



JOHN ULIBARRI • WEBER COUNTY ASSESSOR
Joseph H. Olsen • Chief Deputy Assessor

Weber County Assessor - Weber Center
2380 Washington Blvd. STE 380 Ogden, Utah 84401
(801) 399-8572 Fax: (801) 399-8308
www.webercountyutah.gov/assessor/pproperty.php

March 1, 2016

NOTICE OF 2016 BUSINESS PERSONAL PROPERTY ONLINE TAX FILING

Dear Weber County Business Owner,

For the 2016 Business Personal Property tax filing you will now be required to file online. You will not be receiving a packet containing the necessary filing documents. Access your summarized account information online at www.webercountyutah.gov/assessor/pproperty.php. Business assets such as: computers, telephones, copiers, trade fixtures, furniture, signage, equipment, machinery and other like personal property owned and/or used in connection with your business as of January 1, 2016 is subject to taxation.

Please refer to your account number and secure password located above to utilize our online filing system. Filing online is quick, safe, and efficient. For complete instructions, forms, and payment options, visit our website at www.webercountyutah.gov/assessor/pproperty.php. Please note: **IF YOU ARE UNABLE TO FILE ONLINE, PLEASE CALL OUR OFFICE AT (801)399-8572 FOR ASSISTANCE.**

Tax Exempt: A business with an aggregate taxable value of \$10,300 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 \$10,300. **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 16, 2016. Past due accounts will be subject to penalty and interest at the rate of 7⁰% annually.

If your business has closed or you no longer own this business, please complete the online "Business Change Form" found on our website.

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- ... Each person who fails to file the 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 statement. The penalty imposed by this section may not be waived or reduced by the assessor, county commission, or county board of equalization.

2016 SIGNED STATEMENT OF PERSONAL PROPERTY



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OFFICE USE ONLY

PLEASE VERIFY LOCATION ADDRESS
ADDRESS INCORRECT? SEE BUSINESS CHANGE FORM

Line 1: Equipment and Supplies – Enter Grand Total of Market Values.	_____ (1)
Line 2: Acquisitions and Deletions– Schedule A.	_____ (2)
Line 3: Total of lines 1 and 2 rounded to the nearest dollar. If the total on line 3 is \$10,300 or less, STOP, do not calculate the tax at this time, sign form below. DO NOT DEDUCT \$10,300.	_____ (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 16, 2016

I do swear that this signed statement 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 1st 2016, that no property has been transferred out of Weber County or disposed of for the purpose of avoiding any assessment. Unsigned statements 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 \$10,300 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 16, 2016. 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 5/16/2016

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?

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

Nature of Business: _____

Federal Tax ID: _____

Date Opened: _____

SIGNATURE _____ DATE _____ PHONE# _____
REQUIRED REQUIRED

2016 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 100	
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

PROPERTY CODE 400	
Rental Media	
Year Acquired	Percent Good
2015	\$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
2014 & 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
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

PROPERTY CODE 155	
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

PROPERTY CODE 150	
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

PROPERTY CODE 203	
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

PROPERTY CODE 30	
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

PROPERTY CODE 40	
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.

PROPERTY CODE 28	
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)

2016 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 15	
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

PROPERTY CODE 10	
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

PROPERTY CODE 160	
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

PROPERTY CODE 13	
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.

PROPERTY CODE 105	
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

PROPERTY CODE 230	
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

PROPERTY CODE 205	
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

PROPERTY CODE 285	
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.

PROPERTY CODE 12	
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

PROPERTY CODE 214	
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>