

2015 PERSONAL PROPERTY VALUATION SCHEDULES

PROPERTY CODE 100	
Supplies	
Year Acquired	Percent Good
2015 & 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
2014	\$15.00

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

PROPERTY CODE 401	
Rental Media	
Year Acquired	Percent Good
2013 & prior	\$3.00

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

PROPERTY CODE 20	
Machinery & Equipment	
Year Acquired	Percent Good
2014	93%
2013	85%
2012	77%
2011	70%
2010	63%
2009	54%
2008	46%
2007	38%
2006	30%
2005	21%
2004 & prior	11%

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

Examples of Property Include:

Air Compressors
 Amusement Rides
 Automotive Tools
 Bakery Equipment Bottling
 Bowling Equipment
 Brew/Distillery Equipment
 Cannery Equipment
 Carpet Cleaners Equipment
 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
2014	71%
2013	41%
2012 & prior	10%

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
2014	62%
2013	46%
2012	21%
2011	9%
2010 & 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
2014	93%
2013	88%
2012	81%
2011	76%
2010	70%
2009	61%
2008	56%
2007	50%
2006	44%
2005	38%
2004	31%
2003	21%
2002 & 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
2014	50%
2013	47%
2012	44%
2011	41%
2010	38%
2009	36%
2008	33%
2007	30%
2006	27%
2005	25%
2004	22%
2003	19%
2002	16%
2001 & prior	14%

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
2014	91%
2013	86%
2012	80%
2011	75%
2010	69%
2009	64%
2008	58%
2007	53%
2006	47%
2005	42%
2004	36%
2003	31%
2002	25%
2001	20%
2000	14%
1999 & 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
2014	75%
2013	50%
2012	25%
2011 & 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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2015 PERSONAL PROPERTY VALUATION SCHEDULES

PROPERTY CODE 15	
Short Life Equipment	
Year Acquired	Percent Good
2014	84%
2013	68%
2012	51%
2011	35%
2010 & 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
2014	91%
2013	81%
2012	72%
2011	63%
2010	54%
2009	43%
2008	33%
2007	23%
2006 & prior	12%

Non-mechanical furniture & trade fixtures

Examples of Property Include:

Auditorium & Theater Seats
Awnings
Bars & Sinks (Portable)
BBQs/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
2014	93%
2013	85%
2012	77%
2011	70%
2010	63%
2009	54%
2008	46%
2007	38%
2006	30%
2005	21%
2004 & prior	11%

Specialized 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
2014	47%
2013	34%
2012	24%
2011	15%
2010 & 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
2014	50%
2013	45%
2012	40%
2011	35%
2010	30%
2009	24%
2008	18%
2007	13%
2006 & 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
2014	90%
2013	79%
2012	68%
2011	59%
2010	48%
2009	36%
2008	25%
2007 & prior	13%

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
2014	51%
2013	47%
2012	42%
2011	39%
2010	35%
2009	30%
2008	25%
2007	21%
2006	17%
2005	12%
2004 & prior	6%

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
2014	84%
2013	68%
2012	52%
2011	36%
2010	19%
2009 & 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
2014	96%
2013	91%
2012	87%
2011	84%
2010	82%
2009	76%
2008	72%
2007	69%
2006	67%
2005	64%
2004	62%
2003	57%
2002	50%
2001	43%
2000	37%
1999	30%
1998	22%
1997	15%
1996 & 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/Equipment/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>