

UTAH STATE TAX COMMISSION 2020 RECOMMENDED PERSONAL PROPERTY VALUATION SCHEDULES

**Property Class 1
Short Life Property**

Acquisition Year	Depreciation Rate
2019	75%
2018	44%
2017	11%
and prior	

Examples of Property Include:

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

**Property Class 2
Computer Integrated Machinery**

Acquisition Year	Depreciation Rate
2019	95%
2018	85%
2017	73%
2016	61%
2015	50%
2014	39%
2013	26%
2012	13%
and prior	

Examples of Property Include:

Cat Scanners
Computer Integrated Fabrication Machinery
Computer Integrated Manufacturing Machinery
Computer Driven Mills
Computerized Assembly Machinery
Computerized Machines Lathes
High Tech Dental Equipment
High Tech Medical Equipment
Mammography Units
MRI Equipment
Other Computer Integrated MF Machinery

**Property Class 3
Short Life Equipment**

Acquisition Year	Depreciation Rate
2019	89%
2018	73%
2017	55%
2016	37%
2015	18%
and prior	

Examples of Property Include:

Alarm Systems
Auto Engine Analysis Equipment
Automotive Emission Testing Equipment
Bank ATM Machines
Cameras and Photo Processing Equipment
Cash Registers-Manual
CATV Connections / Distribution Equipment
CATV Head Ends
Drive-up Windows (Banks)
Drones
Microwave Communication Equipment
Music, Stereo & Sound Systems
Office Machines
Pneumatic Tube System (Banks)
Rent-to-Own Merchandise
Reservation Terminals
Small Equipment Rentals
Shopping Carts
Telephone Equipment & Systems
Vending Machines
Video Game Machines

**Property Class 5
Trade Fixtures**

Acquisition Year	Depreciation Rate
2019	96%
2018	87%
2017	77%
2016	66%
2015	57%
2014	47%
2013	35%
2012	24%
2011	12%
and prior	

Examples of Property Include:

Above Ground Fiber Optic / Coaxial
Auditorium & Theater Seats
Bars & Sinks
Beauty / Barber Shop Fixtures
Billboards with LED Components
Booths, Tables, Chairs
Buildings, Mobile Type
Cabinets & Shelves
Cashier's Islands
Check Out Counters
Displays, Cases & Racks
Furniture
Motel / Hotel Furniture & Beds
Moveable Partitions
Musical Instruments
Office Furniture (except Office Mach)
Signs - Mechanical & Electrical
Stands
Tanning Booths
Under Ground Coaxial Cable
Water Slides

**Property Class 9
Off-Highway Rec Vehicles**

Cancelled - See Class 8 for
Golf Carts, ATVs and Snowmobiles

**Property Class 10
Railroad Cars**

Acquisition Year	Depreciation Rate
2019	97%
2018	94%
2017	88%
2016	81%
2015	76%
2014	70%
2013	62%
2012	56%
2011	50%
2010	44%
2009	37%
2008	29%
2007	20%
2006	9%
and prior	

Examples of Property Include:

All types of Railroad Cars

**Property Class 8
Machinery & Equipment
Medical & Dental Equipment**

Acquisition Year	Depreciation Rate
2019	97%
2018	91%
2017	82%
2016	74%
2015	66%
2014	59%
2013	48%
2012	40%
2011	31%
2010	22%
2009	11%
and prior	

Examples of Property Include:

Amusement Rides
Auto Service & Repair Equipment
Bakery Equipment
Bottling Equipment
Cannery Equipment
Distillery Equipment
Food Preparation Equipment
Fork Lifts (Battery & Propane Powered)
Golf Carts, ATVs and Snowmobiles
Incinerators
Laundry & Dry Cleaning Equipment
Machine Shop Equipment
Manufacturing & Processing Mach
Meat Packing Equipment
Overhead Cranes
Packaging Equipment
Printing Equipment
Refrigeration Equipment
Ski Lift Machinery
Stationary Backup Generators
Wood Milling Equipment
Medical & Dental Equipment
Dental Equipment/Instruments
Exam Tables & Chairs
Hospital Equipment
Lensometers
Medical Equipment/Instruments
Mesoptometers
Microscopes
Optical Equipment
Sterilizers
X-Ray Machines

**Property Class 12
Computer Hardware**

Acquisition Year	Depreciation Rate
2019	62%
2018	46%
2017	21%
2016	9%
2015	7%
and prior	

Examples of Property Include:

Cad / Cam Systems
Copiers and Copy Machines
Copy, Fax, Scanner & Printer Combo
Data Processing Equipment
Data Processing Peripherals
LAN Systems
Mainframe Computers
Personal Computers
POS Systems -- Non Manual

**Property Class 13
Heavy Equipment**

Acquisition Year	Depreciation Rate
2019	51%
2018	49%
2017	47%
2016	45%
2015	41%
2014	39%
2013	37%
2012	35%
2011	33%
2010	31%
2009	29%
2008	25%
2007	23%
2006	15%
and prior	

Examples of Property Include:

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

**Property Class 15
Semiconductor Manufacturing Equipment**

Acquisition Year	Depreciation Rate
2019	47%
2018	34%
2017	24%
2016	15%
2015	6%
and prior	

Examples of Property Include:

Clean Room Equipment
Crystal Growing Equipment
Deionizing Water Systems
Encapsulation Equipment
Photo Mask & Wafer Manufacturing Equipment
Semiconductor Chemical & Gas Systems
Semiconductor Electrical Systems
Semiconductor Test Equipment

**Property Class 16
Long Life Property**

Acquisition Year	Depreciation Rate
2019	97%
2018	96%
2017	93%
2016	88%
2015	85%
2014	82%
2013	76%
2012	72%
2011	65%
2010	64%
2009	59%
2008	58%
2007	53%
2006	47%
2005	39%
2004	31%
2003	24%
2002	16%
2001	8%
and prior	

Examples of Property Include:

- Billboards (excluding LED component)
- Broadcast and Cell Towers
- Bulk Storage Tanks, Surface & Underground
- Buried Cable
- Grain Elevators, Non-Farm
- Oil and Gas Gathering Systems
- Pipelines
- Sign Towers
- Ski Lift & Tram Towers
- Solar Panels / All Electric Generating Equipment
- Storage and Shipping Containers
- Truck Scales
- Under Ground Fiber Optic Cable

**Property Class 20
Petroleum & Natural Gas
Exploration & Production Equipment**

Acquisition Year	Depreciation Rate
2019	97%
2018	90%
2017	84%
2016	76%
2015	69%
2014	63%
2013	57%
2012	48%
2011	42%
2010	35%
2009	28%
2008	20%
2007	11%
and prior	

Examples of Property Include:

- Compressors
- Distillation Equipment
- Drill Rigs
- Equipment Sheds
- Fractionation & Catalytic Cracking Equip
- Free Water Knockouts
- Heater-Treaters
- Holding & Storage Facilities
- Manifold / Headers
- Metering Devices
- Oil & Gas Exploration Equipment
- Petroleum Pumping Units
- Radio Telemetry Units (RTU)
- Re-injection Equipment
- Recycle / Recirculating Pumps
- Scrubbers
- Separator-Dehydrators
- Support & Control Equipment
- Well Site Generators, Transformers & Power Lines
- Wellhead Assemblies

**Property Class 21
Commercial Trailers**

Acquisition Year	Depreciation Rate
2020 New	95%
2019	86%
2018	82%
2017	78%
2016	74%
2015	68%
2014	66%
2013	62%
2012	58%
2011	54%
2010	51%
2009	47%
2008	42%
2007	37%
2006	34%
2005	30%
2004	20%
and prior	

****Commercial Trailers not registered with State of Utah Division of Motor Vehicles.**

Examples of Property Include:

- Commercial Trailers (all types)
- Commercial Flatbed Trailers
- Commercial Livestock Trailers
- Dry Van Trailers
- Dump Trailers (all types)
- Grain Hopper Trailers
- Lowboy Equipment Trailers
- Refrigerated Van Trailers
- Tank Trailers

****Property Class 24**
Leasehold Improvements on
Tax Exempt Real Property - ONLY**

Acquisition Year	Depreciation Rate
2019	94%
2018	88%
2017	82%
2016	77%
2015	71%
2014	65%
2013	59%
2012	54%
2011	48%
2010	42%
2009	36%
2008	30%
and prior	

****CLASS 24: Schedule is used only with leasehold improvements made to exempt property where the exemption does not apply to those improvements.**

(See Utah State Tax Commission Administrative Rule R884-24P-32C)

Examples of Property Include:

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

Repair, maintenance and painting of existing improvements are not leasehold improvements. Fixtures which may be removed without damage to the building or the fixture should be reported as Class 5, Furniture and Trade Fixtures.

**Property Class 25
Aircraft Parts Manufacturing Tools & Dies**

Acquisition Year	Depreciation Rate
2019	89%
2018	73%
2017	56%
2016	38%
2015	20%
2014	4%
and prior	

Examples of Property Include:

- Aircraft Component Patterns
- Aircraft Parts Manufacturing Jigs & Dies
- Aircraft Parts Molds

**Property Class 27
Electrical Power Generating
Equipment and Fixtures**

Acquisition Year	Depreciation Rate
2019	97%
2018	95%
2017	92%
2016	90%
2015	87%
2014	84%
2013	82%
2012	79%
2011	77%
2010	74%
2009	71%
2008	69%
2007	66%
2006	64%
2005	61%
2004	58%
2003	56%
2002	53%
2001	51%
2000	48%
1999	45%
1998	43%
1997	40%
1996	38%
1995	35%
1994	32%
1993	30%
1992	27%
1991	25%
1990	22%
1989	19%
1988	17%
1987	14%
1986	12%
1985	9%
and prior	

Examples of Property Include:

- Boiler Plant Equipment
- Boiler Plant Piping
- Cooling Towers
- Turbogenerator Units
- Support Electrical Plant Equipment
- Other Related Equipment and Fixtures

**Property Class 28
Non-Capitalized Property**

Acquisition Year	Depreciation Rate
2019	75%
2018	50%
2017	25%
2016	0%
and prior	

Examples of Property Include:

All Classes of Property as identified below.

An item of Non-Capitalized personal property having an acquisition cost of \$1,000 or less and assessed by Class 28 Personal Property Schedule. **Non-Capitalized personal property cannot be deleted until the final year of the Class 28 Schedules has expired.**

****An item of taxable tangible personal property is exempt from taxation if the acquisition cost of that item was \$1,000 or less and is valued at a percent good of 15% or less. The exemption only applies to personal property valued by personal property schedules having a percent good residual of 15% or less. Note the definition of taxable tangible personal property.**

Definition of taxable tangible: An item of taxable tangible personal property means equipment, machinery, furniture or other tangible personal property that is functioning at its highest and best use for the purpose it was designed and constructed and is generally capable of performing that function without being combined with other items of personal property. An item of taxable tangible personal property is not an individual component part of a piece of machinery or equipment, but item of machinery or equipment as a whole. For example, a fully functioning computer is an item of taxable tangible personal property but the motherboard, hard drive, tower or sound card are not.

**Property Class 30
Video Tapes / DVD's / Games**

Acquisition Year	Depreciation Rate
First Year	\$15.00
Prior Years	\$3.00

**Property Class 100
Supplies**

Acquisition Year	Depreciation Rate
Current	100%

Examples of Property Include:

- Cleaning Supplies
 - Maintenance Supplies
 - Office Supplies
 - Paper / Writing Supplies
 - Shipping Supplies
 - Fuel and Consumable Items
 - Lubricating Oils
 - Replacement Parts
- Annual amount of supplies divided by 12 - Report on Line 1 in addition to grand total from schedule A or B.**