

UTAH STATE TAX COMMISSION RECOMMENDED PERSONAL PROPERTY VALUATION SCHEDULE 2016

(01) Short Life Property:

The useful economic life of this class is 1 to 3 years.

Year	% good
2015	69%
2014	40%
2013	10%
Prior	10%

Barricades/Warning Signs, Patterns, Jigs & Dies, Pots & Pans, Utensils, Motion Picture Prints, Library Books & Materials, Motel & Hotel Linen, Pallets, Silverware, Uniforms, Canned Computer Software,

(02) Computer Dependent Machinery:

Machinery, which cannot operate without the computer and the computer, cannot perform functions outside the machine.

Year	% good
2015	88%
2014	79%
2013	68%
2012	57%
2011	47%
2010	36%
2009	24%
2008	12%
Prior	12%

Computer Integrated Fabrication Machinery, Computer Integrated Manufacturing Machinery, Cat Scanners, MRI Equipment, Other Computer Integrated Manufacturing Machinery, Computer Driven Mills, Computerized Machine Lathes, Computerized Assembly Machinery, Mammography Units. (If the machine and computer are purchased as separate units, the machine must be valued as Class 8 property and the computer as Class 12

property.)

(03) Short Life Equipment:

Year	% good
2015	83%
2014	67%
2013	51%
2012	34%
2011	18%
Prior	18%

Electronic types of equipment to include office machines and equipment subject to rapid functional or economic obsolescence or severe wear and tear.

Alarm Systems, Automotive Emissions Testing Equipment, Auto Engine Analysis Equip., Bank ATM Machines, Cash

Registers, Drive-up Windows (Banks) Microwave Communications Equipment, Music, Stereo & Sound Systems, Office Machines, Photo Processing Equip. & Cameras, Rent-to-Own Merchandise, Reservation Terminals, Pneumatic Tube Systems (Banks), Small Equipment Rentals, Shopping carts, Telephone Equipment & Systems, Vending Machines, Video Game Machines.

(06) Heavy & Medium Trucks, NOT registered with Dept of Motor Vehicles:

Heavy Duty Trucks, Medium Duty Trucks, Concrete Pump Trucks, Crane Vehicles, Well Boring Trucks.

Please call for depreciation factor for new acquisitions.

(28) NonCapitalized Personal Property:

Tax Payer elected to designate as expenses.

To include all classes of Personal Property if the item

Year	% good
2015	75%
2014	50%
2013	25%
2012	0%
Prior	0%

has an acquisition cost of \$1,000 or less and is claimed as allowed on a federal tax return as a deductible expense under Section 162 or 179 of the IRS Code, in the year of acquisition, and the person must pay all taxes according to the schedule even if the item is sold or disposed of.

(05) Furniture & Trade Fixtures:

Non Mechanical furniture and trade fixtures subject to functional obsolescence due to style and design changes. Furniture, Bars & Sinks, Booths, Tables & Chairs, Beauty/Barber Shop Fixtures, Cabinets & Shelves, Cashier's Islands, Check out Counters, Displays, Cases & Racks, Office Furniture (except office machines), Auditorium & Theater Seats, Buildings (Mobile Type), Musical Instruments, Moveable Partitions, Stands, Motel/Hotel Beds & Furniture, Signs, Mechanical & Electrical, Tanning Booths, Water Slides.

Year	% good
2015	89%
2014	81%
2013	71%
2012	61%
2011	53%
2010	43%
2009	32%
2008	22%
2007	12%
Prior	12%

(07) Medical & Dental Equipment:

Medical equipment & instruments, Dental equipment & instruments.

Year	% good
2015	91%
2014	84%
2013	76%
2012	68%
2011	61%
2010	54%
2009	45%
2008	37%
2007	29%
2006	20%
2005	11%
Prior	11%

Exam Tables & Chairs, Hospital Equipment, X-Ray Machines, Microscopes, Sterilizes, Optical Equipment, Mesoptometers, Lensometers.

(08) Machinery & Equipment:

Year	% good
2015	91%
2014	84%
2013	76%
2012	68%
2011	61%
2010	54%
2009	45%
2008	37%
2007	29%
2006	20%
2005	11%
Prior	11%

Machinery and equipment used in production or processing industries having an economic life of 12 years or more.

Hand Tools, Manufacturing & Processing Machinery, Amusement Rides, Auto Service & Repair Equipment, Bakery Equipment, CATV Connection / Distribution, CATV Head Ends, Fork Lifts (battery & propane powered), Laundry & Dry cleaning Equipment, Food Preparation Equipment, Machine Shop Equipment, Refrigeration Equipment, Overhead Cranes, Incinerators, Packaging Equipment, Stationary Backup Generators, Meat Packing Equipment, Printing Equipment, Bottling Equipment, Cannery Equipment, Ski Lift Machinery, Wood Milling Equipment.

(12) Computer Hardware:

Data processing equipment, main frame computers, LAN systems, personal computers and computer peripherals subject to rapid functional and economic obsolescence.

Year	% good
2015	62%
2014	46%
2013	21%
2012	9%
2011	7%
Prior	7%

Mainframe Computers, Personal Computers, Cad/Cam Systems, Copiers & Copy, Fax, Scanner, Printer Combination Machines, LAN Systems, Data Processing Equipment, Data Processing Peripherals.

(13) Heavy Equipment:
Mobile machinery used in the construction, forestry and quarry industries as well as equipment used in the processing of construction materials, i.e., cement & asphalt.

Year	% good
2015	49%
2014	46%
2013	43%
2012	41%
2011	38%
2010	35%
2009	33%
2008	30%
2007	27%
2006	24%
2005	22%
2004	19%
2003	16%
2002	14%
Prior	14%

Construction Equipment, Compaction Equipment, Graders, Batch Plants, Log Skidders & Loaders, Mining Equipment, Portable Conveyors, Quarrying Equipment, Scrapers, Cranes (Construction), Backhoes, Excavators, Loaders, Portable Generators, Pavers, Pavement Sweepers, Snow Cats.

(16) Long Life Property:

Property having a long physical life, subject to little obsolescence.

Year	% good
2015	94%
2014	91%
2013	86%
2012	82%
2011	79%
2010	76%
2009	70%
2008	67%
2007	64%
2006	61%
2005	59%
2004	55%
2003	50%
2002	43%
2001	36%
2000	29%
1999	22%
1998	15%
1997	8%
Prior	8%

Buried Cable, Billboards, Pipelines, Grain Elevators (Non Farm), Broadcast & Cell Towers, Bulk Storage Tanks (Underground & Surface), Oil & Gas Gathering Systems, Sign Towers, Ski Lift & Tram Towers, Storage & Shipping Containers, Truck Scales.

(24) Leasehold Improvements:

Leasehold Improvements on Tax Exempt Real Property Only.

Year	% good
2015	94%
2014	88%
2013	82%
2012	77%
2011	71%
2010	65%
2009	59%
2008	54%
2007	48%
2006	42%
2005	36%
2004	30%
Prior	30%

Walls & Partitions, Plumbing Rough-in & Fixtures, Floor Coverings (except carpet), Store Fronts, Electrical Wiring & Fixtures, Ceilings (suspended or acoustical), Heating & Cooling Systems, Iron or Millwork Trims, Other Leasehold Improvements.

Rental Video Tapes, CD's, DVD's

VN –New Rentals: \$15.00 per Unit
VO – 2nd year +: \$ 3.00 Per Unit