



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

March 1, 2018

NOTICE OF 2018 BUSINESS PERSONAL PROPERTY ONLINE TAX FILING

Dear Weber County Business Owner,

For the 2018 Business Personal Property tax filing you will now be required to file online. 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, 2018 is subject to taxation.

Please refer to your account number and secure pin located above to utilize our online filing system. On the reverse hereof is a detailed set of instructions for filing online. 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 \$10,500 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 \$10,500. 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, 2018. Past due accounts will be subject to penalty and interest at the rate of 7.25 % 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- ... any person who does not file a 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 affidavit. 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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2018 Personal Property Tax Online Filing Instructions

www.webercountyutah.gov/Assessor/pproperty.php

All businesses are required to submit an annual self-assessing personal property tax filing. The process of filing your business personal property tax begins with gathering your records.

- A complete list of all assets (trade fixtures, equipment, machinery, signage, computers, furniture, etc.) used in connection with your business as of January 1, 2018 is needed. This list should include: item description, acquisition year, acquisition cost, and quantity.
- Lease agreements for any equipment being leased or rented, used in connection with your business as of January 1, 2018.
- The total cost of supplies on hand as of January 1, 2018 (divide the year's total supply amount by 12). Supplies include items such as general office supplies and maintenance supplies.

Access the Online Personal Property filing system at www.webercountyutah.gov/Assessor/pproperty.php

Click on 'File Online Business Personal Property' and refer to your account number and password located on the reverse hereof to log in.

- Filing online is quick, safe, and efficient.
- First, please verify basic contact and location information.
- Enter the information on all leased or rented equipment (please do not list registered motor vehicles or land and buildings).
- The equipment listing reported from the previous year will be available to update.
- Begin adding equipment acquired in 2017 by selecting a correct classification code (refer to the valuation schedules/descriptions if unsure), then add the item description, year acquired, quantity, and cost.
- Once your additions have been completed, begin deleting assets that were disposed of during 2017. Once you have selected all assets to be removed, click 'Save Changes'.
- As you add and delete equipment to the filing system, it will automatically calculate a taxable value based on the classification code, cost and quantity chosen.
- Once all changes have been made to your equipment listing, your total taxable value and total tax due will be calculated. If the total taxable value is \$10,500 or less, you will be exempt from payment.
- Once you proceed to the 'Final Steps', you will electronically sign the Signed Statement for submission.
- After submitting your filing, be sure to 'Print Return' for your records.
- If required, electronic payments can be made in the form of an e-check or credit card. A fee of 2.45% (\$1.95 minimum) is charged on all credit card transactions; Weber County does not receive this fee.
- If you elect to pay your personal property tax via postal mail, please ensure the payment is postmarked by May 15, 2018 to avoid interest.

Once you have completed the entire online filing process, your filing will be reviewed by a personal property appraiser in our office. If any changes are necessary, we will correct them and notify you of any changes.

If you need assistance, please call our office at (801) 399-8572. Office hours are Monday through Friday, 8 a.m. to 5 p.m.

Thank you for using our online filing system.

Utah Code: 59-2-307- ... any person who does not file a 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 affidavit. The penalty imposed by this section may not be waived or reduced by the assessor, county commission, or county board of equalization.

2018 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 \$10,500 or less, STOP, do not calculate the tax at this time, sign form below. DO NOT DEDUCT \$10,500. _____ (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, 2018

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 2018, 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 \$10,500 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, 2018. 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 MAY 15, 2018

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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Account Number: _____

SCHEDULE A: PERSONAL PROPERTY ACQUIRED OR DISPOSED OF IN 2017

Part 1 – Personal Property Acquired During 2017

Describe each item of Personal Property acquired, which has not been previously reported or is not on the existing equipment listing.

Identify the acquisition and calculate the market value using the valuation schedules enclosed.

PROPERTY CODE	ITEM DESCRIPTION PLEASE BE SPECIFIC	YEAR ACQUIRED	COST OR PURCHASE PRICE	X QUANTITY	X DEPRECIATION (SEE SCHEDULES)	= MARKET VALUE

ATTACH SEPARATE SHEET(S) IF NECESSARY

LINE 1: TOTAL MARKET VALUE OF PROPERTY ACQUISITIONS _____

Part 2 – Personal Property Disposed of During 2017

Describe each item of Personal Property disposed of in 2017. Identify the cost to be deleted and calculate the market value using the valuation schedules and the equipment listing enclosed in your packet.

Property CANNOT be deleted in this section unless it is printed on the equipment listing

PROPERTY CODE	ITEM DESCRIPTION PLEASE BE SPECIFIC	YEAR ACQUIRED	COST OR PURCHASE PRICE	X QUANTITY	X DEPRECIATION (SEE SCHEDULES)	= MARKET VALUE

ATTACH SEPARATE SHEET(S) IF NECESSARY

LINE 2: TOTAL MARKET VALUE OF PROPERTY DISPOSED OF (_____)

LINE 3: LINE 1 MINUS LINE 2. TRANSFER THIS AMOUNT TO LINE 2 ON SIGNED STATEMENT _____



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Account Number: _____

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 listed 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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2018 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 100	
Supplies	
Year Acquired	Percent Good
2018 & prior	100%

Cost should include sales tax/freight

Examples of Property Include:

Maintenance & Cleaning supplies, fuel, replacement parts, oil, office supplies

PROPERTY CODE 155	
Short Life Property	
Year Acquired	Percent Good
2017	70%
2016	41%
2015 & 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, Decorative
Pots & Pans
Utensils & Silverware
Wood Pallets

PROPERTY CODE 400	
Rental Media	
Year Acquired	Percent Good
2017	\$15.00

Examples of Property Include:

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

PROPERTY CODE 150	
Computer Hardware	
Year Acquired	Percent Good
2017	62%
2016	46%
2015	21%
2014	9%
2013 & 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
Printer/Copy Machines
POS Systems-Non Manual

PROPERTY CODE 401	
Rental Media	
Year Acquired	Percent Good
2016 & prior	\$3.00

Examples of Property Include:

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

PROPERTY CODE 10	
Furniture & Trade Fixtures	
Year Acquired	Percent Good
2017	90%
2016	82%
2015	72%
2014	62%
2013	53%
2012	44%
2011	33%
2010	22%
2009 & 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
Framing
Motel/Hotel Beds and Furniture
Mobile Offices
Office and Concession Trailers
Movable Partitions
Movie Screens
Musical Instruments
Signs, Mechanical & Electrical
*LED Component of a billboard
Tanning Booths
Televisions
Water Slides

PROPERTY CODE 20	
Machinery & Equipment	
Year Acquired	Percent Good
2017	92%
2016	85%
2015	77%
2014	69%
2013	62%
2012	55%
2011	46%
2010	37%
2009	29%
2008	21%
2007 & 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 30	
Heavy Equipment	
Year Acquired	Percent Good
2017	48%
2016	45%
2015	42%
2014	40%
2013	37%
2012	34%
2011	32%
2010	29%
2009	26%
2008	23%
2007	21%
2006	18%
2005	15%
2004 & 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 28	
Non-Capitalized Equipment	
Year Acquired	Percent Good
2017	75%
2016	50%
2015	25%
2014 & 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)

PROPERTY CODE 13	
Semiconductor Manufacturing	
Year Acquired	Percent Good
2017	47%
2016	34%
2015	24%
2014	15%
2013 & prior	6%

Examples of Property Include:

Clean Room Equipment
Chemical & Gas Systems
Crystal Growing Equipment
Deionized Water Systems
Encapsulation Equipment
Photo Mask & Wafer Equip.

Continued on Back

2018 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 15	
Short Life Equipment	
Year Acquired	Percent Good
2017	84%
2016	68%
2015	51%
2014	35%
2013 & 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)
Drones
Fax Machines
Microwave Communications Equip.
Music/Stereo Systems & Radios
Reservation Terminals
Shopping Carts
Small Equipment Rental
Sound Systems
Surveillance Camera/TV
Telephone Systems & Equip.
Typewriters
Video Game Machines

PROPERTY CODE 160	
Medical & Dental Equipment	
Year Acquired	Percent Good
2017	92%
2016	85%
2015	77%
2014	69%
2013	62%
2012	55%
2011	46%
2010	37%
2009	29%
2008	21%
2007 & 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 230	
Computer Integrated Machinery	
Year Acquired	Percent Good
2017	89%
2016	80%
2015	69%
2014	58%
2013	47%
2012	37%
2011	24%
2010 & 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 12	
Aircraft/Manufacturing Tools & Dies	
Year Acquired	Percent Good
2017	84%
2016	69%
2015	52%
2014	36%
2013	19%
2012 & 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
2017	95%
2016	92%
2015	87%
2014	83%
2013	80%
2012	77%
2011	71%
2010	67%
2009	64%
2008	62%
2007	59%
2006	55%
2005	50%
2004	44%
2003	37%
2002	30%
2001	23%
2000	15%
1999 & prior	8%

Property having a long physical life.

Examples of Property Include:

*Billboards (excluding LED component)
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. For all other signage,
including the LED component of a
billboard, see property code 10.

PROPERTY CODE 203	
Petroleum & Natural Gas Exploration & Prod. Equip.	
Year Acquired	Percent Good
2017	93%
2016	85%
2015	80%
2014	73%
2013	66%
2012	60%
2011	54%
2010	46%
2009	40%
2008	33%
2007	26%
2006	19%
2005 & 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 105	
Furniture & Trade Fixtures Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2017	50%
2016	45%
2015	40%
2014	34%
2013	29%
2012	24%
2011	18%
2010	12%
2009 & 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 285	
Non-Capitalized Equipment Used for Residential Purposes	
Year Acquired	Percent Good
2017	41%
2016	28%
2015	14%
2014 & 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 205	
Household Machinery & Equip Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2017	51%
2016	47%
2015	42%
2014	38%
2013	34%
2012	30%
2011	25%
2010	20%
2009	16%
2008	12%
2007 & 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

For more classification examples, please refer to the link listed below.

<https://propertytax.utah.gov/personal/classification-guide>