



John Ulibarri • WEBER COUNTY ASSESSOR  
Joseph H. Olsen • CHIEF DEPUTY ASSESSOR

Weber County Assessor - Weber Center  
2380 Washington Blvd. STE 380 Ogden, Utah 84401  
(801) 399-8572 Fax: (801) 399-8308  
[www.webercountyutah.gov/Assessor](http://www.webercountyutah.gov/Assessor)

January 30, 2020

## **NOTICE OF 2020 BUSINESS PERSONAL PROPERTY TAX FILING**

Dear Taxpayer:

In accordance with the provisions set forth under the Revenue and Taxation laws of the State of Utah, taxable business entities are required to pay Personal Property Tax. Such tax is levied against all personal property (business equipment) in Weber County on January 1<sup>st</sup> of each year. Our records indicate you are a leasing company, and lease business equipment in Weber County. Statutes require you to report all business assets except Real Property (land and buildings) you own as of January 1, 2020 on the enclosed statement.

Enclosed with your packet is a summarized list of equipment reported in 2020. Please refer to the valuation schedules to properly classify and depreciate your assets. For each individual tax district, a tax rate is listed for you to multiply by the total market value in that district to arrive at the tax amount due. For new locations, please visit [www.webercountyutah.gov/Assessor/pproperty.php](http://www.webercountyutah.gov/Assessor/pproperty.php) and click "Find Your Tax Rate" for the correct tax district and tax rate.

Note: Please provide a list of the names and addresses of the companies or individuals you are leasing to in Weber County only. This list can be submitted electronically by emailing the equipment listing to [weberleasing@co.weber.ut.us](mailto:weberleasing@co.weber.ut.us) in spreadsheet format. No PDF files please.

**New for 2020:** Utah law states a business that has filed and qualified for the personal property tax exemption for five (5) consecutive years is not required to file a business personal property signed statement with the Assessor's Office. Please note: The Weber County Assessor's Office will notify you if your business has filed and qualified for the exemption for five (5) consecutive years.

**Tax Exempt:** A business with an aggregate taxable value of \$15,000 or less, may be exempt from Personal Property Tax. This exemption applies to the total value of all Personal Property owned and/or used by your business in Weber County. If you have more than one business location in Weber County under the same business ownership, the exemption is applicable only if the total value of all property owned by such entity is less than \$15,000. Your application for exemption may only be considered with a completed Signed Statement of Personal Property. Failure to file timely and submit a signed statement may result in a forfeiture of your application for exemption.

**Your Signed Statement and tax payment are due on or before May 15, 2020. Past due accounts will be subject to penalty and interest at the rate of 7.75% annually.**

*If your lease has ended, sold or you are no longer in business, please go to [www.webercountyutah.gov/Assessor/pproperty.php](http://www.webercountyutah.gov/Assessor/pproperty.php) and complete the online "Business Change Form".*

If you need assistance, please call (801) 399-8572 or visit our office at 2380 Washington Blvd. Suite 380, Ogden, UT 84401. Our office hours are Monday through Friday, 8 a.m. to 5 p.m.

Sincerely,

John Ulibarri  
Weber County Assessor

Utah Code: 59-2-307- ... any person who does not file a signed statement shall pay a penalty equal to 10% of the estimated tax due, but not less than \$25 for each failure to file a signed and completed affidavit. The penalty imposed by this section may not be waived or reduced by the assessor, county commission, or county board of equalization.

## 2020 SIGNED STATEMENT OF PERSONAL PROPERTY



John Ulibarri • WEBER COUNTY ASSESSOR  
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2380 Washington Blvd. STE 380 Ogden, UT 84401  
Phone: (801) 399-8572 • Fax: (801) 399-8308  
[www.webercountyutah.gov/Assessor/pproperty.php](http://www.webercountyutah.gov/Assessor/pproperty.php)

OFFICE USE ONLY

### PLEASE VERIFY LOCATION ADDRESS

ADDRESS INCORRECT? SEE BUSINESS CHANGE FORM

Line 1: Equipment and Supplies – Enter Grand Total of Market Values. \_\_\_\_\_ (1)

Line 2: Acquisitions and Deletions– Schedule A. \_\_\_\_\_ (2)

Line 3: Total of lines 1 and 2 rounded to the nearest dollar.  
If the total on line 3 is \$15,000 or less, STOP, do not calculate the tax at this time, sign form below. DO NOT DEDUCT \$15,000. \_\_\_\_\_ (3)

Line 4: Tax Rate – IMPORTANT NOTE: If the business location has changed during the past year, please call (801) 399-8572 for the correct tax rate. \_\_\_\_\_ (4)

Line 5: Tax Amount Due – Line 3 multiplied by Line 4. \_\_\_\_\_ (5) Tax Due

Make check payable to: Weber County Assessor, 2380 Washington Blvd. STE 380, Ogden, UT 84401  
**PLEASE NOTE: FILING AND PAYMENT DUE DATE IS MAY 15, 2020**

I do swear that this signed statement reflects a full, true, and correct account of all personal property within Weber County, Utah, subject to taxation which was owned, possessed, managed, or controlled by me at 12 o'clock noon on January 1<sup>st</sup> 2020, that no property has been transferred out of Weber County or disposed of for the purpose of avoiding any assessment. Unsigned statements will be returned and will be subject to interest and/or penalty if delayed. If your business qualifies for exemption from property tax based on the value detailed and listed herein, your signature on this statement of personal property is required. You are certifying that the taxable value of all tangible personal property owned by the legal entity listed above is \$15,000 or less. This application for exemption is not official until granted by the Board of Equalization. This form will be submitted to the board on your behalf by the Assessor. This exemption is determined by ownership. If you have tangible personal property at different locations, and you file more than one personal property statement, the total value of all tangible personal property at all locations will determine exemption eligibility.

Does the applicant listed above own property listed on other personal property statements at other locations within this County?

Yes [ ] No [ ] If yes, please list the other account numbers in space below.

Any Taxpayer dissatisfied with the taxable value may appeal by filing an application no later than May 15, 2020. Appeal forms may be obtained from the Weber County Auditor's office, 2380 Washington Blvd. STE 320 Ogden, UT. 84401

**APPEALS MUST BE RECEIVED NO LATER THAN MAY 15, 2020**

**CUSTOMER SERVICE: (801) 399-8572**

### PLEASE CHECK ONE

- ☐ Sole Proprietor  
☐ Partnership  
☐ Corporation  
☐ L.L.C.

Nature of Business: \_\_\_\_\_

Federal Tax ID: \_\_\_\_\_

Date Opened: \_\_\_\_\_

**SIGNATURE**

**DATE**

**PHONE**

*REQUIRED*

*REQUIRED*

# 2020 PERSONAL PROPERTY VALUATION SCHEDULE

<b>PROPERTY CODE 150</b>	
<b>Computer Hardware</b>	
Year Acquired	Percent Good
2019	62%
2018	46%
2017	21%
2016	9%
2015 & prior	7%

**Examples of Property Include:**

CAD/CAM Systems  
Data Processing Equipment  
Data Processing Peripherals  
LAN Systems  
Mainframe Computers  
Personal Computers  
Plotters  
Copiers  
Copy, Fax, Printer Combination  
Printer/Copy Machines  
POS Systems-Non Manual  
Thermal Printer

<b>PROPERTY CODE 155</b>	
<b>Short Life Property</b>	
Year Acquired	Percent Good
2019	75%
2018	44%
2017 & prior	11%

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

**Examples of Property Include:**

Bath Mats  
Computer Software  
Library Materials/Books  
Molds  
Motel/Hotel Linen & Towels  
Motion Picture Prints  
Patterns, Jigs & Dies  
Plants, Decorative  
Pots & Pans  
Utensils & Silverware  
Wood Pallets

<b>PROPERTY CODE 20</b>	
<b>Machinery &amp; Equipment and Medical &amp; Dental Equipment</b>	
Year Acquired	Percent Good
2019	97%
2018	91%
2017	82%
2016	74%
2015	66%
2014	59%
2013	48%
2012	40%
2011	31%
2010	22%
2009 & prior	11%

**Machinery & Equipment:**

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

**Examples of Property Include:**

Air Compressors  
Amusement Rides  
Automotive Tools  
Bakery Equipment Bottling  
Bowling Equipment  
Brew/Distillery Equipment  
Cannery Equipment  
Carpet Cleaners Equipment  
Car Wash Equipment  
Clothes Washers & Dryers  
Conveyors  
Darkroom Equipment  
Drill Rigs-Non Petroleum  
Dry Cleaning Machines  
Food Preparation Equipment  
Generators  
Golf Carts  
Incinerators  
Kilns-Dry & Tunnel  
Kitchen Appliances  
Lawn Mowers  
Lube Systems & Devices  
Machine Shop Equipment  
Manufacturing Machinery  
Meat Packing Equipment  
Milling Plant Equipment  
Mortuary Equipment  
Piping - Industrial  
Commercial Presses and Printing Equipment  
Processing Equipment  
Pumps- Air, Water, Fuel  
Refrigerated Display Cases  
Refrigeration Equipment  
Sanders and Saws  
Service Station Equipment  
Sewing Machine  
Shoe Repair Machinery  
Ski Lift Machinery  
Smelter Equipment  
Snow Removal Equipment  
Submerged Pumps  
Tools - Hand and Power  
Wheel Alignment & Balancing Equipment  
Welders  
Woodworking Equipment  
\*Continued

<b>PROPERTY CODE 20</b>	
<b>Machinery &amp; Equipment and Medical &amp; Dental Equipment</b>	
<b>*Continued</b>	

**Medical & Dental Equipment:**

Specialized Equipment used in Medical Profession & Health Care Industry

**Examples of Property Include:**

Beds - Medical  
Dental Equipment & Instruments  
Electrolysis Machines, Medical  
Exam Tables & Chairs  
Eye Examination Equipment - Medical  
Hospital Equipment  
Lensometer - Medical  
Lenses - Medical  
Medical Equipment & Instruments  
Mesoptometers  
Microscopes  
Nitrous Oxide Systems and Tanks  
Optical Equipment & Instruments  
Sterilizers - Medical  
Surgiscope - Medical  
Thermometer - Medical  
X-Ray Machines  
Veterinary Instruments & Equipment

<b>PROPERTY CODE 10</b>	
<b>Furniture &amp; Trade Fixtures</b>	
Year Acquired	Percent Good
2019	96%
2018	87%
2017	77%
2016	66%
2015	57%
2014	47%
2013	35%
2012	24%
2011 & prior	12%

Non-mechanical furniture & trade fixtures

**Examples of Property Include:**

Auditorium & Theater Seats  
Awnings  
Bars & Sinks (Portable)  
BBQs/Fireplaces  
Beauty/Barber Shop Fixtures  
Booths, Tables & Chairs  
Cabinets & Shelves (Portable)  
Cashier's Island  
Check Out Counters  
Decorations  
Display-Cases & Racks (Non Refrigerated)  
Exercise Equipment  
Furniture- All Types  
Garbage Containers  
Framing  
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  
Tanning Booths  
Televisions  
Water Slides

<b>PROPERTY CODE 15</b>	
<b>Short Life Equipment</b>	
Year Acquired	Percent Good
2019	89%
2018	73%
2017	55%
2016	37%
2015 & prior	18%

Data Processing Equipment, Electronic Type of Equipment, including Office Machines subject to severe wear & tear

**Examples of Property Include:**

Accounting Machines  
Alarm Systems  
Candy Machines  
Cash Registers  
Coin-Op Vending Machines  
Drive-Up Windows (Bank)  
Drones  
Fax Machines  
Microwave Communications Equip.  
Music/Stereo Systems & Radios  
Reservation Terminals  
Shopping Carts  
Small Equipment Rental  
Sound Systems  
Surveillance Camera/TV  
Telephone Systems & Equip.  
Typewriters  
Video Game Machines

<b>PROPERTY CODE 30</b>	
<b>Heavy Equipment</b>	
Year Acquired	Percent Good
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 & prior	15%

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  
Cranes-Construction  
Excavators  
Graders  
Loaders  
Log Skidders & Loaders  
Pavers  
Scrapers  
Snow Cats  
Sweepers

**Continued on Back**

## 2020 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 100	
Supplies	
Year Acquired	Percent Good
2020 & prior	100%

Cost should include sales tax/freight

**Examples of Property Include:**

Maintenance & Cleaning supplies, fuel, replacement parts, oil, office supplies

PROPERTY CODE 12	
Aircraft/Manufacturing Tools & Dies	
Year Acquired	Percent Good
2019	89%
2018	73%
2017	56%
2016	38%
2015	20%
2014 & prior	4%

**Examples of Property Include:**

Aircraft Tools and Dies  
Aircraft Manufacturing  
Aircraft Manufacture & Test Equip  
Aircraft Molds  
Aircraft Patterns  
Aircraft Taps and Gauges

PROPERTY CODE 203	
Petroleum & Natural Gas Exploration and Prod. Equip.	
Year Acquired	Percent Good
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 & prior	11%

Equipment used in the petroleum & gas exploration and production industry

**Examples of Property Include:**

Distillation Equipment  
Drill Rigs  
Gas Lines-Petroleum  
Holding & Storage Facilities  
Metering Devices  
Petroleum Pumping Units  
Re-Injection Equipment  
Wellhead Assemblies  
Well Site Generators

PROPERTY CODE 400	
Rental Media	
Year Acquired	Percent Good
2019	\$15.00

**Examples of Property Include:**

Rental Video Tapes, CDs, DVDs, Blu-Ray and computer games

PROPERTY CODE 28	
Non-Capitalized Equipment	
Year Acquired	Percent Good
2019	75%
2018	50%
2017	25%
2016 & prior	0%

Please visit our website for more Information on this class of property

A piece of equipment, machinery, furniture, or other piece of tangible personal property that is functioning at its highest and best use for the purpose it was designated and constructed and is generally capable of performing that function without being combined with other items of personal property. Non-capitalized property is an item that has been totally expensed or written off in the year of acquisition.

1. Has an acquisition cost of \$1,000 or less
2. Is claimed as allowed on a federal tax return as a deductible expense under Section 162 or Section 179, Internal Revenue Code, in the year of acquisition
3. All classes of property qualify for the election to class 28 (Non-Capitalized Personal Property)

PROPERTY CODE 285	
Non-Capitalized Equipment Used for Residential Purposes	
Year Acquired	Percent Good
2019	41%
2018	28%
2017	14%
2016 & prior	0%

Equipment **must** qualify for class 28 AND be used **exclusively within a dwelling unit** that is a primary resident of a tenant.

PROPERTY CODE 13	
Semiconductor Manufacturing	
Year Acquired	Percent Good
2019	47%
2018	34%
2017	24%
2016	15%
2015 & 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 CODE 401	
Rental Media	
Year Acquired	Percent Good
2018 & prior	\$3.00

**Examples of Property Include:**

Rental Video Tapes, CDs, DVDs, Blu-Ray and computer games

PROPERTY CODE 230	
Computer Integrated Machinery	
Year Acquired	Percent Good
2019	95%
2018	85%
2017	73%
2016	61%
2015	50%
2014	39%
2013	26%
2012 & prior	13%

Machinery which cannot operate independently from the computer system. Machinery & computer sold as a single unit.

**Examples of Property Include:**

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

PROPERTY CODE 205	
Household Machinery & Equip Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2019	53%
2018	50%
2017	45%
2016	40%
2015	36%
2014	32%
2013	26%
2012	22%
2011	17%
2010	12%
2009 & prior	6%

Machinery & Equipment used **exclusively within a dwelling unit** that is a primary resident of a tenant.

**Examples of Property Include:**

Microwave Oven  
Refrigerators/Freezers  
Washers and Dryers  
Window Mount Air Conditioners

PROPERTY CODE 214	
Long Life Property	
Year Acquired	Percent Good
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 & prior	8%

Property having a long physical life.

**Examples of Property Include:**

\*Billboards (excluding LED component)  
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 10.

PROPERTY CODE 105	
Furniture & Trade Fixtures Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2019	52%
2018	47%
2017	42%
2016	36%
2015	31%
2014	25%
2013	19%
2012	13%
2011 & prior	7%

Furniture & Trade Fixtures used **exclusively within a dwelling unit** that is a primary resident of a tenant.

**Examples of Property Include:**

Furniture - Couches/Chairs  
Household Furnishings

For more classification examples, please refer to the link listed below.

<https://propertytax.utah.gov/personal/classification-guide>