

## 2017 PERSONAL PROPERTY VALUATION SCHEDULE

<b>PROPERTY CODE 100</b>	
Supplies	
Year Acquired	Percent Good
2017 & 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
2016	\$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
2015 & 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
2016	90%
2015	84%
2014	76%
2013	68%
2012	61%
2011	54%
2010	45%
2009	37%
2008	29%
2007	20%
2006 & 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

<b>PROPERTY CODE 155</b>	
Short Life Property	
Year Acquired	Percent Good
2016	69%
2015	40%
2014 & 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
2016	62%
2015	46%
2014	21%
2013	9%
2012 & 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
2016	92%
2015	84%
2014	79%
2013	72%
2012	65%
2011	59%
2010	53%
2009	45%
2008	39%
2007	33%
2006	26%
2005	18%
2004 & prior	10%

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
2016	49%
2015	46%
2014	43%
2013	40%
2012	38%
2011	35%
2010	32%
2009	29%
2008	26%
2007	24%
2006	21%
2005	18%
2004	15%
2003 & prior	13%

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
2016	91%
2015	86%
2014	80%
2013	75%
2012	69%
2011	64%
2010	58%
2009	53%
2008	47%
2007	42%
2006	36%
2005	31%
2004	25%
2003	20%
2002	14%
2001 & prior	9%
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
2016	75%
2015	50%
2014	25%
2013 & 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)

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

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<b>PROPERTY CODE 15</b>	
Short Life Equipment	
Year Acquired	Percent Good
2016	82%
2015	67%
2014	51%
2013	34%
2012 & 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
2016	89%
2015	80%
2014	71%
2013	61%
2012	52%
2011	43%
2010	32%
2009	22%
2008 & 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
2016	90%
2015	84%
2014	76%
2013	68%
2012	61%
2011	54%
2010	45%
2009	37%
2008	29%
2007	20%
2006 & 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
2016	47%
2015	34%
2014	24%
2013	15%
2012 & 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
2016	49%
2015	44%
2014	39%
2013	34%
2012	29%
2011	24%
2010	18%
2009	12%
2008 & 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
2016	88%
2015	78%
2014	67%
2013	57%
2012	47%
2011	36%
2010	24%
2009 & 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
2016	50%
2015	46%
2014	42%
2013	37%
2012	34%
2011	30%
2010	25%
2009	20%
2008	16%
2007	11%
2006 & 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
2016	41%
2015	28%
2014	14%
2013 & 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
2016	82%
2015	67%
2014	51%
2013	35%
2012	19%
2011 & 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
2016	94%
2015	90%
2014	86%
2013	81%
2012	79%
2011	76%
2010	70%
2009	66%
2008	64%
2007	60%
2006	59%
2005	54%
2004	49%
2003	43%
2002	36%
2001	29%
2000	22%
1999	15%
1998 & 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>