



JOHN ULIBARRI • WEBER COUNTY ASSESSOR
Machel Maycock • Chief Deputy Assessor

Weber County Assessor - Weber Center
2380 Washington Blvd. STE 380 Ogden, Utah 84401
(801) 399-8572 Fax: (801) 399-8308
www.co.weber.ut.us/assessor/personalprop

08-March 2013

Dear Weber County Business Owner,

Please find enclosed your 2013 Business Personal Property Tax packet. Business assets such as: computers, telephones, copiers, trade fixtures, furniture, equipment, machinery and other like personal property owned and/or used in connection with your business as of January 1, 2013 is subject to taxation.

Please utilize Schedule A (yellow form), to account for any assets disposed of during 2012 and add any assets purchased during 2012. Please refer to the valuation schedules (green form) to properly classify and depreciate your assets.

You have the option of ON-LINE FILING and paying your Personal Property Taxes. Refer to the secure Password found on the first page of your Signed Statement and go to our website: www.co.weber.ut.us/assessor/personalprop click on the "File On-Line" button for complete instructions, forms, and payment options. Filing On-Line is quick, safe, and efficient.

Tax Exempt: A business with an aggregate taxable value of \$4,000 or less, may be exempt from Personal Property Tax. This exemption applies to the total value of all Personal Property owned and/ or used by your business in Weber County. If you have more than one business location in Weber County under the same business ownership, the exemption is applicable only if the total value of all property owned by such entity is less than \$4,000. Please refer to the Signed Statement for application information and instructions. **If your value is \$4,000 or less you must still file your statement to qualify for an exemption. Your application for exemption may only be considered with a complete d Signed Statement of Personal Property.**

Please retain a detailed copy of your Personal Property Tax Signed Statement. This information will be required should the County perform an audit of your account(s).

If your business has closed, sold or is no longer in business, please complete the "Business Change Form" section found on Schedule A (yellow form).

Your Signed Statement and tax payment are due on or before May 15, 2013. Past due accounts will be subject to penalty and interest at the rate of 7 % annually.

We have staff available to answer your questions on the phone or in person. Please call (801)399-8572. Our office hours are Monday through Friday 8 a.m. to 5 p.m. **Please see reverse side of this letter for important changes to the 2013 filing.**

Sincerely,

John Ulibarri
Weber County Assessor

Utah Code: 59-2-307- ... any person who does not file a signed statement shall pay a penalty equal to 10% of the estimated tax due, but not less than \$25 for each failure to file a signed and completed affidavit. The penalty imposed by this section may not be waived or reduced by the assessor, county commission, or county board of equalization.



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NOTE: NEW PROPERTY CLASSIFICATION BEGINNING TAX YEAR 2013 (UTAH CODE ANN. 59-2-108)

Class 28: Non-Capitalized Personal Property: Non Capitalized Personal Property is an item of machinery, equipment, furniture, computers, or any other tangible personal property that the acquisition cost has been totally expensed or written off in the year of acquisition. Any item of personal property whose acquisition cost is or has been depreciated using MACRS, Straight Line, or ACRS over several years for federal tax purpose does not qualify as being treated as **Non-Capitalized Personal Property (Class 28)**

“Non Capitalized Personal Property “ is an item of personal property that meets the following criteria:

1. Has an acquisition cost of \$1,000 or less;
2. Is claimed as allowed on a federal tax return as a deductible expense under Section 162 or Section 179, Internal Revenue Code, in the year of acquisition.
3. All classes or Property qualify for the election to Class 28(Non-Capitalized Personal Property).

Please Note:

1. Any person who elects to designate personal property as “Non-Capitalized Personal Property” under Class 28 would need to provide proof of the acquisition cost of all non-capitalized personal property if selected for State Audit in accordance to Utah Code Ann. 59-2-306(3).
2. Any person who sells or disposes an item of taxable tangible personal property which has been designated as Non-Capitalized Personal Property or Class 28 must continue to pay taxes on such property until it reaches the 4th year on the Class 28 schedule.
3. Any person who elects to designate personal property as Non-Capitalized Personal Property or Class 28 property may not appeal the value of the property determined by the Class 28 Schedule.
4. An election to use Non-Capitalized Personal Property or Class 28 may not be revoked or transferred to any other Recommended Personal Property Valuation Schedule.

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