

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

March 7, 2025

NOTICE OF 2025 BUSINESS PERSONAL PROPERTY ONLINE TAX FILING

Dear Weber County Business Owner,

In accordance with the provisions set forth under the Revenue and Taxation laws for the State of Utah, taxable business entities must pay an annual self-assessing Personal Property Tax. Such a tax is levied against all personal property assets (i.e., trade fixtures, equipment, computers, telephone systems, furniture, tools, signage, etc.) owned and/or used by the "business" as of January 1 of each year.

To access our 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. 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 business 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.

Access the Online Business 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.
- Businesses filing for the first time are required to file a full declaration. In subsequent years, your equipment listing from the previous year will be available to update.
- Begin adding your equipment 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.
- As each piece of equipment is added to the filing system, it will automatically calculate a taxable value based on the classification code chosen.
- Once all equipment has been entered, 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 of all leased or rented equipment (please 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, your 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 changes.

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

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

CHIEF DEPUTY ASSESSOR

2380 Washington Blvd. STE 380 Ogden, UT 84401 Phone: (801) 399-8572 • Fax: (801) 399-8308 www.webercountyutah.gov/Assessor/pproperty.php

OFFICE USE ONLY

PLEASE VERIFY LOCATION ADDRESS
ADDRESS INICORDESTS SEE DUSINESS SUANCE FORM
ADDRESS INCORRECT? SEE BUSINESS CHANGE FORM

Line 1: Equipment—Enter Grand Total from Schedule D If the total on line 1 is \$29,300 or less, STOP, do not calculate the tax now. Sign the form below. DO NOT DEDUCT \$29,300.	 _ (1)
Line 2: Tax Rate – IMPORTANT NOTE: If the business location has changed during the past year, please call (801) 399-8572 for the correct tax rate.	 _ (2)
Line 3: Tax Amount Due – Line 1 multiplied by Line 2.	 (3) 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.

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, 2025. Appeal forms may be obtained from the Weber County Auditor's office, 2380 Washington Blvd. STE 320 Ogden, UT84401.

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:		
Fede	eral Tax ID:	
Date	Opened:	

SIGNATURE DATE PHONE

REQUIRED REQUIRED



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WEBER COUNTY ASSESSOR 2025 SIGNED STATEMENT OF PERSONAL PROPERTY

SCHEDULE D

Equipment Description and Value

List all business furniture, fixtures, and equipment owned and/or used in connection with your business.

More forms are available online @ <u>www.webercountyutah.gov/Assessor/pproperty.php</u>							
See Schedule (A) Property Code	(B) Property Description	(C) Year of Acquisition	(D) Original Cost	(E) Quantity	(D) x (E)= (F) Total Cost	See Schedule (G) Depreciation Rate	(F) x (G)= (H) Market Value
Examples:		Ex	amples only				
12	HP Laptop Computer	2024	1,350	2	2,700	62%	1,674
1	Software	2023	1,250	2	2,500	47%	1,175
		Enter Ed	quipment Detail I	Here:			

Please enter the total market value of all property on Line 1 of the Signed Statement:

Total Market Value:



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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.

Account Number:

in the equipment dequired area. Too are required to list and pay taxes on this equipment as it 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		
Utah Cada, FO 2 207 Food parson that fails to file the signed states	ment shall now a nanalty agual to 100/ of the estimated toy due, but not less than \$25 for each		

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2025 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 8

Machinery & Equipment and

Medical & Dental Equipment

Percent Good

97%

93%

89%

82%

74%

65%

54%

43%

33%

22%

11%

Year Acquired

2024

2023

2022

2021

2020

2019

2018

2017

2016

2015

2014 & prior

Air Compressors Amusement Rides

Automotive Tools

Bowling Equipment Brew/Distillery Equipment Cannery Equipment Carpet Cleaners Equipment

Car Wash Equipment

Conveyors

Clothes Washers & Dryers

Drill Rigs-Non Petroleum

Bakery Equipment Bottling

Machinery & Equipment:

Machinery & tooling used in production

and processing industries. Equipment

service stations, laundry & dry cleaning,

cleaning, and bulk petroleum distributors

used in service industries such as

Examples of Property Include:

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 sus	ceptible to	
breakage, loss and ra	pid wear & tear.	
Examples of Property Include:		
Bath Mats		
Computer Software		
Library Materials/Books		
Molds		
Motel/Hotel Linen & Towels		
Motion Picture Prints		
D # # 0 D'		

2027	1070	
2023	47%	
2022 & prior	12%	
Property is highly sus	ceptible to	
breakage, loss and ra	pid wear & tea	
Examples of Propert	ty Include:	
Bath Mats		
Computer Software		
Library Materials/Bool	ks	
Molds		
Motel/Hotel Linen & Towels		
Motion Picture Prints		
Patterns, Jigs & Dies		
Plants, Decorative		
Pots & Pans		
Utensils & Silverware		
Wood Pallets		

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

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

YOOU Fallets		
PROPERT	Y CODE 3	
Short Life Equipment		
Year Acquired	Percent Good	
2024	90%	
2023	79%	
2022	59%	
2021	41%	

FROFERIT CODE 3	
Short Life Equipment	
Percent Good	
90%	
79%	
59%	
41%	
21%	

to severe wear & tear

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

Mesoptomers Microscopes

Nitrous Oxide Systems and Tanks Optical Equipment & Instruments

Sterilizers - Medical Surgiscope - Medical Thermometer - Medical X-Ray Machines

Veterinary Instruments & Equipment

DDODEDT	Y CODE 13
	quipment
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

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/Manufacti	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 an	d 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

PRO	PERTY	CODE	401
		4 10	

PROPERTI	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

Long Life Property Year Acquired Percent Good

PROPERTY CODE 16

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 Percent Good less Residential Year Acquired Exemption 2024 53% 2023 50% 2022 46% 2021 41% 35% 2020 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

Osed for Residential Fulposes	
	Percent Good
Year	less Residential
Acquired	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