2020 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 150
Computer Hardware

Year Acquired	Percent Good
2019	62%
2018	46%
2017	21%
2016	9%
2015 & 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
Thermal Printer

PROPERTY CODE 155
Short Life Property

Year Acquired	Percent Good
2019	75%
2018	44%
2017 & 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
2019	97%
2018	91%
2017	82%
2016	74%
2015	66%
2014	59%
2013	48%
2012	40%
2011	31%
2010	22%
2009 & 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
2019	51%
2018	49%
2017	47%
2016	45%
2015	41%
2014	39%
2013	37%
2012	35%
2011	33%
2010	31%
2009	29%
2008	25%
2007	23%
2006 & prior	15%

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 10
Furniture & Trade Fixtures

Year Acquired	Percent Good
2019	96%
2018	87%
2017	77%
2016	66%
2015	57%
2014	47%
2013	35%
2012	24%
2011 & 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
2019	89%
2018	73%
2017	55%
2016	37%
2015 & 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

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PROPERTY CODE 100
Supplies

Year Acquired	Percent Good

PROPERTY CODE 400
Rental Media

Year Acquired	Percent Good

PROPERTY CODE 401
Rental Media

Year Acquired	Percent Good

PROPERTY CODE 214
Long Life Property

Year Acquired	Percent Good

2020 PERSONAL PROPERTY VALUATION SCHEDULE

2020 & prior	100%

Cost should include sales tax/freight
Examples of Property Include:
Maintenance & Cleaning supplies, fuel, replacement parts, oil, office supplies

2019	$15.00

Examples of Property Include:
Rental Video Tapes, CDs, DVDs, Blu-Ray and computer games

2018 & prior	$3.00

Examples of Property Include:
Rental Video Tapes, CDs, DVDs, Blu-Ray and computer games

2019	97%
2018	96%
2017	93%
2016	88%
2015	85%
2014	82%
2013	76%
2012	72%
2011	65%
2010	64%
2009	59%
2008	58%
2007	53%
2006	47%
2005	39%
2004	31%
2003	24%
2002	16%
2001 & prior	8%

PROPERTY CODE 12
Aircraft/Manufacturing Tools & Dies

Year Acquired	Percent Good
2019	89%
2018	73%
2017	56%
2016	38%
2015	20%
2014 & 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
2019	97%
2018	90%
2017	84%
2016	76%
2015	69%
2014	63%
2013	57%
2012	48%
2011	42%
2010	35%
2009	28%
2008	20%
2007 & prior	11%

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 28
Non-Capitalized Equipment

Year Acquired	Percent Good
2019	75%
2018	50%
2017	25%
2016 & 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
2019	41%
2018	28%
2017	14%
2016 & 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
2019	47%
2018	34%
2017	24%
2016	15%
2015 & 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 230
Computer Integrated Machinery

Year Acquired	Percent Good
2019	95%
2018	85%
2017	73%
2016	61%
2015	50%
2014	39%
2013	26%
2012 & 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
2019	53%
2018	50%
2017	45%
2016	40%
2015	36%
2014	32%
2013	26%
2012	22%
2011	17%
2010	12%
2009 & 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 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
2019	52%
2018	47%
2017	42%
2016	36%
2015	31%
2014	25%
2013	19%
2012	13%
2011 & 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