

Tax Identification Numbers Required

Utah Code section 17-21-20(4) allows a county recorder to require the applicable tax identification number of each parcel described in an instrument to be noted on the instrument before the county recorder accepts the instrument for recording.

Starting on July 1, 2021, the Cache County Recorder's Office will require that each instrument submitted for recording note the tax identification number of each parcel of land described in the instrument on the face of the document before it will be accepted for recording.

According to Utah Code section 17-21-20(5), the only instruments that will remain exempt from the requirement to contain a tax identification number will be:

- a map or plat;
- a certificate or affidavit of death that a government agency issues;
- a military discharge or other record that a branch of the United States military service issues;
- a document regarding taxes that is issued by the Internal Revenue Service of the United States Department of the Treasury;
- a document submitted for recording that has been filed with a court and conforms to the formatting requirements established by the court; and
- a document submitted for recording that is in a form required by law.

In accordance with UCA 17-21-20(4)(b)(i), the Cache County Recorder's Office will post a notice of this requirement at the Recorder's Office.

It would be our preference that each legal description have the appropriate corresponding tax identification number located close to the legal description it pertains to, in order to facilitate the abstracting of each parcel of land described.

If there is a legal description contained in an instrument that contains only a portion of a property identified by an existing tax identification number, the County Recorders' Office would prefer that the tax identification number be identified with the accompanying phrase "A part of 99-999-9999" or "A portion of 99-999-9999".

In accordance with Utah Code section 17-21-20(4)(b)(iii), an error in the tax identification number will not affect the validity of the instrument or the effectiveness of the recording. However, inaccurate tax identification numbers may prolong our processing of documents for you and your clients. For this reason, we greatly appreciate your efforts to properly identify the tax identification number associated with each legal description in the documents you submit for recording.

If you have any questions or concerns, please reach out to a member of our team here at the Cache County Recorder's Office.