

(08) Machinery & Eq & Medical & Dental Eq:
Machinery and equipment used in production or processing industries having an economic life of 12 years or more but subject to functional and

Year	% good
2018	94%
2017	87%
2016	79%
2015	71%
2014	64%
2013	56%
2012	47%
2011	38%
2010	30%
2009	21%
2008	11%
Prior	11%

economic obsolescence as technological advance and more efficient machinery becomes available.
 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, Exam Tables & Chairs Hospital Eq, X-ray Machines, Optical Eq, Lensometers.

(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
2018	62%
2017	46%
2016	21%
2015	9%
2014	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
2018	49%
2017	47%
2016	44%
2015	42%
2014	39%
2013	37%
2012	35%
2011	32%
2010	30%
2009	28%
2008	25%
2007	23%
2006	20%
2005	13%
Prior	13%

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
2018	96%
2017	94%
2016	89%
2015	85%
2014	82%
2013	79%
2012	73%
2011	69%
2010	64%
2009	63%
2008	59%
2007	57%
2006	51%
2005	45%
2004	38%
2003	30%
2002	23%
2001	15%
2000	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.

Rental Video Tapes, CD's, DVD's

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

(C28) Non Capitalized Personal Property:

Tax Payer elected to designate as expenses
 To include all classes of Personal Property if the item

Year	% good
2018	75%
2017	50%
2016	25%
2015	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.

UTAH STATE TAX COMMISSION RECOMMENDED PERSONAL PROPERTY VALUATION SCHEDULE 2019

(01) Short Life Property:

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

Year	% good
2018	72%
2017	42%
2016	11%
Prior	11%

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
2018	91%
2017	81%
2016	70%
2015	59%
2014	48%
2013	38%
2012	25%
2011	13%
Prior	13%

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
2018	86%
2017	70%
2016	53%
2015	35%
2014	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.

(05) Furniture & Trade Fixtures:

Year	% good
2018	92%
2017	84%
2016	74%
2015	64%
2014	55%
2013	45%
2012	34%
2011	23%
2010	12%
Prior	12%

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, Checkout 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.

(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

CONTACT THE ASSESSORS OFFICE