



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

February 21, 2023

NOTICE OF 2023 BUSINESS PERSONAL PROPERTY ONLINE TAX FILING

Dear Weber County Business Owner,

For the 2023 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. 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, 2023 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 Please note: If you are unable to file online, please call our office at (801) 399-8572 for assistance.

New for 2023: (1) The Utah Legislature deemed supplies as exempt from taxation. Supplies include: office supplies, shipping supplies, maintenance supplies, replacement parts, lubricating oil, fuel, and items consumed in the course of operating the business. Supplies DO NOT include: furniture, fixtures, machinery, equipment, computers, cell phones, or vehicles. **(2)** Utah law states a business that files and qualifies for the personal property tax exemption, is not required to file a business personal property signed statement for each continuing consecutive year. Please note: You will be notified if your business has filed and qualified for the exemption.

Tax Exemption: A business with an aggregate taxable value of \$27,000 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 \$27,000. 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, 2023. Past due accounts will be subject to a penalty and interest at the rate of 10.00% 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.

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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2023 Personal Property Tax Online Filing Instructions

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, 2023 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, 2023.

Access the Online Personal Property filing system at 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 2022 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 2022. 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 \$27,000 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 15, 2023 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.

2023 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 – Enter Market Value Grand Total. _____ (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 \$27,000 or less, STOP, do not calculate the tax at this time, sign form below. DO NOT DEDUCT \$27,000. _____ (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, 2023

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, 2023, 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 \$27,000 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, 2023. 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, 2023

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>



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Account Number: _____

SCHEDULE A: PERSONAL PROPERTY ACQUIRED OR DISPOSED OF IN 2022

Part 1 – Personal Property Acquired During 2022

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 2022

Describe each item of Personal Property disposed of in 2022. 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 1 ON SIGNED STATEMENT _____



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Account Number: _____

LEASED OR RENTED EQUIPMENT

List itemized leased or rented equipment below. DO NOT transfer any totals to the signed statement.
 Note: If your equipment is considered a "Conditional Sale Lease" make sure it has previously been reported or listed on the schedule A in the *equipment acquired* area. You are required to list and pay taxes on this equipment as if it were owned by you.

NAME AND ADDRESS OF LESSOR	EQUIPMENT DESCRIPTION	STARTING DATE OF LEASE	COST AT START DATE

ATTACH SEPARATE SHEET(S) IF NECESSARY

Business Change Form

Business Name _____ Account _____
 Owner _____ Telephone _____
 Mailing Address _____
 Physical Address _____
 Contact Person _____
 Telephone _____ E-Mail _____

CHANGE OF ADDRESS

Mailing Location

Previous Address _____
 New Address _____ When _____

BUSINESS NAME CHANGED

Previous Name _____
 New Name _____

SOLD BUSINESS

Date Business Sold _____ Business at Same Location? Yes No
 Who has Possession of Equipment? _____

CLOSED BUSINESS

Date Business Ceased Operating: _____ Business License Cancelled? Yes No
 What Happened to the Equipment? _____

FILED BANKRUPTCY

What is the Case Number? _____ Status of Filing _____
 Date of Bankruptcy _____ Business in Operation? Yes No

Utah Code: 59-2-307- ... Each person who fails to file the 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 statement. The penalty imposed by this section may not be waived or reduced by the assessor, county commission, or county board of equalization.

2023 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 150	
Computer Hardware	
Year Acquired	Percent Good
2022	62%
2021	46%
2020	21%
2019	9%
2018 & 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
2022	79%
2021	49%
2020 & prior	12%

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
2022	98%
2021	94%
2020	90%
2019	85%
2018	77%
2017	67%
2016	55%
2015	45%
2014	34%
2013	23%
2012 & 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
2022	97%
2021	91%
2020	86%
2019	76%
2018	66%
2017	54%
2016	40%
2015	27%
2014 & prior	14%

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
2022	94%
2021	81%
2020	61%
2019	42%
2018 & prior	22%

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
2022	70%
2021	67%
2020	65%
2019	62%
2018	60%
2017	58%
2016	55%
2015	53%
2014	50%
2013	48%
2012	45%
2011	43%
2010	40%
2009 & prior	38%

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

2023 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 29	
Pollution Control Equipment	
Year Acquired	Percent Good
2022	80%
2021	60%
2020	40%
2019	20%
2018 & prior	6%

Examples of Property Include:

Property used to prevent, control, or reduce air or water pollution and used in connection with NAICS subsector 324110 Petroleum Refinery

PROPERTY CODE 12	
Aircraft/Manufacturing Tools & Dies	
Year Acquired	Percent Good
2022	94%
2021	82%
2020	62%
2019	44%
2018	23%
2017 & 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
2022	98%
2021	96%
2020	94%
2019	91%
2018	85%
2017	77%
2016	68%
2015	58%
2014	49%
2013	39%
2012	30%
2011	20%
2010 & 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 400	
Rental Media	
Year Acquired	Percent Good
2022	\$15.00

Examples of Property Include:

Rental Video Tapes, CDs, DVDs, Blu-Ray and computer games

PROPERTY CODE 13	
Semiconductor Manufacturing	
Year Acquired	Percent Good
2022	47%
2021	34%
2020	24%
2019	15%
2018 & 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
2022	97%
2021	90%
2020	82%
2019	71%
2018	58%
2017	45%
2016	30%
2015 & prior	15%

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 401	
Rental Media	
Year Acquired	Percent Good
2021 & 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
2022	98%
2021	97%
2020	95%
2019	92%
2018	91%
2017	90%
2016	87%
2015	81%
2014	74%
2013	69%
2012	59%
2011	58%
2010	54%
2009	47%
2008	40%
2007	33%
2006	26%
2005	18%
2004 & prior	9%

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
2022	53%
2021	50%
2020	47%
2019	42%
2018	36%
2017	30%
2016	22%
2015	15%
2014 & prior	8%

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

PROPERTY CODE 205	
Household Machinery & Equip Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2022	54%
2021	52%
2020	50%
2019	48%
2018	42%
2017	37%
2016	30%
2015	25%
2014	19%
2013	13%
2012 & 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