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# 1. Title

Tax identification numbers on documents **WHEN** required.

# 2. Standard Procedure

**2.1 Parcel Number Required:** Utah Code allows a county Recorder to require parcel numbers on documents. UCA 17-21-20 (4)

**2.1.1 Descriptions:** According to the Utah Code, the tax identification number is not considered part of the document legal description. UCA 17-21-20 (4)(b)(ii)

**2.1.2 Rejection:** The Utah Code further clarifies that an error in the tax identification number does not affect the validity of the instrument or its effectiveness and therefore documents should not be rejected for an error in the tax identification number. UCA 17-21-20 (4)(b)(iii)

**2.2 Location:** For abstraction purposes the Applicable Tax Id Number should be on the front of the document or other conspicuous place near the description. 17-21-20 (4)(b)(ii) ...may be indicated on the margin of the instrument;

**2.2.1 Multiple Legal Descriptions:** When multiple legal descriptions are on the document, the applicable tax identification number is suggested but not required to be shown in the same order as the descriptions are listed or placed near the description which coincides with the said applicable tax identification number.

**2.2.2 Parcel Number Ranges:** When multiple legal descriptions are used in sequence a range of parcel numbers may be used. For example Lots 6 thru 9 can be displayed as 02-004-0006 thru 02-004-0009.

**2.3 Numbers Used:** In the event a county uses multiple unique identification numbers, such as parcel number, account number, serial number, etc, the parcel number aka tax identification number shall appear on the document. (See section 4)

# 3. Parcel Number Changes

**3.1 New Descriptions:** When a document is recorded using a new description that will create a parcel division (split) or combine parcels, it is suggested but not required that the parcel number include additional wording with the parcel number to indicate a change to its size or shape.

**3.1.1 Parcel Splits:** “part of [Parcel Number]”

**3.1.2 Parcel Combinations:** “[Parcel Number] and [Parcel Number]”

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**3.1.3 Additional Options:** An additional statement declaring the intent of the document may be used such as; “The purpose of this document is to segregate the attached legal description for taxing and assessment purposes.” or “The purpose of this document is to combine the parcels into a single parcel for taxing and assessment purposes.”

**3.1.3 Note:** This standard is for Parcel Numbers only and you may need to refer to other additional standards for details or information on combining or splitting parcels.

**3.2 Assigning New Numbers:** The county recorder assigns a new parcel number when the parcel described on the document changes in size or shape.

**3.2.1 Using the New Parcel Number:** When new parcel numbers have been assigned, those new parcel numbers should be used when possible. See 2.1.2

**3.2.2 Exceptions to using New Parcel Numbers:** Several documents could be recorded that would still use the old legal description after a new legal description is recorded and new parcel numbers are assigned. These documents such as reconveyances, lien releases, etc may use the old parcel number(s) that were used on the original document.

## 4. Definitions

There are many possible numbers that could be used with various different land records management systems. These numbers could have different names and or could have a different function. This section is to help clarify some of the different numbers and their various names used.

**4.1 Tax Identification Number:** The tax identification number is a unique number assigned by the Recorder’s office that is used to represent a specific parcel of land. A tax identification number is also commonly called a parcel number.

**4.1.1 Tax ID:** A Tax ID is a shortened name for a tax identification number and is the same thing.

**4.2 Parcel Number:** A Parcel Number is the most commonly used name for the tax identification number and they are one and the same.

**4.2.1 PIN:** PIN stands for Parcel Identification Number and is an acronym used by PRIA as another shortened name for parcel number.

**4.2.2 APN:** APN stands for Assessor’s Parcel Number and is another name for parcel number frequently used on documents prepared outside of the State of Utah. An APN is one and the same as a parcel number and should be accepted the same.

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**4.3 Account Number:** The account number is a tracking number used by some Land Records Management Systems (LRMS). In some cases the account number could be used to identify a property, however it is typically a number that is automatically assigned by the LRMS and not the Recorder’s Office. An account number is NOT the same as a parcel number, and should not be used in place of a parcel number.

**4.4 Tax Serial Number:** The phrase Tax Serial Number appears in the heading of UCA 17-21-20, and it is another name for tax identification number.

**4.4.1 Serial Number:** A Serial Number is a tracking number but not necessarily the same as a parcel number depending on the LRMS.

**5. Approvals**

Group	Approval	Date
Utah Association of County Recorders		
Utah Land Title Association Board		
County Recorder Standards Board		04/22/2024

**6. References**

***UCA 17-21-20 (4-5)***

***Recording required -- Recorder may impose requirements on documents to be recorded -- Prerequisites -- Additional fee for non complying documents -- Recorder may require tax serial number -- Exceptions -- Requirements for recording final local entity plat.***

- (4) (a) *To facilitate the abstracting of an instrument, a county recorder may require that the applicable tax identification number of each parcel described in the instrument be noted on the instrument before the county recorder may accept the instrument for recording.*
- (b) *If a county recorder requires the applicable tax identification number to be on an instrument before it may be recorded:*
  - (i) *the county recorder shall post a notice of that requirement in a conspicuous place at the recorder's office;*
  - (ii) *the tax identification number may not be considered to be part of the legal description and may be indicated on the margin of the instrument; and*
  - (iii) *an error in the tax identification number does not affect the validity of the instrument or effectiveness of the recording.*
- (5) *Subsections (2), (3), and (4) do not apply to:*
  - (a) *a map or plat;*
  - (b) *a certificate or affidavit of death that a government agency issues;*
  - (c) *a military discharge or other record that a branch of the United States military service issues;*
  - (d) *a document regarding taxes that is issued by the Internal Revenue Service of the United States Department of the Treasury;*
  - (e) *a document submitted for recording that has been filed with a court and conforms to the formatting requirements established by the court; or*
  - (f) *a document submitted for recording that is in a form required by law.*