



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

January 30, 2020

NOTICE OF 2020 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, 2020 on the enclosed statement.

Enclosed with your packet is a summarized list of equipment reported in 2020. 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 2020: Utah law states a business that has filed and qualified for the personal property tax exemption for five (5) consecutive years is not required to file a business personal property signed statement with the Assessor's Office. Please note: The Weber County Assessor's Office will notify you if your business has filed and qualified for the exemption for five (5) consecutive years.

Tax Exempt: A business with an aggregate taxable value of \$15,000 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 \$15,000. 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, 2020. Past due accounts will be subject to penalty and interest at the rate of 7.75% 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 84401. 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.

2020 SIGNED STATEMENT OF PERSONAL PROPERTY



John Ulibarri • WEBER COUNTY ASSESSOR
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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 \$15,000 or less, STOP, do not calculate the tax at this time, sign form below. DO NOT DEDUCT \$15,000. | _____ | (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 IS MAY 15, 2020

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 2020, 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 \$15,000 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.

Any Taxpayer dissatisfied with the taxable value may appeal by filing an application no later than May 15, 2020. 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, 2020

CUSTOMER SERVICE: (801) 399-8572

PLEASE CHECK ONE

Sole Proprietor

Partnership

Corporation

L.L.C.

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.

Nature of Business: _____

Federal Tax ID: _____

Date Opened: _____

| | | |
|------------------|-------------|-----------------|
| SIGNATURE | DATE | PHONE |
| <i>REQUIRED</i> | | <i>REQUIRED</i> |

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
 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 |
| 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

| 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

Continued on Back

2020 PERSONAL PROPERTY VALUATION SCHEDULE

| PROPERTY CODE 100 | |
|--------------------------|--------------|
| Supplies | |
| Year Acquired | Percent Good |
| 2020 & 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 |
| 2019 | \$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 |
| 2018 & 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 |
| 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 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 |
| 2019 | 89% |
| 2018 | 73% |
| 2017 | 56% |
| 2016 | 38% |
| 2015 | 20% |
| 2014 & prior | 4% |

Examples of Property Include:

Aircraft Tools and Dies
Aircraft Manufacturing
Aircraft Manufacturing & Test Equip
Aircraft Molds
Aircraft Patterns
Aircraft Taps and Gauges

| 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 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 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 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 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 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 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>