



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](http://www.co.weber.ut.us/assessor/personalprop)

March 4, 2014

**NOTICE OF 2014 BUSINESS PERSONAL PROPERTY TAX FILING**

Dear Taxpayer:

The State of Utah has a business personal property tax. All businesses which own personal property (business equipment) in Weber County on January 1<sup>st</sup> of each year must file a Signed Statement of Personal Property with the Weber County Assessor. Our records indicate you are a leasing company, and lease business equipment in Weber County. Enclosed with your packet is a summarized list of equipment you filed in 2013.

PLEASE PROVIDE OUR OFFICE WITH A LIST OF THE NAMES AND ADDRESSES OF THE COMPANIES OR INDIVIDUALS THAT YOU ARE LEASING TO IN WEBER COUNTY ONLY.

Statutes require you to report all business assets except Real Property (land and buildings) you own as of January 1, 2014 on the enclosed statement. Please refer to the valuation schedules to properly classify and depreciate your assets. For each individual tax district, a tax rate is listed for you to multiply by the total market value in that district to arrive at the tax amount due. For new locations, visit our website at: [www.co.weber.ut.us/assessor/personalprop](http://www.co.weber.ut.us/assessor/personalprop), and click "Find Your Tax Rate" for the new tax district and tax rate.

**We are pleased to offer the option of submitting your 2014 business equipment listing electronically. You can email your equipment listing to [weberleasing@co.weber.ut.us](mailto:weberleasing@co.weber.ut.us) in spreadsheet format. No PDF files please.**

**Tax Exempt:** A business with an aggregate taxable value of \$10,000 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 \$10,000. Your application for exemption may only be considered with a completed Signed Statement of Personal Property. Failure to file timely and submit a signed statement may result in a forfeiture of your application for exemption.

**Your Signed Statement and tax payment are due on or before May 15, 2014. Past due accounts will be subject to penalty and interest at the rate of 7<sup>0</sup>% annually.**

*If your lease has ended, sold or you are no longer in business, please go to [www.co.weber.ut.us/assessor/personalprop](http://www.co.weber.ut.us/assessor/personalprop) and file the "ONLINE Business Change Form".*

If you need assistance, please call (801)399-8572 or visit our office at 2380 Washington Blvd. Suite 380 Ogden. Our office hours are Monday through Friday 8 a.m. to 5 p.m.

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.

# 2014 SIGNED STATEMENT OF PERSONAL PROPERTY



**JOHN ULIBARRI • WEBER COUNTY ASSESSOR**

**Machel Maycock • Chief Deputy Assessor**

2380 Washington Blvd. STE 380

Ogden, UT 84401

Phone: (801) 399-8572 • Fax: (801) 399-8308

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OFFICE USE ONLY

**PLEASE VERIFY LOCATION ADDRESS**

ADDRESS INCORRECT? SEE BUSINESS CHANGE FORM

Line 1: Supplies - Enter the cost of supplies. \_\_\_\_\_ (1)

Line 2: Equipment – Enter Grand Total \_\_\_\_\_ (2)

Line 3: Total of lines 1 and 2 rounded to the nearest dollar.  
**If the total on line 3 is \$10,000 or less, STOP, do not calculate the tax at this time, sign form below. DO NOT DEDUCT \$10,000.** \_\_\_\_\_ (3)

Line 4: Tax Rate – **IMPORTANT NOTE:** If the business location has changed during the past year, please call (801) 399-8572 for the correct tax rate. \_\_\_\_\_ (4)

Line 5: Tax Amount Due – Line 3 multiplied by Line 4. \_\_\_\_\_ (5) Tax Due

Make check payable to: Weber County Assessor, 2380 Washington Blvd. STE 380, Ogden, UT 84401

**PLEASE NOTE: FILING AND PAYMENT DUE DATE MAY 15, 2014**

I do swear that this affidavit reflects a full, true, and correct account of all personal property within Weber County, Utah, subject to taxation which was owned, possessed, managed, or controlled by me at 12 o'clock noon on January 1<sup>st</sup> 2014, that no property has been transferred out of Weber County or disposed of for the purpose of avoiding any assessment. Unsigned affidavits will be returned and will be subject to interest and/or penalty if delayed. If your business qualifies for exemption from property tax based on the value detailed and listed herein, your signature on this statement of personal property is required. You are certifying that the taxable value of all tangible personal property owned by the legal entity listed above is \$10,000 or less. This application for exemption is not official until granted by the Board of Equalization. This form will be submitted to the board on your behalf by the Assessor. This exemption is determined by ownership. If you have tangible personal property at different locations, and you file more than one personal property statement, the total value of all tangible personal property at all locations will determine exemption eligibility.

Any Taxpayer dissatisfied with the taxable value may appeal by filing an application no later than May 15, 2014. Appeal forms may be obtained from the Weber County Auditor's office, 2380 Wash. Blvd. STE 320 Ogden, UT. 84401

[APPEALS MUST BE RECEIVED NO LATER THAN 5/15/2014](#)

**CUSTOMER SERVICE: (801) 399-8572**

### PLEASE CHECK ONE

- Sole Proprietor
- Partnership
- Corporation
- L.L.C.

Does the applicant listed above own property listed on other personal property statements at other locations within this County?

Nature of Business: \_\_\_\_\_

Yes [ ] No [ ] If, "yes" please list the other account numbers in space below.

Federal Tax ID: \_\_\_\_\_

Date Opened: \_\_\_\_\_

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ PHONE# \_\_\_\_\_  
**REQUIRED** **REQUIRED**

# 2014 PERSONAL PROPERTY VALUATION SCHEDULES

<b>PROPERTY CODE 100</b>	
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

<b>PROPERTY CODE 400</b>	
Rental Media	
Year Acquired	Percent Good
2013	\$15.00

**Examples of Property Include:**

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

<b>PROPERTY CODE 401</b>	
Rental Media	
Year Acquired	Percent Good
2012 & prior	\$3.00

**Examples of Property Include:**

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

<b>PROPERTY CODE 20</b>	
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

<b>PROPERTY CODE 155</b>	
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

<b>PROPERTY CODE 150</b>	
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

<b>PROPERTY CODE 203</b>	
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

<b>PROPERTY CODE 30</b>	
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

<b>PROPERTY CODE 40</b>	
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%
<b>Residual Value</b>	<b>\$1,000</b>

**Examples of Property Include:**

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

<b>PROPERTY CODE 28</b>	
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

<b>PROPERTY CODE 15</b>	
<b>Short Life Equipment</b>	
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

<b>PROPERTY CODE 10</b>	
<b>Furniture &amp; Trade Fixtures</b>	
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

<b>PROPERTY CODE 160</b>	
<b>Medical &amp; Dental Equipment</b>	
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

<b>PROPERTY CODE 13</b>	
<b>Semiconductor Manufacturing</b>	
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.

<b>PROPERTY CODE 105</b>	
<b>Furniture &amp; Trade Fixtures Used for Residential Purposes</b>	
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

<b>PROPERTY CODE 230</b>	
<b>Computer Integrated Machinery</b>	
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

<b>PROPERTY CODE 205</b>	
<b>Household Machinery &amp; Equip Used for Residential Purposes</b>	
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

<b>PROPERTY CODE 12</b>	
<b>Aircraft/Manufacturing Tools &amp; Dies</b>	
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

<b>PROPERTY CODE 214</b>	
<b>Long Life Property</b>	
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>