

UTAH STATE TAX COMMISSION 2016 RECOMMENDED PERSONAL PROPERTY VALUATION SCHEDULES

****Additional information such as detailed property descriptions and additional valuation schedules can be found on the reverse side or at [www.co.wasatch.ut.us/Departments/Assessor/Personal Property](http://www.co.wasatch.ut.us/Departments/Assessor/Personal%20Property)**

Property Class 1 Short Life Property	
Acquistion Year	Percent Good
2015	69%
2014	40%
2013	10%
and prior	

Property Class 2 Computer Ingegrated Machinery	
Acquistion Year	Percent Good
2015	88%
2014	79%
2013	68%
2012	57%
2011	47%
2010	36%
2009	24%
2008	12%
and prior	

Property Class 3 Short Life Equipment	
Acquistion Year	Percent Good
2015	83%
2014	67%
2013	51%
2012	34%
2011	18%
and prior	

Property Class 5 Trade Fixtures	
Acquistion Year	Percent Good
2015	89%
2014	81%
2013	71%
2012	61%
2011	53%
2010	43%
2009	32%
2008	22%
2007	12%
and prior	

Property Class 7 Medical & Dental Equipment	
Acquistion Year	Percent Good
2015	91%
2014	84%
2013	76%
2012	68%
2011	61%
2010	54%
2009	45%
2008	37%
2007	29%
2006	20%
2005	11%
and prior	

Property Class 8 Machinery & Equipment	
Acquistion Year	Percent Good
2015	91%
2014	84%
2013	76%
2012	68%
2011	61%
2010	54%
2009	45%
2008	37%
2007	29%
2006	20%
2005	11%
and prior	

Property Class 9 Off-Highway Rec Vehicles	
Acquistion Year	Percent Good
2016-2014	\$45.00
2013-2011	\$35.00
2010-2008	\$30.00
2007-2005	\$20.00
2004&older	\$10.00

**Property Class 30 RENTAL:
VIDEO TAPES / DVD'S / GAMES**
RENTAL VIDEO TAPES AND DVD'S are to be valued at \$15.00 for the first year and \$3.00 thereafter

Property Class 12 Computer Hardware & Copy Machines	
Acquistion Year	Percent Good
2015	62%
2014	46%
2013	21%
2012	9%
2011	7%
and prior	

Property Class 13 Heavy Equipment	
Acquistion Year	Percent 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%
and prior	

Property Class 15 Semiconductor Manufacturing Equipment	
Acquistion Year	Percent Good
2015	47%
2014	34%
2013	24%
2012	15%
2011	6%
and prior	

Property Class 16 Long Life Property	
Acquistion Year	Percent 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%
and prior	

Property Class 20 Petroleum & Natural Gas Exploration and Production Equipment	
Acquistion Year	Percent Good
2015	92%
2014	86%
2013	80%
2012	73%
2011	67%
2010	61%
2009	53%
2008	47%
2007	41%
2006	35%
2005	28%
2004	20%
2003	11%
and prior	

Property Class 21 Utility Trailers **NOT REGISTERED WITH MOTOR VEHICLE	
Acquistion Year	Percent Good
2016	95%
2015	90%
2014	86%
2013	81%
2012	77%
2011	72%
2010	68%
2009	64%
2008	59%
2007	55%
2006	49%
2005	45%
2004	39%
2003	34%
2002	28%
2001	23%
2000	16%
and prior	

Property Class 24 Leasehold Improvements	
Acquistion Year	Percent 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%
and prior	

Property Class 28 Non-Capitalized Property	
Acquistion Year	Percent Good
2015	75%
2014	50%
2013	25%
2012	0%
and prior	

Property Class 25 Aircraft Parts Manuf. Tools & Dies	
Acquistion Year	Percent Good
2015	83%
2014	68%
2013	51%
2012	35%
2011	19%
2010	4%
and prior	

Property Class 27 Elec. Pwr Generating Equip. & Fixtures	
Acquistion Year	Percent Good
2015	97%
2014	95%
2013	92%
2012	90%
2011	87%
2010	84%
2009	82%
2008	79%
2007	77%
2006	74%
2005	71%
2004	69%
2003	66%
2002	64%
2001	61%
2000	58%
1999	56%
1998	53%
1997	51%
1996	48%
1995	45%
1994	43%
1993	40%
1992	38%
1991	35%
1990	32%
1989	30%
1988	27%
1987	25%
1986	22%
1985	19%
1984	17%
1983	14%
1982	12%
1981	9%
and prior	