

2014 PERSONAL PROPERTY VALUATION SCHEDULES

PROPERTY CODE 100	
Supplies	
Year Acquired	Percent Good
2014 & 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
2013	\$15.00

Examples of Property Include:

Video Tapes, CDs, DVDs, Blu-ray and computer games

PROPERTY CODE 401	
Rental Media	
Year Acquired	Percent Good
2012 & 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
2013	93%
2012	87%
2011	80%
2010	71%
2009	64%
2008	57%
2007	50%
2006	42%
2005	34%
2004	23%
2003 & 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
2013	71%
2012	42%
2011 & prior	11%

Property that 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
2013	62%
2012	46%
2011	21%
2010	9%
2009 & 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
2013	92%
2012	83%
2011	81%
2010	75%
2009	71%
2008	66%
2007	61%
2006	56%
2005	50%
2004	42%
2003	32%
2002	21%
2001 & 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
Well site Generators

PROPERTY CODE 30	
Heavy Equipment	
Year Acquired	Percent Good
2013	50%
2012	47%
2011	44%
2010	42%
2009	39%
2008	36%
2007	33%
2006	30%
2005	27%
2004	24%
2003	21%
2002	18%
2001	16%
2000 & prior	12%

Mobile machinery used in the construction & quarry industry as well as equipment used 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
2013	91%
2012	86%
2011	80%
2010	75%
2009	69%
2008	64%
2007	58%
2006	53%
2005	47%
2004	42%
2003	36%
2002	31%
2001	25%
2000	20%
1999	14%
1998 & Prior	9%
Residual Value	\$1,000

Examples of Property Include:

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

PROPERTY CODE 28	
Non-Capitalized Equipment	
Year Acquired	Percent Good
2013	75%
2012	50%
2011	25%
2010 & 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)

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2014 PERSONAL PROPERTY VALUATION SCHEDULES

PROPERTY CODE 15	
Short Life Equipment	
Year Acquired	Percent Good
2013	84%
2012	69%
2011	54%
2010	35%
2009 & 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
2013	91%
2012	83%
2011	75%
2010	64%
2009	55%
2008	45%
2007	36%
2006	25%
2005 & 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
2013	93%
2012	87%
2011	80%
2010	71%
2009	64%
2008	57%
2007	50%
2006	42%
2005	34%
2004	23%
2003 & 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 13	
Semiconductor Manufacturing	
Year Acquired	Percent Good
2013	47%
2012	34%
2011	24%
2010	15%
2009 & 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 105	
Furniture & Trade Fixtures Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2013	50%
2012	46%
2011	41%
2010	35%
2009	30%
2008	25%
2007	20%
2006	14%
2005 & prior	7%

Furniture & Trade Fixtures used **exclusively within a dwelling unit** that is a primary resident of a tenant.

Examples of Property Include:

Furniture Couches/Chairs
Household Furnishings

PROPERTY CODE 230	
Computer Integrated Machinery	
Year Acquired	Percent Good
2013	90%
2012	81%
2011	71%
2010	59%
2009	49%
2008	38%
2007	27%
2006 & 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 205	
Household Machinery & Equip Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2013	51%
2012	48%
2011	44%
2010	39%
2009	35%
2008	31%
2007	28%
2006	23%
2005	19%
2004	13%
2003 & prior	7%

Machinery & Equipment used **exclusively within a dwelling unit** that is a primary resident of a tenant.

Examples of Property Include:

Microwave Oven
Refrigerators/Freezers
Washers and Dryers
Window Mount Air Conditioners

PROPERTY CODE 12	
Aircraft/Manufacturing Tools & Dies	
Year Acquired	Percent Good
2013	84%
2012	70%
2011	54%
2010	36%
2009	20%
2008 & prior	4%

Examples of Property Include:

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

PROPERTY CODE 214	
Long Life Property	
Year Acquired	Percent Good
2013	96%
2012	93%
2011	91%
2010	85%
2009	82%
2008	80%
2007	78%
2006	75%
2005	74%
2004	70%
2003	64%
2002	57%
2001	50%
2000	44%
1999	37%
1998	30%
1997	23%
1996	15%
1995 & 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/classification-guide>