

UTAH STATE TAX COMMISSION RECOMMENDED PERSONAL PROPERTY VALUATION SCHEDULE 2021

**C01 – (SP) Short Life Property:**

The useful economic life of this class is one to three years.

Year	% good
2020	76%
2019	44%
2018	11%
Prior	11%

Barricades/Warning Signs, Patterns, Jigs & Dies, Pots & Pans, Utensils, Motion Picture Prints, Library Books & Materials, Motel & Hotel Linen, Pallets, Silverware, Uniforms, Canned Computer Software.

**C02 – (CM) Computer Dependent Machinery: Machinery, which cannot operate without the computer and the computer, cannot perform functions outside the machine.**

Year	% good
2020	96%
2019	86%
2018	74%
2017	62%
2016	51%
2015	40%
2014	26%
2013	13%
Prior	13%

Computer Integrated Fabrication Machinery, Computer Integrated Manufacturing Machinery, Cat Scanners, MRI Equipment, Other Computer Integrated Manufacturing Machinery, Computer Driven Mills, Computerized Machine Lathes, Computerized Assembly Machinery, Mammography Units. (If the machine and computer are purchased as separate units, the machine must be valued as Class

8 property and the computer as Class 12 property.)

**Medical & Dental Equipment from Class 7**

Exam Tables & Chairs, Hospital Equipment, X-Ray Machines, Microscopes, Sterilizes, Optical Equipment, Mesoptometers, Lensometers.

**C03 – (ST) Short Life Equipment:**

Electronic types of equipment to include office machines and equipment subject to rapid functional or economic obsolescence or severe wear and tear.

Year	% good
2020	90%
2019	74%
2018	55%
2017	37%
2016	18%
Prior	18%

Alarm Systems, Automotive Emissions Testing Equipment, Auto Engine Analysis Equip.,

Bank ATM Machines, Cash Registers, Drive-up Windows (Banks) Microwave Communications Equipment, Music, Stereo & Sound Systems, Office Machines, Photo Processing Equip. & Cameras, Rent-to-Own Merchandise, Reservation Terminals, Pneumatic Tube Systems (Banks), Small Equipment Rentals, Shopping carts, Telephone Equipment & Systems, Vending Machines, Video Game Machines.

**C05 – (LT) Furniture & Trade Fixtures:**

Non-Mechanical furniture and trade fixtures subject to functional obsolescence due to style and design changes.

Year	% good
2020	96%
2019	88%
2018	78%
2017	67%
2016	58%
2015	47%
2014	35%
2013	24%
2012	13%
Prior	13%

Furniture, Bars & Sinks, Booths, Tables & Chairs, Beauty/Barber Shop Fixtures, Cabinets & Shelves, Cashier's Islands, Check out Counters, Displays, Cases & Racks, Office Furniture (except office machines), Auditorium & Theater Seats, Buildings (Mobile Type), Musical Instruments, Moveable

Partitions, Stands, Motel/Hotel Beds & Furniture, Signs, Mechanical & Electrical, Tanning Booths, Water Slides.

**C06 – (HT) Heavy & Medium Trucks, NOT registered with Dept of Motor Vehicles:**

Year	% good
2021	90%
2020	77%
2019	73%
2018	68%
2017	64%
2016	59%
2015	54%
2014	48%
2013	42%
2012	37%
2011	23%
2010	18%
2009	14%
2008	7%
Prior	7%

Heavy Duty Trucks, Medium Duty Trucks, Concrete Pump Trucks, Crane Vehicles, Well Boring Trucks.

**C10 – (RC) Railroad Cars**

Please call for depreciation factor for new acquisitions.

Box Elder County Assessor 435-734-3336  
877-390-2326 ext 3336

**C08 – (CM) Machinery & Equipment  
Medical & Dental Equipment:**

Year	% good
2020	97%
2019	92%
2018	83%
2017	75%
2016	67%
2015	59%
2014	49%
2013	40%
2012	31%
2011	22%
2010	12%
Prior	12%

**Machinery and equipment used in production or processing industries having an economic life of 12 years or more.**

Manufacturing & Processing Machinery, Amusement Rides, Auto Service & Repair Equipment, Bakery Equipment, Distillery Equipment, CATV Connection/Distribution, CATV Head Ends, Fork Lifts (battery & propane powered), Laundry & Dry cleaning Equipment, Food Preparation Equipment, Machine Shop Equipment, Refrigeration

Equipment, Overhead Cranes, Incinerators, Packaging Equipment, Stationary Backup Generators, Meat Packing Equipment, Printing Equipment, Bottling Equipment, Cannery Equipment, Ski Lift Machinery, Wood Milling Equipment.

**C12 – (CH) Computer Hardware:**

**Data processing equipment, mainframe computers, LAN systems, personal computers and computer peripherals subject to rapid functional and economic obsolescence.**

Year	% good
2020	62%
2019	46%
2018	21%
2017	9%
2016	7%
Prior	7%

Mainframe Computers, Personal Computers, Cad/Cam Systems, Copiers & Copy, Fax, Scanner, Printer Combination Machines, LAN Systems, Data Processing Equipment, Data Processing Peripherals.

**C13 – (HE) Heavy Equipment: Mobile machinery used in the construction, forestry and quarry industries as well as equipment used in the processing of construction materials, i.e., cement & asphalt.**

Year	% good
2020	51%
2019	49%
2018	48%
2017	46%
2016	42%
2015	40%
2014	38%
2013	36%
2012	34%
2011	32%
2010	29%
2009	25%
2008	23%
2007	15%
Prior	15%

Construction Equipment, Compaction Equipment, Graders, Batch Plants, Log Skidders & Loaders, Mining Equipment, Portable Conveyors, Quarrying Equipment, Scrapers, Cranes (Construction), Backhoes, Excavators, Loaders, Portable Generators, Pavers, Pavement Sweepers, Snow Cats.

**C16 – (LP) Long Life Property:  
Property having a long physical life, subject to little obsolescence.**

Year	% good
2020	97%
2019	96%
2018	94%
2017	89%
2016	86%
2015	83%
2014	77%
2013	73%
2012	65%
2011	64%
2010	59%
2009	58%
2008	54%
2007	47%
2006	40%
2005	32%
2004	24%
2003	16%
2002	8%
Prior	8%

Buried Cable, Billboards, Pipelines, Grain Elevators (Non Farm), Broadcast & Cell Towers, Bulk Storage Tanks (Underground & Surface), Oil & Gas Gathering Systems, Sign Towers, Ski Lift & Tram Towers, Storage & Shipping Containers, Truck Scales.

**C24 – (LS) Leasehold Improvements:  
Improvements to real property installed by a tenant.**

Year	% good
2020	94%
2019	88%
2018	82%
2017	77%
2016	71%
2015	65%
2014	59%
2013	54%
2012	48%
2011	42%
2010	36%
2009	30%
Prior	30%

Walls & Partitions, Plumbing Rough-in & Fixtures, Floor Coverings (except carpet), Store Fronts, Electrical Wiring & Fixtures, Ceilings (suspended or acoustical), Heating & Cooling Systems, Iron or Millwork Trims, Other Leasehold Improvements.

**Rental Video Tapes, CD's, DVD's**

**C29 – (VN) New Rentals: \$15.00 Per Unit**

**C30 – (VO) 2nd year +: \$ 3.00 Per Unit**