

RECORDER'S NOTES
By Pamela Bacon
Logan County Clerk and Recorder

MOTOR VEHICLE INFORMATION:

Ever wondered how your license plate fees were calculated?

Common motor vehicle fees

Specific Ownership Taxes (SOT)

o These taxes are based on the year of manufacture of the vehicle and the original taxable value, which is determined when the vehicle is new and does not change throughout the life of the vehicle. Specific Ownership Tax is distributed into each county's general fund with the exception of \$0.50 that is distributed to the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund (HUTF) pursuant to C.R.S. 42-3-107(22).

- o Specific Ownership Tax paid for each year is listed on the back of the registration card.
- o Specific Ownership Tax is in lieu of personal property tax. Vehicles do not need to be operated in order to be assessed this tax.
- o The Specific Ownership Tax rate is assessed on the original taxable value and year of service.

Age of Vehicle –Less than seven years old- \$12, seven to nine years old- \$10 and 10- years and older- \$7.00, pursuant to C.R.S. 42-3-304(9), 42-3-304(10) and 42-3-306(2)(b)(II). This fee is distributed to the Highway Users Tax Fund (C.R.S. 43-4-201)

Clerk Hire Fee - \$4.00 on all registration transactions, pursuant to C.R.S. 42-1-210. This fee is distributed to the County Clerk and Recorder.

County Road and Bridge - \$1.50 for all motor vehicles and trailers greater than 2,000 pounds and \$2.50 for motorcycles, trailers less than 2,000 pounds, and trailer coaches, pursuant to 42-3-310. This fee is distributed to the County Road and Bridge Fund.

Emissions-Area Air Account - This \$1.50 fee is assessed to every item of Class A, B and C personal property required to be registered in the emissions program area, pursuant to C.R.S. 42-3- 304(18)(b). This fee is distributed to the AIR Account and used for emissions program enforcement efforts and administration of the program by the Department of Public Health and Environment and the Department of Revenue.

Emissions Program County Area -This \$0.70 fee is assessed to every item of Class A, B and C personal property required to be registered, regardless of whether it is subject to emissions, pursuant to C.R.S. 42-3-304(18)(a). This fee is distributed to the County Clerk and Recorder.

Emissions- Statewide Air Account - This \$0.50 fee is assessed on every item of Class A, B and C personal property required to be registered, regardless of whether it is subject to

emissions, pursuant to C.R.S. 42-3-304(18)(a). This fee is distributed to the AIR Account.
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Emergency Medical Services - \$2.00 to all vehicles, except trailers and Low- Power Scooters, pursuant to C.R.S. 42-3-304(21). This fee is distributed to the Emergency Medical Services Account, pursuant to C.R.S. 42-3-304(21).

Insurance Fee - This \$0.50 fee is charged to vehicles that are not exempt from the Motorist Insurance Identification Database fee (vehicles which have qualified as self-insured), C.R.S. 42-3- 304(1)(b). This fee is retained in the DRIVES Account.

Peace Officer Standardized Training (POST) Fee - \$1.00 for all Tax Class A, B and C vehicles, pursuant to C.R.S. 42-3-304(24). \$0.95 of this fee is distributed to the POST Board and \$0.05 is retained by the County Clerk and Recorder, pursuant to 42-3-304(24).

Material Fees - Year tab (\$0.17), month tab (\$0.11) and license plates (on issuance-embossed set \$3.78, digital set \$5.64), pursuant to C.R.S. 42-3-301. This fee is retained in the License Plate Cash Fund and covers the cost of manufacturing and distributing these materials.

Motorist Insurance Information Database (MIIDB) - \$0.10 on Class A, B, and C vehicles and low power scooters, pursuant to C.R.S. 42-3-304(1) and 42-3-304(18)(d)(I). This fee is distributed to the DRIVES Vehicle Services Account.

Registration Base Fee - Is based on the weight of a vehicle. Fees for passenger vehicles are pursuant to C.R.S. 42-3-306(2)(b)(I). This fee is distributed to HUTF. Funding Advancement for Surface Transportation Economic Recovery (FASTER) fees (Listed as Road Safety and Bridge Safety) - were created with Senate Bill 09-108.

Additional fees are assessed based on vehicle type, license plate type selected, and fuel type.

The Election and Recording Department can be reached at 522-1544 for voter and election questions or recording information. The Motor Vehicle Department can be reached at 522-1158 for license plates/renewals or titling a vehicle. You can also reach our office by email at baconp@logancountyco.gov . **Like us on Facebook at Logan County Elections/MotorVehicle/Recording.**