

## 2016 PERSONAL PROPERTY VALUATION SCHEDULE

<b>PROPERTY CODE 100</b>	
Supplies	
Year Acquired	Percent Good
2016 & 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
2015	\$15.00

**Examples of Property Include:**

Rental Video Tapes, CDs, DVDs, Blu-Ray and computer games

<b>PROPERTY CODE 401</b>	
Rental Media	
Year Acquired	Percent Good
2014 & prior	\$3.00

**Examples of Property Include:**

Rental Video Tapes, CDs, DVDs, Blu-Ray and computer games

<b>PROPERTY CODE 20</b>	
Machinery & Equipment	
Year Acquired	Percent Good
2015	91%
2014	84%
2013	76%
2012	68%
2011	61%
2010	54%
2009	45%
2008	37%
2007	29%
2006	20%
2005 & 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  
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  
Commercial Presses and 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
2015	69%
2014	40%
2013 & prior	10%

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

<b>PROPERTY CODE 150</b>	
Computer Hardware	
Year Acquired	Percent Good
2015	62%
2014	46%
2013	21%
2012	9%
2011 & prior	7%

**Examples of Property Include:**

CAD/CAM Systems  
Data Processing Equipment  
Data Processing Peripherals  
LAN Systems  
Mainframe Computers  
Personal Computers  
Plotters  
Copiers  
Copy, Fax, Printer Combination  
POS Systems-Non Manual

<b>PROPERTY CODE 203</b>	
Petroleum & Natural Gas Exploration & Prod. Equip.	
Year Acquired	Percent Good
2015	92%
2014	86%
2013	80%
2012	73%
2011	67%
2010	61%
2009	53%
2008	47%
2007	41%
2006	35%
2005	28%
2004	20%
2003 & 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
2015	49%
2014	46%
2013	43%
2012	41%
2011	38%
2010	35%
2009	33%
2008	30%
2007	27%
2006	24%
2005	22%
2004	19%
2003	16%
2002 & 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 & Front Loaders  
Batch Plants  
Cement Batch Plants  
Concrete/Cement Forms- Heavy Duty  
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
2015	90%
2014	86%
2013	81%
2012	77%
2011	72%
2010	68%
2009	64%
2008	59%
2007	55%
2006	49%
2005	45%
2004	39%
2003	34%
2002	28%
2001	23%
2000 & prior	16%
Residual Value	\$1,000

**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
2015	75%
2014	50%
2013	25%
2012 & 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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## 2016 PERSONAL PROPERTY VALUATION SCHEDULE

<b>PROPERTY CODE 15</b>	
Short Life Equipment	
Year Acquired	Percent Good
2015	83%
2014	67%
2013	51%
2012	34%
2011 & 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>	
Furniture & Trade Fixtures	
Year Acquired	Percent Good
2015	89%
2014	81%
2013	71%
2012	61%
2011	53%
2010	43%
2009	32%
2008	22%
2007 & prior	12%

Non-mechanical furniture & trade fixtures

**Examples of Property Include:**

Auditorium & Theater Seats  
Awnings  
Bars & Sinks (Portable)  
BBQs/Fireplaces  
Beauty/Barber Shop Fixtures  
Booths, Tables & Chairs  
Cabinets & Shelves (Portable)  
Cashier's Island  
Check Out Counters  
Decorations  
Display-Cases & Racks (Non Refrigerated)  
Exercise Equipment  
Furniture- All Types  
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  
Televisions  
Water Slides

<b>PROPERTY CODE 160</b>	
Medical & Dental Equipment	
Year Acquired	Percent Good
2015	91%
2014	84%
2013	76%
2012	68%
2011	61%
2010	54%
2009	45%
2008	37%
2007	29%
2006	20%
2005 & 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

<b>PROPERTY CODE 13</b>	
Semiconductor Manufacturing	
Year Acquired	Percent Good
2015	47%
2014	34%
2013	24%
2012	15%
2011 & 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>	
Furniture & Trade Fixtures Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2015	49%
2014	45%
2013	39%
2012	34%
2011	29%
2010	24%
2009	18%
2008	12%
2007 & 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>	
Computer Integrated Machinery	
Year Acquired	Percent Good
2015	88%
2014	79%
2013	68%
2012	57%
2011	47%
2010	36%
2009	24%
2008 & prior	12%

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  
Digital Movie Projection Equipment  
Ultrasound (Sonograph) Equipment  
Mammography Units  
Digital X-Ray Machines  
Other Computer Integrated Machinery

<b>PROPERTY CODE 205</b>	
Household Machinery & Equip Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2015	50%
2014	46%
2013	42%
2012	37%
2011	34%
2010	30%
2009	25%
2008	20%
2007	16%
2006	11%
2005 & 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

<b>PROPERTY CODE 285</b>	
Non-Capitalized Equipment Used for Residential Purposes	
Year Acquired	Percent Good
2015	41%
2014	28%
2013	14%
2012 & prior	0%

Equipment **must** qualify for class 28 AND be used **exclusively within a dwelling unit** that is a primary resident of a tenant.

<b>PROPERTY CODE 12</b>	
Aircraft/Manufacturing Tools & Dies	
Year Acquired	Percent Good
2015	83%
2014	68%
2013	51%
2012	35%
2011	19%
2010 & 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>	
Long Life Property	
Year Acquired	Percent Good
2015	94%
2014	91%
2013	86%
2012	82%
2011	79%
2010	76%
2009	70%
2008	67%
2007	64%
2006	61%
2005	59%
2004	55%
2003	50%
2002	43%
2001	36%
2000	29%
1999	22%
1998	15%
1997 & 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>