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 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 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 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 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
Mesoptomers
Microscopes
Nitrous Oxide Systems and Tanks
Optical Equipment & Instruments
Sterilizers, Medical
Surgiscope, Medical
Thermometer, Medical
X-Ray Machines
Veterinary Instruments & Equipment

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 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 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 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 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 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 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 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 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 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 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 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