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[R873. Tax Commission, Motor Vehicle. R873-22M. Motor Vehicle. R873-22M-20. Aircraft Registration Pursuant to Utah Code Ann. Sections 72-10-102, 72-10-109 through 72-10-112. (1) The registration period for aircraft is from January 1 through December 31. (2) The average wholesale value of an aircraft is obtained from the "average wholesale" column listed in the fall edition of the Aircraft Bluebook Price Digest in the year preceding the year of registration for all aircraft listed in that publication. (3) The database maintained by the Division of Aeronautics shall include the following information for each aircraft: (a) the name and address of the owner of the aircraft: (b) the airport where the aircraft is hangered; (c) the FAA number of the aircraft: (d) the aircraft manufacturer or builder: (e) the year of manufacture or the year the aircraft was completed and certified for air worthiness by the FAA; (f) the aircraft model as identified by the manufacturer or builder; and (g) the aircraft serial number. (4) Aircraft not legally registered are subject to seizure and impound under the provisions of Section 72-10-112.

- (5) The registration certificate shall be surrendered upon the sale of an aircraft or at the time of registration renewal. A duplicate certificate may be obtained for a fee.
- (6) The Utah decal shall be displayed on the registered aircraft in accordance with instructions given with the decal. Decals must be applied and maintained in a manner that permits identification of the calendar-year expiration date and the registration number. In the event of loss or damage, a decal replacement shall be obtained for a fee.]