



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, 2024

NOTICE OF 2024 BUSINESS PERSONAL PROPERTY ONLINE TAX FILING

Dear Weber County Business Owner,

For the 2024 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, 2024, are 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 2024: (1) The Utah Legislature has removed Class 28 – Non-Capitalized Personal Property from the Recommended Personal Property Valuation Schedule. If your business had reported assets in Class 28, those assets have been reclassified per the asset description provided. **(2)** In 2023, The Utah Legislature deemed supplies exempt from taxation. This exemption **does not** include expensed or capitalized items. Expensed and Capitalized items must be reported.

Tax Exemption: (1) A business with an aggregate taxable value of **\$28,400** or less may be exempt from Personal Property Tax. Your application for exemption may only be considered with a completed Signed Statement of Personal Property. **(2)** If a business files and qualifies for the exemption, it is not required to file a signed statement for each continuing consecutive year unless the taxable value rises above the exemption threshold. Please note: You will be notified if your business has qualified for this exemption.

Your Signed Statement and tax payment are due on or before May 15, 2024.

Past-due accounts will be subject to a penalty equal to 10% of the tax due but not less than \$25.00.

Interest will accrue at 10% annually on all accounts not paid in full by May 15, 2024.

If your business has closed or you no longer own this business, please complete the online "Business Change Form" 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 am to 5 pm.

Sincerely,

John Ulibarri
Weber County Assessor

Utah Code: 59-2-307- ... Each person that 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 affidavit. Upon a showing of reasonable cause, a county may waive or reduce a penalty imposed.



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2024 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. 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, 2024, 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, 2024.

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 on the reverse to log in.

- Filing online is quick, safe, and efficient.
- First, please verify essential 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 2023 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 disposed of during 2023. 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 \$28,400 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, click "Print Return" and retain a copy for your records.
- If required, electronic payments can be made via an e-check or credit card. A fee of 2.5% (\$2.00 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, 2024, 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 am to 5 pm.

Thank you for using our online filing system.

Utah Code: 59-2-307- ... Each person that 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 affidavit. Upon a showing of reasonable cause, a county may waive or reduce a penalty imposed.

2024 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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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: The total of lines 1 and 2 is rounded to the nearest dollar. If the total on line 3 is \$28,400 or less, STOP, do not calculate the tax now. Sign the form below. DO NOT DEDUCT \$28,400.	_____ (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, 2024

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 noon on January 1, 2024, 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 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 certify that the taxable value of all tangible personal property owned by the legal entity listed above is \$28,400 or less. This application for exemption is not official until granted by the Board of Equalization. The Assessor will submit this form to the board on your behalf. This exemption is determined by ownership. If you have tangible personal property at different locations and 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, 2024. 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, 2024

CUSTOMER SERVICE: (801) 399-8572

PLEASE CHECK ONE

Sole Proprietor

Partnership

Corporation

LLC

Does the applicant listed above own property listed on other personal property statements at different locations within this County?

Yes [] No [] If yes, please list the other account numbers in the space below.

Nature of Business: _____

Federal Tax ID: _____

Date Opened: _____

SIGNATURE	DATE	PHONE
REQUIRED		REQUIRED

2024 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 150	
Computer Hardware	
Year Acquired	Percent Good
2023	62%
2022	46%
2021	21%
2020	9%
2019 & 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
2023	79%
2022	49%
2021 & 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
2023	98%
2022	94%
2021	90%
2020	85%
2019	77%
2018	67%
2017	55%
2016	45%
2015	34%
2014	23%
2013 & 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
2023	97%
2022	91%
2021	86%
2020	76%
2019	66%
2018	54%
2017	40%
2016	27%
2015 & 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
2023	94%
2022	81%
2021	61%
2020	42%
2019 & 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
2023	73%
2022	71%
2021	69%
2020	67%
2019	65%
2018	63%
2017	61%
2016	59%
2015	57%
2014	55%
2013	53%
2012	51%
2011	49%
2010 & prior	47%

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

2024 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 29	
Pollution Control Equipment	
Year Acquired	Percent Good
2023	80%
2022	60%
2021	40%
2020	20%
2019 & 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
2023	94%
2022	82%
2021	62%
2020	44%
2019	23%
2018 & 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
2023	98%
2022	96%
2021	94%
2020	92%
2019	86%
2018	79%
2017	71%
2016	60%
2015	50%
2014	41%
2013	31%
2012	21%
2011 & 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
2023	\$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
2023	47%
2022	34%
2021	24%
2020	15%
2019 & 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
2023	97%
2022	90%
2021	82%
2020	71%
2019	58%
2018	45%
2017	30%
2016 & 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
2022 & 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
2023	98%
2022	97%
2021	95%
2020	92%
2019	91%
2018	90%
2017	87%
2016	81%
2015	74%
2014	69%
2013	59%
2012	58%
2011	54%
2010	47%
2009	40%
2008	33%
2007	26%
2006	18%
2005 & 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
2023	53%
2022	50%
2021	47%
2020	42%
2019	36%
2018	30%
2017	22%
2016	15%
2015 & 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
2023	54%
2022	52%
2021	50%
2020	48%
2019	42%
2018	37%
2017	30%
2016	25%
2015	19%
2014	13%
2013 & 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