

UTAH STATE TAX COMMISSION RECOMMENDED PERSONAL PROPERTY VALUATION SCHEDULE 2025

(01) Short Life Property:

The useful economic life of this class is 1 to 3 years.

Year	% good
2024	76%
2023	47%
2022	12%
Prior	12%

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

(02) Computer Dependent Machinery:

Machinery, which cannot operate without the computer and the computer, cannot perform functions outside the machine.

Year	% good
2024	96%
2023	89%
2022	79%
2021	68%
2020	56%
2019	43%
2018	29%
2017	14%
Prior	14%

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.)

(03) Short Life Equipment:

Year	% good
2024	90%
2023	79%
2022	59%
2021	41%
2020	21%
Prior	21%

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

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.

(06) Heavy & Medium Trucks, NOT registered with Dept of Motor Vehicles:

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

Please call for depreciation factor for new acquisitions.

(28) NonCapitalized Personal Property:

Tax Payer elected to designate as expenses.

To include all classes of Personal Property if the item

Year	% good
	%
	%
2021	25%
2020	0%
Prior	0%

has an acquisition cost of \$1,000 or less and is claimed as allowed on a federal tax return as a deductible expense under Section 162 or 179 of the IRS Code, in the year of acquisition, and the person must pay all taxes according to the schedule even if the item is sold or disposed of.

(05) Furniture & Trade Fixtures:

Non-Mechanical furniture and trade fixtures subject to functional obsolescence due to style and design changes. Furniture, Bars & Sinks, Booths, Tables & Chairs, Beauty/Barber Shop Fixtures, Cabinets & Shelves, Cashier's Islands, Cashier's Island, 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.

Year	% good
2024	96%
2023	90%
2022	83%
2021	74%
2020	64%
2019	52%
2018	39%
2017	26%
2016	13%
Prior	13%

(08) Machinery & Equipment:

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

Year	% good	Hand Tools, Manufacturing & Processing Machinery, Amusement Rides, Auto Service & Repair Equipment, Bakery 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.
2024	97%	
2023	93%	
2022	89%	
2021	82%	
2020	74%	
2019	65%	
2018	54%	
2017	43%	
2016	33%	
2015	22%	
2014	11%	
Prior	11%	

(12) Computer Hardware:

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

Year	% good	Mainframe Computers, Personal Computers, Cad/Cam Systems, Copiers & Copy, Fax, Scanner, Printer Combination Machines, LAN Systems, Data Processing Equipment, Data Processing Peripherals.
2024	62%	
2023	46%	
2022	21%	
2021	9%	
2020	7%	
Prior	7%	

(13) 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	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.
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	42%	
Prior	42%	

(16) Long Life Property:

Property having a long physical life, subject to little obsolescence.

Year	% good	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.
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	9%	
Prior	9%	

Rental Video Tapes, CD's, DVD's

VN –New Rentals: \$15.00 per Unit
VO – 2nd year +: \$ 3.00 Per Unit