | \$25 |
| BU-01-0012 | | | | | | | | | | | | | | | 366.05 | \$366 |
| BU-01-0240 | | | | | | | | | | | | 514.67 | | | | \$515 |
| BU-02-0009 | 25 | | | | | | | | | | | | | | 10.15 | \$25 |
| BU-02-0036 | | | | | | | | | | | | | | | 595.37 | \$595 |
| BU-04-0481 | | | | | | | | | | | | | | | 604.62 | \$605 |
| BU-04-0020 | | | | | | | | 44.81 | | | | | | | 7.92 | \$45 |
| BU-04-0074 | | | | | | | | | | | | | | | | \$8 |
| BU-04-0241 | | | | | | | | | | | | | | | | \$25 |
| BU-04-0309 | 25 | | | | | | | 33.55 | | | | | | | | \$34 |
| BU-04-0376 | | | | | | | | | | | | | | | | \$25 |
| BU-04-0377 | 25 | | | | | | | | | | | | | | | \$25 |
| BU-04-0400 | 25 | | | | | | | 728.28 | | | | | | | | \$728 |
| BU-05-0055 | | | | | | | | | | | | | | | | \$25 |
| BU-05-0318 | 25 | | | | | | | | | | | | | | | \$25 |
| BU-05-0382 | 25 | | | | | | | | | | | | | | | \$25 |
| BU-05-0394 | 25 | | | | | | | | | | | | 473.37 | | | \$473 |
| BU-11-0002 | | | | | | | | | | | | | | | | \$456 |
| BU-11-0008 | | | | | | | | | | | | | | | | \$0 |
| | | | | | | | | | | | | | | | | \$0 |
| Secondary MH | | | | | | | | | | | | | | | | |
| HT-01-0032 | | | | | | | | | | | | | | | 61.02 | \$61 |
| HT-02-0003 | | | | | | | | | 68.57 | 68.89 | 58.37 | | | | | \$196 |
| HT-03-0008 | | | | | | | | | 68.8 | | | | | | | \$69 |
| HT-05-0154 | 80.61 | | | | | | | | | | | | | | | \$81 |
| HT-05-0217 | | | | | | | | | | | 173.94 | 156.21 | 120.23 | 134.09 | 130.24 | \$67 |
| HT-09-0118 | | | | | | | | | | | | | | | | \$715 |
| | | | | | | | | | | | | | | | | \$0 |
| | | | | | | | | | | | | | | | | \$0 |
| | | | | | | 134.25 | 148.86 | 184.79 | 188.27 | 176.42 | 11.91 | 180.58 | 149.33 | 149.96 | 143.88 | \$1,468 |
| HT-05-0109 | | | | | | | | | | | | | | | 58.02 | \$58 |
| HT-01-0201 | | | | | | | | | | | | | | | | \$171 |
| HT-01-0207 | | | | | | 44.73 | 43.01 | 41.3 | 41.56 | | | | | | | \$445 |
| HT-01-0209 | | | | 80.19 | 75.58 | 73.15 | 70.02 | 66.91 | 78.66 | | | | | | | \$33 |
| HT-01-0212 | | | | | | | | | | | | | | | | \$69 |
| HT-01-0180 | | | | | | | | | | | | | | | | \$69 |
| HT-01-0184 | | | | | | | | | | | | | | 33.38 | | \$61 |
| HT-03-0008 | | | | | | | | | | | | | | 23.99 | | \$61 |
| HT-03-0015 | | | | | | | | | | | | | | 118.99 | | \$239 |
| HT-04-0017 | | | | | | | | | | | | | | | 119.57 | \$49 |
| HT-04-0025 | | 241.72 | 255.79 | 1231.74 | 135.4 | | 66.58 | 196.35 | 224.17 | | | | | | 137.07 | \$2,489 |

| | | | | | | | | | | | | | | | | |
|------------|-----------------------------------|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|
| HT-05-0007 | Mays, Betty | 107.78 | 102.09 | 98.11 | 89.56 | 86 | 82.35 | 78.42 | 92.75 | 262.27 | 248 | 225.5 | 186.49 | 187.28 | \$737 | |
| HT-05-0043 | Lyman, Dale / Lyman, Ray | 28.57 | | | 335.92 | 278.29 | 265.41 | 251.5 | 302.06 | | | | | | \$2,543 | |
| HT-05-0053 | Curtis, Bradley | 93.45 | | | | | | | | | | | | | \$122 | |
| HT-05-0063 | Raferty, Anna | | | | | | | | | | | | 29.72 | 24.89 | \$55 | |
| HT-05-0080 | Blackhorse, Orlando | | | | | | | | | | | | 244.14 | 201.89 | \$835 | |
| HT-05-0084 | Yazzie, Roger | | | | | | | 78.42 | 79.14 | | | | | | \$158 | |
| HT-05-0091 | Cowboy, Sarah | | | | 258.86 | | | | 317.02 | 273.84 | 269.2 | 14.72 | | | \$1,134 | |
| HT-05-0105 | Stewe, Tessa | | 229.03 | 350.47 | 68.15 | 44.21 | 43.81 | 47.52 | 55.02 | 56.3 | 70.26 | | | | \$965 | |
| HT-05-0113 | Kills-in-sight, Shirley | 80.61 | 107.78 | 98.11 | 89.56 | 86 | 82.35 | 78.42 | 92.75 | | | | | | \$818 | |
| HT-05-0116 | Haycock, Marilyn | | | | 286.24 | 273.84 | 261.19 | 247.51 | 297.24 | 258.1 | 243.9 | 221.78 | 183.41 | 184.19 | \$2,628 | |
| HT-05-0118 | Lameman, Lorena | | | | | | | | | | | | 52.82 | 53.06 | \$173 | |
| HT-05-0123 | Vanberbilt / Lena Benally/ Dykes | | | | | | | | | | | | | | \$4,575 | |
| HT-05-0130 | La Grone, Brenda | 240.62 | 227.19 | 217.77 | 197.65 | 189.24 | | 171.34 | 205.12 | 178.54 | 165.68 | 150.65 | 124.58 | 125.13 | \$2,318 | |
| HT-05-0132 | Black, Rhoda | | | 98.11 | 89.56 | | 82.35 | 78.42 | 79.14 | | | | | | \$473 | |
| HT-05-0133 | Loren, Steve | | | | | | | | | | | 122.98 | 102.13 | | \$725 | |
| HT-05-0141 | Jones, Vernita | 372.61 | 356.6 | | 378.06 | 407.05 | 601.8 | | 573.16 | 496.44 | 478.21 | 434.83 | 359.6 | 361.13 | \$5,131 | |
| HT-05-0143 | Joe, Christopher | | | | | | | | | 134.87 | | | | | \$135 | |
| HT-05-0144 | Cornfield, Marjorie | | | | | | | | | | | | | | \$67 | |
| HT-05-0146 | Manheimer, Bert | | | | | | | | | | | | | 67.06 | \$53 | |
| HT-05-0159 | Shirley, Pauline | 461.13 | 1320.15 | 389.86 | 353.09 | 337.69 | 321.98 | 304.98 | 366.73 | 318.14 | 302.92 | 275.44 | 227.78 | 228.75 | \$5,415 | |
| HT-05-0162 | Roosevelt, James | 38.83 | 53.79 | 58.45 | 53.76 | 51.8 | 49.79 | 47.63 | | | | | | | \$415 | |
| HT-05-0164 | Clifford, Kaye | 115.79 | 156.52 | 147.99 | 142 | 129.23 | 123.88 | 118.42 | 112.51 | 117.08 | 105.26 | 95.72 | 79.15 | 79.49 | \$1,745 | |
| HT-05-0167 | Swann, Ryan / Perkins, David | | | | | | | | | 263.44 | 386.41 | 237.78 | 267.85 | 71.18 | \$1,483 | |
| HT-05-0172 | Black, Dan | | | | | | | | | | 32.2 | 29.28 | 24.21 | 24.32 | \$154 | |
| HT-05-0173 | Kaytso, Ernestine | | | | | | | 89.33 | 151.68 | 83.45 | | | | | \$95 | |
| HT-05-0192 | Gene, Jacqueline | | | | | | | | | | | | | | \$324 | |
| HT-05-0173 | Kaytso, Ernestine | | | | | | | | | | | | | 88.42 | \$88 | |
| HT-05-0184 | Benally, Nena | | | | 86 | 82.35 | 78.42 | 78.42 | 92.75 | 81.47 | 70.26 | 63.88 | 52.82 | 53.06 | \$728 | |
| HT-05-0186 | Blackhorse, Collette | | | | | | 287.37 | 272.25 | | | | | | | \$560 | |
| HT-05-0192 | Gene, Jaqueline | | | | | | | 135.42 | 136.73 | | | | | | \$272 | |
| HT-05-0202 | Shelton, Melissa | | | | | | | | 10 | | | | | | \$10 | |
| HT-05-0215 | Rose, Amber | | | | | | | | | | | | | | \$31 | |
| HT-09-0001 | Gaines, Bill | | | | | | | | | | | | | | \$181 | |
| HT-09-0117 | Wheeler, Russ | | | | | | | | | | | | | 63.27 | \$63 | |
| HT-09-0118 | Wilhelm, Leonora | | | | | | | | 188.81 | | | | | | \$189 | |
| HT-09-0119 | Whaley, William / Keith, Kimberly | | | | 289.3 | 53.3 | | | 239.01 | 414.75 | 377.12 | 311.87 | 313.2 | 273.28 | \$2,272 | |
| HT-09-0130 | Meier, Skip | | | | | | | | 129.21 | | 104.87 | 80.82 | | | \$315 | |
| HT-09-0132 | Stash, Rosita | | 83.41 | 80.28 | 74.17 | 71.56 | 67.88 | 66.47 | 78.17 | 69.6 | 58.36 | 52.43 | 40.4 | 45.05 | \$844 | |
| | | | | | | | | | | | | | | | \$67,602 | |
| | | \$569 | \$1,835 | \$2,885 | \$2,845 | \$2,836 | \$3,069 | \$3,701 | \$5,245 | \$4,551 | \$4,631 | \$4,210 | \$3,583 | \$3,041 | \$22,245 | \$67,602 |
| | | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |

\$67,602

= identified **uncollected** Personal Property Taxes in San Juan County (Utah) from 2009 thru 2022.

= total uncollected by year.

=Years we can not collect delinquent taxes. Too old. Need to write off. **\$13,327**

=Years we can try to collect, but need a judgement / decree. **\$21,197**

= Years we can collect without a judgement / decree. **\$33,079**

Points of interest on the collection of "Delinquent" Personal Property Taxes:

- 1- Personal Property Tax Laws are listed under Utah State Code 59-2-1301 through 59-2-1372
- 2- An unpaid (delinquent) Tax is a lien on ANY personal property owned by the owner of the account.
- 3- A tax lien is the 1st lien taking precedent over all other liens.
- 4- A unpaid Personal Property Tax may be attached to any "Real Property" owned by the owner of the delinquent account.
- 5- Seizure and sale of any personal property to satisfy the lien is possible under Utah State Tax Laws.
 - a- Seizure of mobile homes can be done after 2 years of delinquency and due process has been met.
 - b- Seizure of non-mobile home assets can be done after the due date has passed and due process has been met.
- 6- Under Utah State Tax Laws, penalties and interest charges are mandated on delinquent accounts, from the date of the delinquency (due date).
- 7- Collection of delinquent taxes can be done as far back as 3 years without a judgement / decree, or 8 years with a judgement / decree (wage garnishment).