



John Ulibarri • WEBER COUNTY ASSESSOR  
DeeDee Kimber • 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](http://www.webercountyutah.gov/Assessor)

February 23, 2022

### **NOTICE OF 2022 BUSINESS PERSONAL PROPERTY ONLINE TAX FILING**

Dear Weber County Business Owner,

For the 2022 Business Personal Property tax filing, you are now required to file online. Access your summarized account information online at [www.webercountyutah.gov/Assessor/pproperty.php](http://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, 2022 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](http://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.

**New for 2022:** The Utah Legislature removed all single asset exemptions. Assets with a cost of \$1,000 or less and a percent good of 15% or less, will **no longer** receive an exemption. Assets with a cost of \$500 or less will **no longer** receive an exemption.

**Tax Exemption:** A business with an aggregate taxable value of \$25,000 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 \$25,000. 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 16, 2022. Past due accounts will be subject to penalty and interest at the rate of 7.00% annually.**

*If your business has closed or you no longer own this business, please complete the online "Business Change Form" found on our website at [https://www.webercountyutah.gov/Assessor/business\\_change\\_form.php](https://www.webercountyutah.gov/Assessor/business_change_form.php).*

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.



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## 2022 Personal Property Tax Online Filing Instructions

[www.webercountyutah.gov/Assessor/pproperty.php](http://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, 2022 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, 2022.
- The total cost of supplies on hand as of January 1, 2022 (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](http://www.webercountyutah.gov/Assessor/pproperty.php)

Click '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 2021 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 2021. 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 \$25,000 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 click "Print Return" and retain a copy 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 16, 2022 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.

## 2022 SIGNED STATEMENT OF PERSONAL PROPERTY



John Ulibarri • WEBER COUNTY ASSESSOR  
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 Phone: (801) 399-8572 • Fax: (801) 399-8308  
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<b>OFFICE USE ONLY</b>
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<b>PLEASE VERIFY LOCATION ADDRESS</b>
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. <b>If the total on line 3 is \$25,000 or less, STOP, do not calculate the tax at this time, sign form below. DO NOT DEDUCT \$25,000.</b>	_____	(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 16, 2022**

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 1, 2022, 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 \$25,000 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 16, 2022. 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 16, 2022**

**CUSTOMER SERVICE: (801) 399-8572**

PLEASE CHECK ONE

Sole Proprietor

Partnership

Corporation

L.L.C.

Nature of Business: \_\_\_\_\_

Federal Tax ID: \_\_\_\_\_

Date Opened: \_\_\_\_\_

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.

<b>SIGNATURE</b>	<b>DATE</b>	<b>PHONE</b>
<i>REQUIRED</i>		<i>REQUIRED</i>



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Account Number: \_\_\_\_\_

## SCHEDULE A: PERSONAL PROPERTY ACQUIRED OR DISPOSED OF IN 2021

### Part 1 – Personal Property Acquired During 2021

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 <small>PLEASE BE SPECIFIC</small>	YEAR ACQUIRED	COST OR PURCHASE PRICE	x QUANTITY	x DEPRECIATION <small>(SEE SCHEDULES)</small>	= MARKET VALUE

ATTACH SEPARATE SHEET(S) IF NECESSARY

LINE 1: TOTAL **MARKET VALUE** OF PROPERTY ACQUISITIONS \_\_\_\_\_

### Part 2 – Personal Property Disposed of During 2021

Describe each item of Personal Property disposed of in 2021. 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 <small>PLEASE BE SPECIFIC</small>	YEAR ACQUIRED	COST OR PURCHASE PRICE	x QUANTITY	x DEPRECIATION <small>(SEE SCHEDULES)</small>	= 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 \_\_\_\_\_



## 2022 PERSONAL PROPERTY VALUATION SCHEDULE

<b>PROPERTY CODE 150</b>	
Computer Hardware	
Year Acquired	Percent Good
2021	62%
2020	46%
2019	21%
2018	9%
2017 & 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

<b>PROPERTY CODE 155</b>	
Short Life Property	
Year Acquired	Percent Good
2021	76%
2020	44%
2019 & 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

<b>PROPERTY CODE 20</b>	
Machinery & Equipment and Medical & Dental Equipment	
Year Acquired	Percent Good
2021	97%
2020	92%
2019	83%
2018	75%
2017	67%
2016	59%
2015	49%
2014	40%
2013	31%
2012	22%
2011 & prior	12%

**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  
 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  
 Merchandise Pickup Towers  
 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

<b>PROPERTY CODE 20</b>	
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

<b>PROPERTY CODE 10</b>	
Furniture & Trade Fixtures	
Year Acquired	Percent Good
2021	96%
2020	88%
2019	78%
2018	67%
2017	58%
2016	47%
2015	35%
2014	24%
2013 & prior	13%

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

<b>PROPERTY CODE 15</b>	
Short Life Equipment	
Year Acquired	Percent Good
2021	90%
2020	74%
2019	55%
2018	37%
2017 & 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

<b>PROPERTY CODE 30</b>	
Heavy Equipment	
Year Acquired	Percent Good
2021	61%
2020	59%
2019	56%
2018	54%
2017	52%
2016	50%
2015	48%
2014	46%
2013	43%
2012	41%
2011	39%
2010	37%
2009	35%
2008 & prior	33%

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

## 2022 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 100	
Supplies	
Year Acquired	Percent Good
2022 & 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
2021	\$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
2020 & 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
2021	97%
2020	96%
2019	94%
2018	89%
2017	86%
2016	83%
2015	77%
2014	73%
2013	65%
2012	64%
2011	59%
2010	58%
2009	54%
2008	47%
2007	40%
2006	32%
2005	24%
2004	16%
2003 & 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
2021	90%
2020	74%
2019	56%
2018	38%
2017	20%
2016 & 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
2021	75%
2020	50%
2019	25%
2018 & 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
2021	96%
2020	86%
2019	74%
2018	62%
2017	51%
2016	40%
2015	26%
2014 & 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
2021	97%
2020	89%
2019	84%
2018	76%
2017	68%
2016	63%
2015	57%
2014	48%
2013	42%
2012	35%
2011	28%
2010	20%
2009 & 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
2021	41%
2020	28%
2019	14%
2018 & 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
2021	53%
2020	51%
2019	47%
2018	41%
2017	37%
2016	32%
2015	26%
2014	22%
2013	17%
2012	12%
2011 & prior	7%

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
2021	47%
2020	34%
2019	24%
2018	15%
2017 & 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
2021	52%
2020	48%
2019	43%
2018	37%
2017	32%
2016	25%
2015	19%
2014	13%
2013 & 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/>