

UTAH STATE TAX COMMISSION 2009 RECOMMENDED PERSONAL PROPERTY VALUATION SCHEDULES

****Additional information such as detailed property descriptions and additional valuation schedules can be found at [www.co.wasatch.ut.us/Departments/Assessor/Unattached Personal Property](http://www.co.wasatch.ut.us/Departments/Assessor/Unattached%20Personal%20Property)**

**Property Code 1
Short Life Equipment**

Acquisition Year	Percent Good
2008	72%
2007	43%
2006	11%
and prior	

**Property Code 2
Computer Integrated Machinery**

Acquisition Year	Percent Good
2008	91%
2007	83%
2006	75%
2005	66%
2004	56%
2003	43%
2002	29%
2001	11%
and prior	

**Property Code 3
Short Life Equipment**

Acquisition Year	Percent Good
2008	86%
2007	71%
2006	56%
2005	39%
2004	21%
and prior	

**Property Code 4
Short Life Expensed**

Acquisition Year	Percent Good
2008	69%
2007	52%
2006	30%
2005	17%
2004	11%
and prior	

**Property Code 5
Trade Fixtures**

Acquisition Year	Percent Good
2008	93%
2007	85%
2006	79%
2005	71%
2004	63%
2003	52%
2002	39%
2001	26%
2000	13%
and prior	

**Property Code 7
Medical & Dental Equipment**

Acquisition Year	Percent Good
2008	94%
2007	89%
2006	85%
2005	79%
2004	74%
2003	65%
2002	55%
2001	44%
2000	33%
1999	23%
1998	11%
and prior	

**Property Code 8
Machinery & Equipment**

Acquisition Year	Percent Good
2008	94%
2007	89%
2006	85%
2005	79%
2004	74%
2003	65%
2002	55%
2001	44%
2000	33%
1999	23%
1998	11%
and prior	

**Property Code 9
Off-Highway Rec Vehicles**

Acquisition Year	Percent Good
2009-2007	\$45.00
2006-2004	\$35.00
2003-2001	\$30.00
2000-1998	\$20.00
1997 & older	\$10.00

**Property Code 12
Computer Hardware & Copy Machines**

Acquisition Year	Percent Good
2008	62%
2007	46%
2006	21%
2005	9%
2004	7%
and prior	

RENTAL VIDEO TAPES AND DVD'S are to be valued at \$15.00 for the first year and \$3.00 thereafter

**Property Code 13
Heavy Equipment**

Acquisition Year	Percent Good
2008	63%
2007	59%
2006	56%
2005	52%
2004	49%
2003	45%
2002	41%
2001	38%
2000	34%
1999	31%
1998	27%
1997	24%
1996	20%
1995	17%
and prior	

**Property Code 15
Semiconductor Manufacturing Equipment**

Acquisition Year	Percent Good
2008	47%
2007	34%
2006	24%
2005	15%
2004	6%
and prior	

**Property Code 16
Long Life Property**

Acquisition Year	Percent Good
2008	98%
2007	96%
2006	94%
2005	93%
2004	91%
2003	90%
2002	85%
2001	79%
2000	74%
1999	68%
1998	61%
1997	55%
1996	49%
1995	43%
1994	37%
1993	30%
1992	23%
1991	15%
1990	8%
and prior	

**Property Code 21
Utility Trailers
NOT REGISTERED WITH MOTOR VEH

Acquisition Year	Percent Good
2009	95%
2008	92%
2007	86%
2006	81%
2005	75%
2004	70%
2003	64%
2002	58%
2001	53%
2000	47%
1999	42%
1998	36%
1997	31%
1996	25%
1995	20%
1994	14%
1993	9%
and prior	

**Property Code 25
Aircraft Parts
Manuf. Tools & Dies**

Acquisition Year	Percent Good
2007	86%
2006	73%
2005	58%
2004	42%
2003	22%
2002	4%
and prior	

**Property Code 27
Elec. Pwr Generating Equip. & Fixtures**

Acquisition Year	Percent Good
2008	97%
2007	95%
2006	92%
2005	90%
2004	87%
2003	84%
2002	82%
2001	79%
2000	77%
1999	74%
1998	71%
1997	69%
1996	66%
1995	64%
1994	61%
1993	58%
1992	56%
1991	53%
1990	51%
1989	48%
1988	45%
1987	43%
1986	40%
1985	38%
1984	35%
1983	32%
1982	30%
1981	27%
1980	25%
1979	22%
1978	19%
1977	17%
1976	14%
1975	12%
1974	9%
and prior	