



John Ulibarri • WEBER COUNTY ASSESSOR  
DeeDee Kimber • 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 31, 2024

## **NOTICE OF 2024 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 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, 2024, on the enclosed statement.

Enclosed with your packet is a summarized list of equipment reported in 2023. Please refer to the valuation schedules to correctly classify and depreciate your assets. For each 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 complete asset detail with the names and addresses of the companies or individuals you lease to in Weber County only. This list can be submitted electronically by emailing the equipment listing to [weberleasing@webercountyutah.gov](mailto:weberleasing@webercountyutah.gov) in Excel format. No PDF files, please.

**New for 2024: (1)** The Utah Legislature has removed Class 28 – Non-Capitalized Personal Property from the Recommended Personal Property Valuation Schedule. If your business had reported assets in Class 28, those assets have been reclassified per the asset description provided. **(2)** In 2023, The Utah Legislature deemed supplies exempt from taxation. This exemption **does not** include expensed or capitalized items. Expensed and Capitalized items must be reported.

**Tax Exemption: (1)** A business with an aggregate taxable value of **\$28,400** or less may be exempt from Personal Property Tax. Your application for exemption may only be considered with a completed Signed Statement of Personal Property. **(2)** If a business files and qualifies for the exemption, it is not required to file a signed statement for each continuing consecutive year unless the taxable value rises above the exemption threshold. Please note: You will be notified if your business has qualified for this exemption.

**Your Signed Statement and tax payment are due on or before May 15, 2024.**

**Past-due accounts will be subject to a penalty equal to 10% of the tax due but not less than \$25.00.**

**Interest will accrue at 10% annually on all accounts not paid in full by May 15, 2024.**

*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 am to 5 pm.

Sincerely,

John Ulibarri  
Weber County Assessor

Utah Code: 59-2-307- ... Each person that fails to file the 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. Upon a showing of reasonable cause, a county may waive or reduce a penalty imposed.

## 2024 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 – Enter Market Value Grand Total. \_\_\_\_\_ (1)

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

Line 3: Total lines 1 and 2 rounded to the nearest dollar.  
If the total on line 3 is \$28,400 or less, STOP, do not calculate the tax now. Sign the form below. DO NOT DEDUCT \$28,400. \_\_\_\_\_ (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, 2024**

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 noon on January 1, 2024, 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 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 certify that the taxable value of all tangible personal property owned by the legal entity listed above is \$28,400 or less. This application for exemption is not official until granted by the Board of Equalization. The Assessor will submit this form to the board on your behalf. This exemption is determined by ownership. If you have tangible personal property at different locations and 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 different locations within this County?

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

Any Taxpayer dissatisfied with the taxable value may appeal by filing an application no later than May 15, 2024. 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, 2024**

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

### PLEASE CHECK ONE

- ☐ Sole Proprietor  
☐ Partnership  
☐ Corporation  
☐ LLC

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

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

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

**SIGNATURE**

**DATE**

**PHONE**

*REQUIRED*

*REQUIRED*

## 2024 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 150	
Computer Hardware	
Year Acquired	Percent Good
2023	62%
2022	46%
2021	21%
2020	9%
2019 & 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
2023	79%
2022	49%
2021 & 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
2023	98%
2022	94%
2021	90%
2020	85%
2019	77%
2018	67%
2017	55%
2016	45%
2015	34%
2014	23%
2013 & 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
2023	97%
2022	91%
2021	86%
2020	76%
2019	66%
2018	54%
2017	40%
2016	27%
2015 & 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
2023	94%
2022	81%
2021	61%
2020	42%
2019 & 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
2023	73%
2022	71%
2021	69%
2020	67%
2019	65%
2018	63%
2017	61%
2016	59%
2015	57%
2014	55%
2013	53%
2012	51%
2011	49%
2010 & prior	47%

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**

# 2024 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 29	
Pollution Control Equipment	
Year Acquired	Percent Good
2023	80%
2022	60%
2021	40%
2020	20%
2019 & 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
2023	94%
2022	82%
2021	62%
2020	44%
2019	23%
2018 & 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
2023	98%
2022	96%
2021	94%
2020	92%
2019	86%
2018	79%
2017	71%
2016	60%
2015	50%
2014	41%
2013	31%
2012	21%
2011 & 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
2023	\$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
2023	47%
2022	34%
2021	24%
2020	15%
2019 & 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
2023	97%
2022	90%
2021	82%
2020	71%
2019	58%
2018	45%
2017	30%
2016 & 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
2022 & 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
2023	98%
2022	97%
2021	95%
2020	92%
2019	91%
2018	90%
2017	87%
2016	81%
2015	74%
2014	69%
2013	59%
2012	58%
2011	54%
2010	47%
2009	40%
2008	33%
2007	26%
2006	18%
2005 & 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
2023	53%
2022	50%
2021	47%
2020	42%
2019	36%
2018	30%
2017	22%
2016	15%
2015 & 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
2023	54%
2022	52%
2021	50%
2020	48%
2019	42%
2018	37%
2017	30%
2016	25%
2015	19%
2014	13%
2013 & 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/>