



Jared Preisler • INTERIM WEBER COUNTY ASSESSOR
• 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

February 21, 2025

NOTICE OF 2025 BUSINESS PERSONAL PROPERTY ONLINE TAX FILING

Dear Weber County Business Owner,

We are excited to announce a brand new look for the 2025 Business Personal Property Tax online filing system. This comes with innovative features like linking business accounts under a single user account, enhanced login security, and live viewing of accounts. Access summarized account information at www.webercountyutah.gov/Assessor/pproperty.php. To access our new online filing system, please use your account number, secure pin, and email address provided above. **If the email address above is incorrect or missing, please contact us to correct it.** Login requires account email validation. On the reverse hereof is a detailed set of instructions for filing online.

Filing online is quick, safe, and efficient. Business assets such as computers, telephones, copiers, furniture, signage, equipment, machinery, and other personal property owned or used in connection with your business as of January 1, 2025, are subject to taxation. Complete instructions, forms, and payment options are available at www.webercountyutah.gov/Assessor/pproperty.php. If you are unable to file online, please call our office at (801) 399-8572 for assistance.

New for 2025: (1) The Utah Legislature shifted all non-mobile flight equipment from centrally assessed to locally assessed (Utah Code 59-2-201 (1)). Non-mobile flight equipment includes assets such as but not limited to: Consumable Spare Parts, Plant and Equipment owned by Air Carrier, Non-Licensed Vehicles, Airport and Office Equipment. **(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 **\$29,300** 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, 2025.

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, 2025.

If your business has closed or you no longer own this business, please complete the online "Business Change Form" on our website at https://www.webercountyutah.gov/Assessor/business_change_form.php.

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,

Jared Preisler
Interim 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.



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2025 Personal Property Tax Online Filing Instructions

www.webercountyutah.gov/Assessor/pproperty.php

All businesses are required to submit an annual self-assessing personal property tax filing. The process of filing your business personal property tax begins with gathering your records.

- A complete list of all assets (trade fixtures, equipment, machinery, signage, computers, furniture, etc.) used in connection with your business as of January 1, 2025, is needed. This list should include item description, acquisition year, acquisition cost, and quantity.
- Lease agreements for any equipment being leased or rented, used in connection with your business as of January 1, 2025.

NEW for 2025: We have converted all classification codes to be in line with the Utah State Tax Commission. All assets previously reported have been changed, please utilize the classification link within the online filing program for classification questions.

Access the Online Personal Property filing system at www.webercountyutah.gov/Assessor/pproperty.php and refer to your account number, email, and pin located on the reverse hereof to log in.

- Filing online is quick, safe, and efficient.
- First, please verify the account information and contact information.
- The equipment listing reported from the previous year will be available to update.
- Begin adding equipment acquired in 2024 by selecting a correct classification code (refer to the classification guide linked in the upper right corner if unsure), then add the item description, year acquired, quantity, and cost.
- Once your additions have been completed, begin deleting assets that were disposed of during 2024. Quantity adjustments can be made. Once you have selected all assets to be removed, click 'Save.'
- As each piece of equipment is added and deleted to the filing system, it will automatically calculate a taxable value based on the classification code chosen.
- Once all changes have been made to the equipment listing, the total taxable value and total tax due will be calculated. If the total taxable value is \$29,300 or less, you will be exempt from payment.
- Next, enter the information for all leased or rented equipment (do not list registered motor vehicles or land and buildings).
- Proceed to the Summary and Signature page for a complete summary of the assets and to electronically sign the Signed Statement for submission. The PIN will need to be entered to complete the electronic signature.
- After submitting your filing, be sure to click "Print Return" and retain a copy for your records.
- If required, electronic payments can be made in the form of a credit card. A fee of 2.5% (\$2.00 minimum) is charged on all credit card transactions; Weber County does not receive this fee.
- If you elect to pay your personal property tax via postal mail, please ensure the payment is postmarked by May 15, 2025, to avoid interest. Print and include the payment voucher with the payment.

Once you have completed the entire online filing process, the filing will be reviewed by a personal property appraiser in our office. If any changes are necessary, we will correct them and notify you of the change.

If you need assistance, please call our office at (801) 399-8572. Office hours are Monday through Friday, 8 am to 5 pm.

Thank you for using our online filing system.

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.

2025 SIGNED STATEMENT OF PERSONAL PROPERTY



Jared Preisler • INTERIM WEBER COUNTY ASSESSOR
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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: The total of lines 1 and 2 is rounded to the nearest dollar. If the total on line 3 is \$29,300 or less, STOP, do not calculate the tax now. Sign the form below. DO NOT DEDUCT \$29,300.	_____ (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, 2025

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, 2025, 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 \$29,300 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.

Any Taxpayer dissatisfied with the taxable value may appeal by filing an application no later than May 15, 2025. 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, 2025

CUSTOMER SERVICE: (801) 399-8572

PLEASE CHECK ONE

Sole Proprietor

Partnership

Corporation

LLC

Nature of Business: _____

Federal Tax ID: _____

Date Opened: _____

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.

SIGNATURE	DATE	PHONE
<i>REQUIRED</i>		<i>REQUIRED</i>



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Account Number: _____

SCHEDULE A: PERSONAL PROPERTY ACQUIRED OR DISPOSED OF IN 2024

Part 1 – Personal Property Acquired During 2024

Describe each item of Personal Property acquired that has not been previously reported or is not on the existing equipment listing. Identify the acquisition and calculate the market value using the valuation schedules enclosed.

PROPERTY CODE	ITEM DESCRIPTION <small>PLEASE BE SPECIFIC</small>	YEAR ACQUIRED	COST OR PURCHASE PRICE	x QUANTITY	x DEPRECIATION <small>(SEE SCHEDULES)</small>	= MARKET VALUE

ATTACH SEPARATE SHEET(S) IF NECESSARY

LINE 1: TOTAL **MARKET VALUE** OF PROPERTY ACQUISITIONS _____

Part 2 – Personal Property Disposed of During 2024

Describe each item of Personal Property disposed of in 2024. Identify the cost to be deleted and calculate the market value using the valuation schedules and the equipment listing enclosed in your packet.

Property CAN NOT be deleted in this section unless it is printed on the equipment listing.

PROPERTY CODE	ITEM DESCRIPTION <small>PLEASE BE SPECIFIC</small>	YEAR ACQUIRED	COST OR PURCHASE PRICE	x QUANTITY	x DEPRECIATION <small>(SEE SCHEDULES)</small>	= MARKET VALUE

ATTACH SEPARATE SHEET(S) IF NECESSARY

LINE 2: TOTAL **MARKET VALUE** OF PROPERTY DISPOSED OF (_____)

LINE 3: LINE 1 MINUS LINE 2. TRANSFER THIS AMOUNT TO LINE 1 ON THE SIGNED STATEMENT _____



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Account Number: _____

LEASED OR RENTED EQUIPMENT

List itemized leased or rented equipment below. DO NOT transfer any totals to the signed statement.
 Note: If your equipment is considered a "Conditional Sale Lease," make sure it has previously been reported or listed on the schedule A in the *equipment acquired* area. You are required to list and pay taxes on this equipment as if you owned it.

NAME AND ADDRESS OF LESSOR	EQUIPMENT DESCRIPTION	STARTING DATE OF LEASE	COST AT START DATE

ATTACH SEPARATE SHEET(S) IF NECESSARY

Business Change Form

Business Name _____ Account _____
 Owner _____ Telephone _____
 Mailing Address _____
 Physical Address _____
 Contact Person _____
 Telephone _____ E-Mail _____

CHANGE OF ADDRESS

Mailing Location

Previous Address _____
 New Address _____ When _____

BUSINESS NAME CHANGED

Previous Name _____
 New Name _____

SOLD BUSINESS

Date Business Sold _____ Business at Same Location? Yes No
 Who Has Possession of Equipment? _____

CLOSED BUSINESS

Date Business Ceased Operating: _____ Business License Cancelled? Yes No
 What Happened to the Equipment? _____

FILED BANKRUPTCY

What is the Case Number? _____ Status of Filing _____
 Date of Bankruptcy _____ Business in Operation? Yes No

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2025 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 12	
Computer Hardware	
Year Acquired	Percent Good
2024	62%
2023	46%
2022	21%
2021	9%
2020 & 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 1	
Short Life Property	
Year Acquired	Percent Good
2024	76%
2023	47%
2022 & 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 8	
Machinery & Equipment and Medical & Dental Equipment	
Year Acquired	Percent Good
2024	97%
2023	93%
2022	89%
2021	82%
2020	74%
2019	65%
2018	54%
2017	43%
2016	33%
2015	22%
2014 & 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
 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 8	
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 5	
Furniture & Trade Fixtures	
Year Acquired	Percent Good
2024	96%
2023	90%
2022	83%
2021	74%
2020	64%
2019	52%
2018	39%
2017	26%
2016 & prior	13%

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 3	
Short Life Equipment	
Year Acquired	Percent Good
2024	90%
2023	79%
2022	59%
2021	41%
2020 & prior	21%

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 13	
Heavy Equipment	
Year Acquired	Percent Good
2024	73%
2023	71%
2022	69%
2021	66%
2020	64%
2019	62%
2018	59%
2017	57%
2016	54%
2015	52%
2014	50%
2013	47%
2012	45%
2011 & prior	42%

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

2025 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 29	
Pollution Control Equipment	
Year Acquired	Percent Good
2024	80%
2023	60%
2022	40%
2021	20%
2020 & 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 25	
Aircraft/Manufacturing Tools & Dies	
Year Acquired	Percent Good
2024	91%
2023	79%
2022	60%
2021	42%
2020	23%
2019 & 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 20	
Petroleum & Natural Gas Exploration and Prod. Equip.	
Year Acquired	Percent Good
2024	97%
2023	95%
2022	93%
2021	91%
2020	85%
2019	78%
2018	69%
2017	58%
2016	49%
2015	40%
2014	30%
2013	21%
2012 & 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
2024	\$15.00

Examples of Property Include:
Rental Video Tapes, CDs, DVDs,
Blu-Ray and computer games

PROPERTY CODE 15	
Semiconductor Manufacturing	
Year Acquired	Percent Good
2024	47%
2023	34%
2022	24%
2021	15%
2020 & 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 2	
Computer Integrated Machinery	
Year Acquired	Percent Good
2024	96%
2023	89%
2022	79%
2021	68%
2020	56%
2019	43%
2018	29%
2017 & prior	14%

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
2023 & prior	\$3.00

Examples of Property Include:
Rental Video Tapes, CDs, DVDs,
Blu-Ray and computer games

PROPERTY CODE 16	
Long Life Property	
Year Acquired	Percent Good
2024	97%
2023	96%
2022	94%
2021	91%
2020	90%
2019	89%
2018	85%
2017	80%
2016	73%
2015	67%
2014	59%
2013	56%
2012	54%
2011	47%
2010	40%
2009	31%
2008	25%
2007	18%
2006 & 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 45-5	
Furniture & Trade Fixtures Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2024	53%
2023	50%
2022	46%
2021	41%
2020	35%
2019	29%
2018	21%
2017	14%
2016 & 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

PROPERTY CODE 45-8	
Household Machinery & Equip Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2024	53%
2023	51%
2022	49%
2021	45%
2020	41%
2019	36%
2018	30%
2017	24%
2016	18%
2015	12%
2014 & 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