



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

February 9, 2019

NOTICE OF 2019 BUSINESS PERSONAL PROPERTY TAX FILING

Dear Taxpayer:

In accordance with the provisions set forth under the Revenue and Taxation laws of the State of Utah, taxable business entities are required to pay Personal Property Tax. Such tax is levied against all personal property (business equipment) in Weber County on January 1st of each year. Our records indicate you are a leasing company, and lease business equipment in Weber County. Statutes require you to report all business assets except Real Property (land and buildings) you own as of January 1, 2019 on the enclosed statement.

Enclosed with your packet is a summarized list of equipment reported in 2019. Please refer to the valuation schedules to properly classify and depreciate your assets. For each individual tax district, a tax rate is listed for you to multiply by the total market value in that district to arrive at the tax amount due. For new locations, please visit www.webercountyutah.gov/Assessor/pproperty.php and click "Find Your Tax Rate" for the correct tax district and tax rate.

Note: Please provide a list of the names and addresses of the companies or individuals you are leasing to in Weber County only. This list can be submitted electronically by emailing the equipment listing to weberleasing@co.weber.ut.us in spreadsheet format. No PDF files please.

New for 2019: The classification code for Medical and Dental Equipment has been dissolved. Medical & Dental Equipment and Machinery & Equipment assets will now be classified together. These two classes have been merged together due to the depreciation schedules of both classes historically being the same. The combined class has been named Machinery & Equipment and Medical & Dental Equipment. Please adjust your records accordingly.

Tax Exempt: A business with an aggregate taxable value of \$10,800 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 \$10,800. 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, 2019. Past due accounts will be subject to penalty and interest at the rate of 8.45% annually.

If your lease has ended, sold or you are no longer in business, please go to www.webercountyutah.gov/Assessor/pproperty.php and complete the online "Business Change Form".

If you need assistance, please call (801) 399-8572 or visit our office at 2380 Washington Blvd. Suite 380, Ogden UT. 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.

2019 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 \$10,800 or less, STOP, do not calculate the tax at this time, sign form below. DO NOT DEDUCT \$10,800. _____ (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, 2019

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 2019, 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 \$10,800 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, 2019. Appeal forms may be obtained from the Weber County Auditor's office, 2380 Washington Blvd. STE 320 Ogden, UT. 84401

APPEALS MUST BE RECEIVED NO LATER THAN MAY 15, 2019

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

2019 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 150	
Computer Hardware	
Year Acquired	Percent Good
2018	62%
2017	46%
2016	21%
2015	9%
2014 & 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 155	
Short Life Property	
Year Acquired	Percent Good
2018	72%
2017	42%
2016 & prior	11%

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 20	
Machinery & Equipment and Medical & Dental Equipment	
Year Acquired	Percent Good
2018	94%
2017	87%
2016	79%
2015	71%
2014	64%
2013	56%
2012	47%
2011	38%
2010	30%
2009	21%
2008 & prior	11%

Machinery & Equipment:

Machinery & tooling used in production and processing industries. Equipment used in service industries such as service stations, laundry & dry cleaning cleaning, 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
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
Pumps- Air, Water, Fuel
Refrigerated Display Cases
Refrigeration Equipment
Sanders and Saws
Service Station Equipment
Sewing Machine
Shoe Repair Machinery
Ski Lift Machinery
Smelter Equipment
Snow Removal Equipment
Submerged Pumps
Tools, Hand and Power
Wheel Alignment & Balancing Equipment
Welders
Woodworking Equipment
*Continued

PROPERTY CODE 20	
Machinery & Equipment and Medical & Dental Equipment	
*Continued	

Medical & Dental Equipment:

Specialized Equipment used in Medical Profession & Health Care Industry

Examples of Property Include:

Beds, Medical
Dental Equipment & Instruments
Electrolysis Machines, Medical
Exam Tables & Chairs
Eye Examination Equipment, Medical
Hospital Equipment
Lensometer, Medical
Lenses, Medical
Medical Equipment & Instruments
Mesoptometers
Microscopes
Nitrous Oxide Systems and Tanks
Optical Equipment & Instruments
Sterilizers, Medical
Surgiscope, Medical
Thermometer, Medical
X-Ray Machines
Veterinary Instruments & Equipment

PROPERTY CODE 10	
Furniture & Trade Fixtures	
Year Acquired	Percent Good
2018	92%
2017	84%
2016	74%
2015	64%
2014	55%
2013	45%
2012	34%
2011	23%
2010 & 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 15	
Short Life Equipment	
Year Acquired	Percent Good
2018	86%
2017	70%
2016	53%
2015	35%
2014 & 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 30	
Heavy Equipment	
Year Acquired	Percent Good
2018	49%
2017	47%
2016	44%
2015	42%
2014	39%
2013	37%
2012	35%
2011	32%
2010	30%
2009	28%
2008	25%
2007	23%
2006	20%
2005 & 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

Continued on Back

2019 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 100	
Supplies	
Year Acquired	Percent Good
2019 & 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
2018	\$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
2017 & prior	\$3.00

Examples of Property Include:

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

PROPERTY CODE 214	
Long Life Property	
Year Acquired	Percent Good
2018	96%
2017	94%
2016	89%
2015	85%
2014	82%
2013	79%
2012	73%
2011	69%
2010	64%
2009	63%
2008	59%
2007	57%
2006	51%
2005	45%
2004	38%
2003	30%
2002	23%
2001	15%
2000 & 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 12	
Aircraft/Manufacturing Tools & Dies	
Year Acquired	Percent Good
2018	86%
2017	70%
2016	53%
2015	36%
2014	19%
2013 & 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 28	
Non-Capitalized Equipment	
Year Acquired	Percent Good
2018	75%
2017	50%
2016	25%
2015 & 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 230	
Computer Integrated Machinery	
Year Acquired	Percent Good
2018	91%
2017	81%
2016	70%
2015	59%
2014	48%
2013	38%
2012	25%
2011 & prior	13%

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 203	
Petroleum & Natural Gas Exploration and Prod. Equip.	
Year Acquired	Percent Good
2018	95%
2017	87%
2016	81%
2015	74%
2014	67%
2013	61%
2012	55%
2011	46%
2010	40%
2009	34%
2008	27%
2007	19%
2006 & 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 285	
Non-Capitalized Equipment Used for Residential Purposes	
Year Acquired	Percent Good
2018	41%
2017	28%
2016	14%
2015 & 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
2018	52%
2017	48%
2016	43%
2015	39%
2014	35%
2013	31%
2012	26%
2011	21%
2010	17%
2009	12%
2008 & 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 13	
Semiconductor Manufacturing	
Year Acquired	Percent Good
2018	47%
2017	34%
2016	24%
2015	15%
2014 & 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
2018	51%
2017	46%
2016	41%
2015	35%
2014	30%
2013	25%
2012	19%
2011	13%
2010 & 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

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

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