2025 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CLASS 1
Short Life Property

Year Acquired	Percent Good
2024	76%
2023	47%
2022 & prior	12%

Property is highly susceptible to breakage, loss and rapid wear & tear.

Examples of Property Include:
Barricades/Warning Signs
Cement Forms
Computer Software
Library Materials/Books
Molds
Motel/Hotel Linen & Towels
Motion Picture Prints
Patterns, Jigs & Dies
Plants, Decorative
Pots & Pans
Uniforms
Utensils & Silverware
Wood Pallets

PROPERTY CLASS 3
Short Life Equipment

Year Acquired	Percent Good
2024	90%
2023	79%
2022	59%
2021	41%
2020 & prior	21%

Electronic types of equipment, including office machines subject to severe wear & tear

Examples of Property Include:
Accounting Machines
Alarm Systems
Auto Engine Analysis Equipment
Bank ATM Machines
Cameras - Film & Digital
Candy Machines
Cash Registers
Cell Phones
Coin-Op Vending Machines
Drive-Up Windows (Bank)
Drones
Fax Machines
Microwave Communications Equip.
Music/Stereo Systems & Radios
Office Machines
Paper Shredders
Photo Processing Equipment
Pneumatic Tube Systems (Banks)
Postage Meters
Reservation Terminals
Shopping Carts
Small Equipment Rental
Security Systems
Sound Systems
Surveillance Camera/TV
Telephone Systems & Equip.
Time Clocks
Typewriters
VCR & DVD Players
Video Game Machines

PROPERTY CLASS 5
Furniture & Trade Fixtures

Year Acquired	Percent Good
2024	96%
2023	90%
2022	83%
2021	74%
2020	64%
2019	52%
2018	39%
2017	26%
2016 & prior	13%

Non-mechanical furniture & trade fixtures

Examples of Property Include:
Auditorium & Theater Seats
Awnings
Bars & Sinks (Portable)
Beauty/Barber Shop Fixtures
Booths, Tables & Chairs
Buildings & Sheds (Portable)
Cabinets & Shelves (Portable)
Carts - All Types
Cashier's Island/Check-out Counters
Decorations
Display–Cases & Racks (Non Refrigerated)
Exercise Equipment
Fire Extinguishers (Portable)
Furniture- All Types
Garbage Containers
Ladders
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
Stands
Tanning Booths
Televisions
Water Slides

PROPERTY CLASS 12
Computer Hardware

Year Acquired	Percent Good
2024	62%
2023	46%
2022	21%
2021	9%
2020 & prior	7%

Examples of Property Include:
CAD/CAM Systems
Copy, Fax, Printer, Scanner or Combination
Data Processing Equipment
Data Processing Peripherals
LAN Systems
Laptop Computers
Mainframe Computers
Palm Pilots, PDA's
Personal Computers
Plotters
Point of Sale Systems - Non-Manual

PROPERTY CLASS 8
Machinery & Equipment
Medical & Dental

Year Acquired	Percent Good
2024	97%
2023	93%
2022	89%
2021	82%
2020	74%
2019	65%
2018	54%
2017	43%
2016	33%
2015	22%
2014 & prior	11%

Machinery & tooling used in the production and processing industries. Equipment used in service industries such as service stations, laundry & dry cleaning businesses, and bulk petroleum distributors.

Examples of Property Include:
Air Compressors
Amusement Rides
Auto Service Repair Equipment
Bakery & Bottling Equipment
BBQ Grills
Brew/Distillery Equipment
Cannery Equipment
Carpet Cleaners Equipment
Car Wash Equipment
Clothes Washers & Dryers
Compaction Equipment - (Hand held)
Conveyors
Cranes, Hoists & Lifts
Darkroom Equipment
Drill Rigs-Non Petroleum
Laundry/Dry Cleaning Equipment
Food Preparation Equipment
Fork Lifts (NOT Gas/Diesel Powered)
Generators
Golf Carts
Hand Tools
Hood & Vent Fans
Incinerators
Kilns-Dry & Tunnel
Kitchen Appliances
Landscape Maintenance Equipment
Lube Systems & Devices
Machine Shop Equipment
Manufacturing/Processing Machinery
Milling/Fabrication Equipment
Mortuary Equipment
Movie Projection Equipment
Outdoor Fireplaces
Packaging Equipment
Piping, Industrial
Commercial Presses/Printing Equip
Power Tools
Pumps- Air, Water, Fuel
Refrigerated Display Cases
Refrigeration/Freezer Equipment
Saws (all types)
Service Station Equipment
Sewing or Quilting Machines
Shoe Repair Machinery
Vacuums
Welders
Woodworking Equipment

Examples of property in Class 8 continued:
Specialized Equipment used in Medical Profession & Health Care Industry

Examples of Property Include:
Dental Equipment & Instruments
Exam Tables & Chairs
Hospital Equipment
Lensometer
Medical Equipment & Instruments
Mesoptomers
Microscopes
Optical Equipment & Instruments
Sterilizers
X-Ray Machines
Veterinary Instruments/Equipment

Important: See Class 22 for Medical Equipment Exceptions

2025 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CLASS 13
Heavy Equipment

Year Acquired	Percent Good
2024	73%
2023	71%
2022	69%
2021	66%
2020	64%
2019	62%
2018	59%
2017	57%
2016	54%
2015	52%
2014	50%
2013	47%
2012	45%
2011 & prior	42%

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 (Driven)
Cranes-Construction
Excavators
Fork Lifts - Gas/Diesel Powered Only
Graders
Loaders
Log Skidders & Loaders
Pavers
Scrapers
Snow Cats
Sweepers

PROPERTY CLASS 30
Rental Media	
Year Acquired	Per Unit
2024	$15.00
2023 & prior	$3.00

Examples of Property Include:
Rental Video Tapes, CDs, DVDs, Blu-Ray and computer games

PROPERTY CLASS 15
Semiconductor Manufacturing

Year Acquired	Percent Good
2024	47%
2023	34%
2022	24%
2021	15%
2020 & 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 CLASS 28
Non-Capitalized Equipment

This property class has been removed by the Utah Legislature. If your business had reported assets in Class 28, those assets have been reclassified per the asset description provided.

PROPERTY CLASS 16
Long Life Property

Year Acquired	Percent Good
2024	97%
2023	96%
2022	94%
2021	91%
2020	90%
2019	89%
2018	85%
2017	80%
2016	73%
2015	67%
2014	59%
2013	56%
2012	54%
2011	47%
2010	40%
2009	31%
2008	25%
2007	18%
2006 & prior	9%

Property having a long physical life.

Examples of Property Include:
*Billboards (excluding LED component)
Conex Containers
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 5.

PROPERTY CLASS 2
Computer Integrated Machinery

Year Acquired	Percent Good
2024	96%
2023	89%
2022	79%
2021	68%
2020	56%
2019	43%
2018	29%
2017 & prior	14%

Class 2 Computer Integrated Machinery is Defined As:

1. Machinery and computer sold as a unit. 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

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

3. Machinery able to perform multiple functions and is controlled by a programmable central processing unit.

4. The total cost of the machine and computer is depreciated as a unit for income tax purposes.

5. The capabilities of the machine cannot be expanded by substituting a more complex computer for the original.

Examples of Property Include:
Computerized Assembly Machinery
Computer Driven Mills
Computer Integrated Fabrication Equipment
Computer Integrated Manufacturing Equipment
Computerized Machine Lathes
CAT Scanners
Digital X-Ray Machines
Mammography Units
MRI Equipment
Ultrasound (Sonograph) Equipment
Gamma Camera Systems
Digital Movie Projection Equipment