

# 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  
Mesoptomers  
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

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# 2024 PERSONAL PROPERTY VALUATION SCHEDULE

<b>PROPERTY CODE 29</b>	
<b>Pollution Control Equipment</b>	
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

<b>PROPERTY CODE 12</b>	
<b>Aircraft/Manufacturing Tools &amp; Dies</b>	
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

<b>PROPERTY CODE 203</b>	
<b>Petroleum &amp; Natural Gas Exploration and Prod. Equip.</b>	
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

<b>PROPERTY CODE 400</b>	
<b>Rental Media</b>	
Year Acquired	Percent Good
2023	\$15.00

**Examples of Property Include:**

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

<b>PROPERTY CODE 13</b>	
<b>Semiconductor Manufacturing</b>	
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.

<b>PROPERTY CODE 230</b>	
<b>Computer Integrated Machinery</b>	
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

<b>PROPERTY CODE 401</b>	
<b>Rental Media</b>	
Year Acquired	Percent Good
2022 & prior	\$3.00

**Examples of Property Include:**

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

<b>PROPERTY CODE 214</b>	
<b>Long Life Property</b>	
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.

<b>PROPERTY CODE 105</b>	
<b>Furniture &amp; Trade Fixtures Used for Residential Purposes</b>	
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

<b>PROPERTY CODE 205</b>	
<b>Household Machinery &amp; Equip Used for Residential Purposes</b>	
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/>