

2023 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 150	
Computer Hardware	
Year Acquired	Percent Good
2022	62%
2021	46%
2020	21%
2019	9%
2018 & 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

PROPERTY CODE 155	
Short Life Property	
Year Acquired	Percent Good
2022	79%
2021	49%
2020 & prior	12%

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

PROPERTY CODE 20	
Machinery & Equipment and Medical & Dental Equipment	
Year Acquired	Percent Good
2022	98%
2021	94%
2020	90%
2019	85%
2018	77%
2017	67%
2016	55%
2015	45%
2014	34%
2013	23%
2012 & prior	12%

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
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
Merchandise Pickup Towers
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

PROPERTY CODE 20	
Machinery & Equipment and Medical & Dental Equipment	
*Continued	

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

PROPERTY CODE 10	
Furniture & Trade Fixtures	
Year Acquired	Percent Good
2022	97%
2021	91%
2020	86%
2019	76%
2018	66%
2017	54%
2016	40%
2015	27%
2014 & prior	14%

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

PROPERTY CODE 15	
Short Life Equipment	
Year Acquired	Percent Good
2022	94%
2021	81%
2020	61%
2019	42%
2018 & prior	22%

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

PROPERTY CODE 30	
Heavy Equipment	
Year Acquired	Percent Good
2022	70%
2021	67%
2020	65%
2019	62%
2018	60%
2017	58%
2016	55%
2015	53%
2014	50%
2013	48%
2012	45%
2011	43%
2010	40%
2009 & prior	38%

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

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PROPERTY CODE 29	
Pollution Control Equipment	
Year Acquired	Percent Good
2022	80%
2021	60%
2020	40%
2019	20%
2018 & prior	6%

Examples of Property Include:

Property used to prevent, control, or reduce air or water pollution and used in connection with NAICS subsector 324110 Petroleum Refinery

PROPERTY CODE 12	
Aircraft/Manufacturing Tools & Dies	
Year Acquired	Percent Good
2022	94%
2021	82%
2020	62%
2019	44%
2018	23%
2017 & 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
2022	98%
2021	96%
2020	94%
2019	91%
2018	85%
2017	77%
2016	68%
2015	58%
2014	49%
2013	39%
2012	30%
2011	20%
2010 & 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
2022	\$15.00

Examples of Property Include:

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

PROPERTY CODE 13	
Semiconductor Manufacturing	
Year Acquired	Percent Good
2022	47%
2021	34%
2020	24%
2019	15%
2018 & 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 230	
Computer Integrated Machinery	
Year Acquired	Percent Good
2022	97%
2021	90%
2020	82%
2019	71%
2018	58%
2017	45%
2016	30%
2015 & prior	15%

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 401	
Rental Media	
Year Acquired	Percent Good
2021 & prior	\$3.00

Examples of Property Include:

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

PROPERTY CODE 214	
Long Life Property	
Year Acquired	Percent Good
2022	98%
2021	97%
2020	95%
2019	92%
2018	91%
2017	90%
2016	87%
2015	81%
2014	74%
2013	69%
2012	59%
2011	58%
2010	54%
2009	47%
2008	40%
2007	33%
2006	26%
2005	18%
2004 & prior	9%

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
2022	53%
2021	50%
2020	47%
2019	42%
2018	36%
2017	30%
2016	22%
2015	15%
2014 & prior	8%

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

PROPERTY CODE 205	
Household Machinery & Equip Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2022	54%
2021	52%
2020	50%
2019	48%
2018	42%
2017	37%
2016	30%
2015	25%
2014	19%
2013	13%
2012 & prior	7%

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

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

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