

2013 PERSONAL PROPERTY VALUATION SCHEDULES

PROPERTY CODE 100	
Supplies	
Year Acquired	Percent Good
2013 & prior	100%

Cost should include sales tax/freight
Examples of Property Include:
 Maintenance & Cleaning supplies,
 fuel, replacement parts, oil, office
 supplies

PROPERTY CODE 400	
Rental Media	
Year Acquired	Percent Good
2012	\$15.00

Examples of Property Include:
 Video Tapes, CDs, DVDs, Blu-ray and
 computer games

PROPERTY CODE 401	
Rental Media	
Year Acquired	Percent Good
2011 & prior	\$3.00

Examples of Property Include:
 Video Tapes, CDs, DVDs, Blu-ray and
 computer games

PROPERTY CODE 20	
Machinery & Equipment	
Year Acquired	Percent Good
2012	93%
2011	88%
2010	80%
2009	70%
2008	63%
2007	56%
2006	50%
2005	42%
2004	34%
2003	23%
2002 & prior	12%

Machinery & tooling used in the
 production and processing industries.
 Equipment used in service industries
 such as service stations, laundry & dry
 cleaning business and bulk petroleum
 distributors.

Examples of Property Include:

- Air Compressors
- Amusement Rides
- Automotive Tools
- Bakery Equipment Bottling
- Equipment Bowling
- Equipment Brew-Distillery
- Equipment Cannery
- Equipment Carpet
- Cleaners
- Car Wash Equipment
- Clothes- Washers & Dryers
- Cable TV Equipment
- Conveyors
- Darkroom Equipment Drill
- Rigs-Non Petroleum Dry
- Cleaning Machines
- Food Preparation Equipment
- Generators
- Golf Carts
- Hand Tools
- Incinerators
- Kilns-Dry & Tunnel
- Kitchen Appliances
- Lawn Mowers
- Lube Systems & Devices
- Machine Shop Equipment
- Manufacturing Machinery
- Meat Packing Equipment
- Milling Plant Equipment
- Mortuary Equipment
- Piping, Industrial
- Printing Equipment
- Processing Equipment
- Power Tools
- Pumps- Air, Water, Fuel
- Refrigerated Display Cases
- Refrigeration Equipment
- Sanders
- Saws
- Service Station Equipment
- Sewing Machine
- Shoe Repair Machinery
- Ski Lift Machinery
- Smelter Equipment
- Snow Removal Equipment
- Submerged Pumps
- Wheel Alignment & Balancing
Equipment
- Welders
- Woodworking Equipment

PROPERTY CODE 155	
Short Life Property	
Year Acquired	Percent Good
2012	71%
2011	42%
2010 & prior	11%

Property is highly susceptible to
 breakage, loss and rapid wear & tear.

Examples of Property Include:

- Bath Mats
- Computer Software
- Library Materials/Books
- Molds
- Motel /Hotel Linen & Towels
- Motion Picture Prints
- Patterns, Jigs & Dies
- Plants
- Pots & Pans
- Utensils & Silverware
- Wood Pallets

PROPERTY CODE 150	
Computer Hardware	
Year Acquired	Percent Good
2012	62%
2011	46%
2010	21%
2009	9%
2008 & prior	7%

Examples of Property Include:

- Cad / Cam Systems
- Data Processing Equipment
- Data Processing Peripherals
- LAN Systems
- Mainframe Computers
- Personal Computers
- Fax Machines
- Copiers
- Copy, Fax, Printer Combination

PROPERTY CODE 203	
Petroleum & Natural Gas Exploration & Prod. Equip.	
Year Acquired	Percent Good
2012	92%
2011	83%
2010	81%
2009	78%
2008	73%
2007	69%
2006	64%
2005	60%
2004	52%
2003	42%
2002	32%
2001	22%
2000 & prior	11%

Equipment used in the petroleum & gas
 exploration and production industry

Examples of Property Include:

- Distillation Equipment
- Drill Rigs
- Gas Lines-Petroleum
- Holding & Storage Facilities
- Metering Devices
- Petroleum Pumping Units
- Re-Injection Equipment
- Wellhead Assemblies
- Wellsite Generators

PROPERTY CODE 30	
Heavy Equipment	
Year Acquired	Percent Good
2012	51%
2011	48%
2010	46%
2009	43%
2008	40%
2007	37%
2006	34%
2005	31%
2004	28%
2003	25%
2002	22%
2001	20%
2000	17%
1999 & prior	12%

Mobile machinery used in the
 construction & quarry industry as well
 as equipment in the processing of
 construction materials.

Examples of Property Include:

- Asphalt Equipment
- Backhoes
- Batch Plants
- Cement Equipment
- Compaction Equipment
- Cranes-Construction
- Excavators
- Graders
- Loaders
- Log Skidders& Loaders
- Pavers
- Scrapers
- Snow Cats
- Sweepers

PROPERTY CODE 40	
Commercial Trailers/Mobile Offices	
Year Acquired	Percent Good
2012	91%
2011	86%
2010	80%
2009	75%
2008	69%
2007	64%
2006	58%
2005	53%
2004	47%
2003	42%
2002	36%
2001	31%
2000	25%
1999	20%
1998	14%
1997 & Prior	9%
Residual Value	\$1,000

Examples of Property Include:

Mobile Office Trailers built on a chassis
 with wheels, designed to be mobile.

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PROPERTY CODE 15	
Short Life Equipment	
Year Acquired	Percent Good
2012	84%
2011	70%
2010	53%
2009	35%
2008 & prior	18%

Data Processing Equipment,
Electronic type of equipment,
including office machines subject
to severe wear & tear

Examples of Property Include:

Accounting Machines
Alarm Systems
Candy Machines
Cash Registers
Coin-Op Vending Machines
Drive-Up Windows (Bank)
Fax Machines
Microwave Communications Equip.
Music-Stereo Systems & Radios
Printers / Copy Machines
Reservation Terminals
Shopping Carts
Small Equipment Rental
Sound Systems
Surveillance Camera / TV
Telephone Systems & Equip.
Typewriters
Video Game Machines

PROPERTY CODE 10	
Furniture & Trade Fixtures	
Year Acquired	Percent Good
2012	91%
2011	84%
2010	75%
2009	63%
2008	54%
2007	45%
2006	36%
2005	25%
2004 & prior	13%

Non mechanical furniture & trade fixtures

Examples of Property Include:

Auditorium & Theater Seats
Awnings
Bars & Sinks (Portable)
BBQ s / Fireplaces
Beauty / Barber Shop Fixtures
Benches
Booths, Tables & Chairs
Cabinets & Shelves (Portable)
Cashier's Island
Check Out Counters
Decorations
Display-Cases & Racks (Non Refrigerated)
Exercise Equipment
Furniture – Chairs & Couches
Garbage Containers
Mechanical & Electrical Signs
Mobile Offices Built with Wood or Steel
Framing
Motel/Hotel Beds and Furniture
Movable Partitions
Movie Screens
Musical Instruments
Tanning Booths
Water Slides

PROPERTY CODE 160	
Medical & Dental Equipment	
Year Acquired	Percent Good
2012	93%
2011	88%
2010	80%
2009	70%
2008	63%
2007	56%
2006	50%
2005	42%
2004	34%
2003	23%
2002 & prior	12%

Specialist equipment used in medical

Profession & health care industry

Examples of Property Include:

Dental Equipment & Instruments
Exam Tables & Chairs
Hospital Equipment
Lensometer
Medical Equipment & Instruments
Mesotomers
Microscopes
Optical Equipment & Instruments
Sterilizers
X-Ray Machines
Veterinary Instruments/Equipment

PROPERTY CODE 28	
Non-Capitalized Equipment	
Year Acquired	Percent Good
2012	75%
2011	50%
2010	25%
2009 & Prior	0%

Please visit our website for more
Information on this class of property

A piece of equipment, machinery, furniture,
or other piece of tangible personal property
that is functioning at its highest and best
use for the purpose it was designated and
constructed and is generally capable of
performing that function without being
combined with other items of personal
property. Non-capitalized property is an
item that has been totally expensed or
written off in the year of acquisition.

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 of property qualify for the election to class 28(Non-Capitalized Personal Property)

PROPERTY CODE 230	
Computer Integrated Machinery	
Year Acquired	Percent Good
2012	90%
2011	82%
2010	71%
2009	59%
2008	48%
2007	38%
2006	26%
2005 & prior	14%

Machinery which cannot operate
independently from the computer
system. Machinery & computer
sold as a single unit.

Examples of Property Include:

Computerized Assembly Machinery
Computer Driven Mills
Computer Integrated Fabrication
Machinery
MRI Equipment
Computerized Machine Lathes
Cat Scanners
Gamma Camera Systems
CEREC CAD/CAM
Ultrasound (Sonograph) Equipment
Mammography Units
Digital X-Ray Machines
Other Computer Integrated Machinery

PROPERTY CODE 13	
Semiconductor Manufacturing	
Year Acquired	Percent Good
2012	47%
2011	34%
2010	24%
2009	15%
2008 & prior	6%

Examples of Property Include:

Clean Room Equipment
Chemical & Gas Systems
Crystal Growing Equipment
Deionized Water Systems
Encapsulation Equipment
Photo Mask & Wafer Equip.

PROPERTY CODE 12	
Aircraft/Manufacturing Tools & Dies	
Year Acquired	Percent Good
2012	84%
2011	71%
2010	54%
2009	36%
2008	19%
2007 & prior	4%

Examples of Property Include:

Aircraft Tools and Dies
Aircraft Manufacturing
Aircraft Manufact & Test Equip
Aircraft Molds
Aircraft Patterns
Aircraft Taps and Gauges

PROPERTY CODE 214	
Long Life Property	
Year Acquired	Percent Good
2012	96%
2011	91%
2010	90%
2009	84%
2008	82%
2007	79%
2006	77%
2005	75%
2004	74%
2003	69%
2002	63%
2001	57%
2000	50%
1999	44%
1998	37%
1997	29%
1996	22%
1995	15%
1994 & prior	8%

Property having a long physical life.

Examples of Property Include:

*Billboards
Grain Elevators- Non Farm
Pipelines
Radio Towers
Sign Towers
Ski Lift & Tram Towers
Surface Tanks
Towers, Cell Phone, Broadcast
Underground Tanks
Wind Powered Electrical
Generators/Equip/Towers

*Only billboard signage should be
classified Long Life. All other signage
see property code 10.

For more classification examples, please refer to the link listed below.

<http://propertytax.utah.gov/personal-property/valuation-guide.html>