

Jared Preisler • WEBER COUNTY ASSESSOR

Bryan Frank • 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 24, 2026

NOTICE OF 2026 BUSINESS PERSONAL PROPERTY ONLINE TAX FILING

Dear Weber County Business Owner,

We are excited to announce a brand new look for the 2026 Business Personal Property Tax online filing system. This comes with innovative features such as linking business accounts to a single user account, enhanced login security, and live account viewing. Access the summarized account information at www.webercountyutah.gov/Assessor/pproperty.php. To access our new online filing system, please use your account number, secure PIN, and email address provided above. **If the email address above is incorrect or missing, please contact us to correct it.** Login requires account email validation. On the reverse hereof is a detailed set of instructions for filing online.

Filing online is quick, safe, and efficient. Business assets such as computers, telephones, copiers, furniture, signage, equipment, machinery, and other personal property owned or used in connection with your business as of January 1, 2026, are subject to taxation. Complete instructions, forms, and payment options are available at www.webercountyutah.gov/Assessor/pproperty.php. If you are unable to file online, please call our office at (801) 399-8572 for assistance.

New for 2026: (1) In 2025, the Utah Legislature shifted all non-mobile flight equipment from centrally assessed to locally assessed (Utah Code 59-2-201 (1)). Non-mobile flight equipment includes assets such as, but not limited to: Consumable Spare Parts, Plant and Equipment owned by the Air Carrier, Non-Licensed Vehicles, and Airport and Office Equipment. **(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 **\$30,100** 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, 2026.

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 9.5% annually on all accounts not paid in full by May 15, 2026.

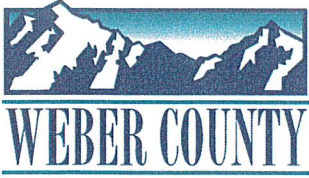
If your business has closed or you no longer own this business, please complete the online "Business Change Form" on our website at https://www.webercountyutah.gov/Assessor/business_change_form.php.

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,

Jared Preisler
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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2026 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, 2026, 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, 2026.

In 2026, we converted all classification codes to align with the Utah State Tax Commission. All assets previously reported have been changed. Please utilize the classification link within the online filing program for classification questions.

Access the Online Personal Property filing system at www.webercountyutah.gov/Assessor/pproperty.php and log in using the account number, email, and PIN located on the reverse hereof.

- Filing online is quick, safe, and efficient.
- First, please verify the account information and contact information.
- The equipment listing reported from the previous year will be available to update.
- Begin adding equipment acquired in 2025 by selecting the correct classification code (refer to the classification guide linked in the upper right corner 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 2025. Quantity adjustments can be made. Once you have selected all assets to be removed, click 'Save.'
- As each piece of equipment is added and deleted from the filing system, it will automatically calculate a taxable value based on the chosen classification code.
- Once all changes have been made to the equipment listing, the total taxable value and total tax due will be calculated. If the total taxable value is \$30,100 or less, you will be exempt from payment.
- Next, enter the information for all leased or rented equipment (do not list registered motor vehicles or land and buildings).
- Proceed to the Summary and Signature page for a complete summary of the assets and to electronically sign the Signed Statement for submission. The PIN must be entered to complete the electronic signature.
- 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 a 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, 2026, to avoid interest. Print and include the payment voucher with the payment.

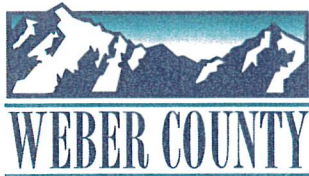
Once you have completed the entire online filing process, the filing will be reviewed by a personal property appraiser in our office. If any changes are necessary, we will correct them and notify you.

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.

2026 SIGNED STATEMENT OF PERSONAL PROPERTY



Jared Preisler • 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 \$30,100 or less, STOP, do not calculate the tax now. Sign the form below. DO NOT DEDUCT \$30,100. _____ (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, 2026

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, 2026, 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 \$30,100 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.

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.

Any Taxpayer dissatisfied with the taxable value may appeal by filing an application no later than May 15, 2026. 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, 2026

CUSTOMER SERVICE: (801) 399-8572

PLEASE CHECK ONE

- ☐ Sole Proprietor
☐ Partnership
☐ Corporation
☐ LLC

Nature of Business: _____

Federal Tax ID: _____

Date Opened: _____

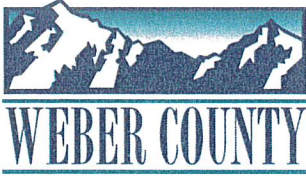
SIGNATURE

DATE

PHONE

REQUIRED

REQUIRED



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Account Number: _____

SCHEDULE A: PERSONAL PROPERTY ACQUIRED OR DISPOSED OF IN 2025

Part 1 – Personal Property Acquired During 2025

Describe each item of Personal Property acquired that has not been previously reported or is not on the existing equipment listing.

Identify the acquisition and calculate the market value using the enclosed valuation schedules.

PROPERTY CODE	ITEM DESCRIPTION PLEASE BE SPECIFIC	YEAR ACQUIRED	COST OR PURCHASE PRICE	x QUANTITY	x DEPRECIATION (SEE SCHEDULES)	= MARKET VALUE

ATTACH SEPARATE SHEET(S) IF NECESSARY

LINE 1: TOTAL **MARKET VALUE** OF PROPERTY ACQUISITIONS _____

Part 2 – Personal Property Disposed of During 2025

Describe each item of Personal Property disposed of in 2025. Identify the cost to be deleted and calculate the market value using the valuation schedules and the listing of equipment enclosed in your packet.

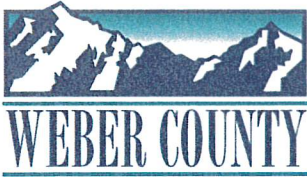
Property CAN NOT be deleted in this section unless it is printed on the equipment listing.

PROPERTY CODE	ITEM DESCRIPTION PLEASE BE SPECIFIC	YEAR ACQUIRED	COST OR PURCHASE PRICE	x QUANTITY	x DEPRECIATION (SEE SCHEDULES)	= 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 THE 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 you own 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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2026 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 12	
Computer Hardware	
Year Acquired	Percent Good
2025	62%
2024	46%
2023	21%
2022	9%
2021 & 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 1	
Short Life Property	
Year Acquired	Percent Good
2025	76%
2024	47%
2023 & 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 8	
Machinery & Equipment and Medical & Dental Equipment	
Year Acquired	Percent Good
2025	97%
2024	93%
2023	89%
2022	82%
2021	74%
2020	65%
2019	54%
2018	43%
2017	33%
2016	22%
2015 & prior	11%

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 8	
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
Mesoptomers
Microscopes
Nitrous Oxide Systems and Tanks
Optical Equipment & Instruments
Sterilizers - Medical
Surgiscope - Medical
Thermometer - Medical
X-Ray Machines
Veterinary Instruments & Equipment

PROPERTY CODE 5	
Furniture & Trade Fixtures	
Year Acquired	Percent Good
2025	96%
2024	90%
2023	83%
2022	74%
2021	64%
2020	52%
2019	39%
2018	26%
2017 & 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 3	
Short Life Equipment	
Year Acquired	Percent Good
2025	90%
2024	79%
2023	59%
2022	41%
2021 & prior	21%

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 13	
Heavy Equipment	
Year Acquired	Percent Good
2025	75%
2024	72%
2023	69%
2022	67%
2021	64%
2020	61%
2019	58%
2018	55%
2017	53%
2016	50%
2015	47%
2014	44%
2013	41%
2012 & prior	39%

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

2026 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 29	
Pollution Control Equipment	
Year Acquired	Percent Good
2025	80%
2024	60%
2023	40%
2022	20%
2021 & 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 25	
Aircraft/Manufacturing Tools & Dies	
Year Acquired	Percent Good
2025	91%
2024	79%
2023	60%
2022	42%
2021	23%
2020 & 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 20	
Petroleum & Natural Gas Exploration and Prod. Equip.	
Year Acquired	Percent Good
2025	97%
2024	95%
2023	93%
2022	91%
2021	85%
2020	78%
2019	69%
2018	58%
2017	49%
2016	40%
2015	30%
2014	21%
2013 & 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
2025	\$15.00

Examples of Property Include:

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

PROPERTY CODE 15	
Semiconductor Manufacturing	
Year Acquired	Percent Good
2025	47%
2024	34%
2023	24%
2022	15%
2021 & 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 2	
Computer Integrated Machinery	
Year Acquired	Percent Good
2025	96%
2024	89%
2023	79%
2022	68%
2021	56%
2020	43%
2019	29%
2018 & prior	14%

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
2024 & prior	\$3.00

Examples of Property Include:

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

PROPERTY CODE 16	
Long Life Property	
Year Acquired	Percent Good
2025	97%
2024	96%
2023	94%
2022	91%
2021	90%
2020	89%
2019	85%
2018	80%
2017	73%
2016	67%
2015	59%
2014	56%
2013	54%
2012	47%
2011	40%
2010	31%
2009	25%
2008	18%
2007 & 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 45-5	
Furniture & Trade Fixtures Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2025	53%
2024	50%
2023	46%
2022	41%
2021	35%
2020	29%
2019	21%
2018	14%
2017 & 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

PROPERTY CODE 45-8	
Household Machinery & Equip Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2025	53%
2024	51%
2023	49%
2022	45%
2021	41%
2020	36%
2019	30%
2018	24%
2017	18%
2016	12%
2015 & prior	6%

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