



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 8, 2017

NOTICE OF 2017 BUSINESS PERSONAL PROPERTY ONLINE TAX FILING

Dear Weber County Business Owner,

In accordance with the provisions set forth under the Revenue and Taxation laws for the State of Utah, taxable business entities are required to pay an annual self-assessing Personal Property Tax. Such tax is levied against all personal property assets (i.e. trade fixtures, equipment, computers, telephone systems, furniture, tools, signage, etc.) owned and/or used by the "business" as of January 1st of each year.

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 15, 2017. Past due accounts will be subject to penalty and interest at the rate of 7% 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.



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2017 Personal Property Tax Instructions

File Online: www.webercountyutah.gov/Assessor/pproperty.php

- The process for calculating property tax begins with determining the market value of each personal property asset.
 - 1 Enter the total cost of all supplies on hand as of January 1, 2017 on line 1 of the signed statement. Supplies are items such as: general office supplies and maintenance supplies.
 - 2 Next, list each of your assets under the "Property Description" column (B) on Schedule D.
 - 3 Next to each asset listing, indicate the year the property was acquired (column C), the original cost or purchase price of the item (column D), and the quantity (column E).
 - 4 Utilizing the Valuation Schedules, determine a property classification (property code) for each property item and indicate the respective classification in the Property Code column (column A). After determining a correct property code, determine its "Percent Good" based on the year of acquisition. Enter the Percent Good figure in the Depreciation Rate column (Column G).
 - 5 Now take the cost or purchase price of the asset multiplied by its respective percent good to arrive at market value and enter each value under the Market Value column (column H).
 - 6 Follow step 1 through 5 for each asset.
 - 7 Sum all market values and enter the total on Line 2 of the 2017 Signed Statement.
 - 8 Add the amounts on Line 1 and Line 2 and enter the Total Market Value on Line 3.
- To get the correct tax rate please visit our website at: www.webercountyutah.gov/Assessor/pproperty.php and click "Find Your Tax Rate" or call our office at (801)399-8572.
- To calculate your total tax due: multiply the total market value by the tax rate and enter the result on Line 5 of the Signed Statement.

2017 SIGNED STATEMENT OF PERSONAL PROPERTY



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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 from Schedule D (reverse). _____ (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 15, 2017

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 2017, 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.

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.

Any Taxpayer dissatisfied with the taxable value may appeal by filing an application no later than May 15, 2017. 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 5/15/2017

CUSTOMER SERVICE: (801) 399-8572

PLEASE CHECK ONE

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

Nature of Business: _____

Federal Tax ID: _____

Date Opened: _____

SIGNATURE _____ DATE _____ PHONE# _____

REQUIRED **REQUIRED**



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WEBER COUNTY ASSESSOR 2017 SIGNED STATEMENT OF PERSONAL PROPERTY

SCHEDULE D

Equipment Description and Value

List all business furniture, fixtures and equipment owned and/or used in connection with your business

More forms are available on-line @ www.webercountyutah.gov/Assessor/pproperty.php

See Schedule (A) Property Code	(B) Property Description	(C) Year of Acquisition	(D) Original Cost	(E) Quantity	(D) x (E) (F) Total Cost	See Schedule (G) Depreciation Rate	(F) x (G)= (H) Market Value
<i>Examples:</i>	<i>Examples only</i>						
150	HP Laptop Computer	2016	1,350	2	2,700	62%	1,674
155	Software	2015	1,250	2	2,500	40%	1,000

Enter Equipment Detail Here:

Please indicate the total cost of all "Supplies" (Property Code 100) on Line 1 of the Signed Statement ~ Do not include Supplies Cost and Detail on Schedule D

Please enter the total market value of all property on Line 2 of the Signed Statement:

Total Market Value: _____

More forms are available on-line @ www.webercountyutah.gov/Assessor/pproperty.php



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ACCOUNT# _____

LEASED OR RENTED EQUIPMENT

LIST ITEMIZED LEASED OR RENTED EQUIPMENT BELOW. (DO NOT TRANSFER ANY TOTALS TO THE SIGNED STATEMENT)

NOTE: IF YOUR EQUIPMENT IS CONSIDERED A "CONDITIONAL SALE LEASE" MAKE SURE IT HAS PREVIOUSLY BEEN REPORTED OR LIST IT ON THE SCHEDULE A IN THE *EQUIPMENT ACQUIRED* AREA. YOU ARE REQUIRED TO LIST AND PAY TAXES ON THIS EQUIPMENT AS IF IT WERE OWNED BY YOU.

NAME AND ADDRESS OF LESSOR	EQUIPMENT DESCRIPTION	STARTING DATE OF LEASE	COST AT START DATE

ATTACH SEPARATE SHEET(S) IF NECESSARY

Business Change Form

Business Name _____ Account _____

Owner _____ Telephone _____

Mailing Address _____

Physical Address _____

Contact Person _____

Telephone _____ E-Mail _____

CHANGE OF ADDRESS

☐ Mailing ☐ Location

Previous Address _____

New Address _____ When _____

BUSINESS NAME CHANGED

Previous Name _____

New Name _____

SOLD BUSINESS

Date Business Sold _____ Business at same location? Yes No

Who has possession of equipment? _____

CLOSED BUSINESS

Date Business ceased operating: _____ Business License cancelled? Yes No

What happened to the Equipment? _____

FILED BANKRUPTCY

What is the case number? _____ Status of Filing _____

Date of Bankruptcy _____ Business in operation? Yes No

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2017 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 100	
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

PROPERTY CODE 400	
Rental Media	
Year Acquired	Percent Good
2016	\$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
2015 & 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
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

PROPERTY CODE 155	
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

PROPERTY CODE 150	
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

PROPERTY CODE 203	
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

PROPERTY CODE 30	
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

PROPERTY CODE 40	
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.

PROPERTY CODE 28	
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)

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

Continued on the Back

2017 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 15	
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

PROPERTY CODE 10	
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

PROPERTY CODE 160	
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

PROPERTY CODE 13	
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.

PROPERTY CODE 105	
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

PROPERTY CODE 230	
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

PROPERTY CODE 205	
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

PROPERTY CODE 285	
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.

PROPERTY CODE 12	
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

PROPERTY CODE 214	
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>