



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)

March 7, 2024

### NOTICE OF 2024 BUSINESS PERSONAL PROPERTY ONLINE TAX FILING

Dear Weber County Business Owner,

In accordance with the provisions set forth under the Revenue and Taxation laws for the State of Utah, taxable business entities must pay an annual self-assessing Personal Property Tax. Such tax is levied against all personal property assets (i.e., trade fixtures, equipment, computers, telephone systems, furniture, tools, signage, etc.) owned and/or used by the "business" as of January 1 of each year.

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 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](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](http://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](http://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).
- Businesses filing for the first time are required to file a full declaration. In subsequent years, your equipment listing from the previous year will be available to update.
- Begin adding your equipment by selecting a correct classification code (refer to the valuation schedules/descriptions if unsure), then add the item description, year acquired, quantity, and cost.
- As you add each piece of equipment to the filing system, it will automatically calculate a taxable value based on the classification code chosen.
- Once all equipment has been entered, 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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 2380 Washington Blvd. STE 380 Ogden, UT 84401  
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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 – Enter Grand Total from Schedule D <b>If the total on line 1 is \$28,400 or less, STOP, do not calculate the tax now.</b> <b>Sign the form below. DO NOT DEDUCT \$28,400.</b>	_____ (1)
Line 2: Tax Rate – IMPORTANT NOTE: If the business location has changed during the past year, please call (801) 399-8572 for the correct tax rate.	_____ (2)
Line 3: Tax Amount Due – Line 1 multiplied by Line 2.	_____ (3) 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

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

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

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

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.

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



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## WEBER COUNTY ASSESSOR 2024 SIGNED STATEMENT OF PERSONAL PROPERTY

### SCHEDULE D

Equipment Description and Value

List all business furniture, fixtures, and equipment owned and/or used in connection with your business.

More forms are available online @ [www.webercountyutah.gov/Assessor/pproperty.php](http://www.webercountyutah.gov/Assessor/pproperty.php)

See Schedule (A) Property Code	(B) Property Description	(C) Year of Acquisition	(D) Original Cost	(E) Quantity	(D) x (E)= (F) Total Cost	See Schedule (G) Depreciation Rate	(F) x (G)= (H) Market Value
<i>Examples:</i>							
<i>Examples only</i>							
150	HP Laptop Computer	2023	1,350	2	2,700	62%	1,674
155	Software	2022	1,250	2	2,500	49%	1,225

Enter Equipment Detail Here:


Please enter the total market value of all property on Line 1 of the Signed Statement: Total Market Value: \_\_\_\_\_

More forms are available online at [www.webercountyutah.gov/Assessor/pproperty.php](http://www.webercountyutah.gov/Assessor/pproperty.php)



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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 you owned it.

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

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## 2024 PERSONAL PROPERTY VALUATION SCHEDULE

<b>PROPERTY CODE 150</b>	
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

<b>PROPERTY CODE 155</b>	
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

<b>PROPERTY CODE 20</b>	
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

<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
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

<b>PROPERTY CODE 15</b>	
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

<b>PROPERTY CODE 30</b>	
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

<b>PROPERTY CODE 29</b>	
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

<b>PROPERTY CODE 12</b>	
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

<b>PROPERTY CODE 203</b>	
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

<b>PROPERTY CODE 400</b>	
Rental Media	
Year Acquired	Percent Good
2023	\$15.00

**Examples of Property Include:**

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

<b>PROPERTY CODE 13</b>	
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.

<b>PROPERTY CODE 230</b>	
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

<b>PROPERTY CODE 401</b>	
Rental Media	
Year Acquired	Percent Good
2022 & prior	\$3.00

**Examples of Property Include:**

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

<b>PROPERTY CODE 214</b>	
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.

<b>PROPERTY CODE 105</b>	
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

<b>PROPERTY CODE 205</b>	
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