

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

**MOTOR VEHICLE INFORMATION:**

**Specific Ownership Tax** C.R.S 42-3-101 & 42-3-106 (4) is based on the vehicle year of manufacture and the taxable value of the vehicle. These values DO NOT change during the life of the vehicle.

Specific Ownership tax is equivalent to personal property tax and is assessed for the time period which an individual owns the vehicle.

Vehicles do not need to be driven in order to assessed this tax.

Specific Ownership Tax is always collected for 12 months based on the month following the month of application (registration) through the current month the following year.

**Prior Specific Ownership Tax** is collected when:

- Month of purchase and month of application (registration) are not the same.
  - Example: Purchased vehicle in February and registered in April
- Prior Year Specific Ownership Tax is collected from the month following the month of purchase **through** month of application (registration) March and April.
- Current Specific Ownership Tax is collected from the month following the month of application (registration) through the next 12 months (May-April)

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](mailto:baconp@logancountyco.gov) . **Like us on Facebook at Logan County Elections/Motor Vehicle/Recording**