

2022 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 150	
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

PROPERTY CODE 155	
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

PROPERTY CODE 20	
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

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
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

PROPERTY CODE 15	
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

PROPERTY CODE 30	
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

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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/>