

**UTAH STATE TAX COMMISSION 2010 RECOMMENDED PERSONAL PROPERTY VALUATION SCHEDULES**

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

Property Code 1  
Short Life Equipment

Acquisition Year	Percent Good
2009	68%
2008	41%
2007	11%
and prior	

Property Code 2  
Computer Ingegrated Machinery

Acquisition Year	Percent Good
2009	87%
2008	81%
2007	71%
2006	63%
2005	53%
2004	43%
2003	29%
2002	15%
and prior	

Property Code 3  
Short Life Equipment

Acquisition Year	Percent Good
2009	81%
2008	69%
2007	54%
2006	38%
2005	20%
and prior	

Property Code 4  
Short Life Expensed

Acquisition Year	Percent Good
2009	67%
2008	51%
2007	30%
2006	16%
2005	10%
and prior	

Property Code 5  
Trade Fixtures

Acquisition Year	Percent Good
2009	88%
2008	83%
2007	75%
2006	68%
2005	59%
2004	51%
2003	39%
2002	26%
2001	13%
and prior	

Property Code 7  
Medical & Dental Equipment

Acquisition Year	Percent Good
2009	89%
2008	86%
2007	80%
2006	76%
2005	69%
2004	64%
2003	54%
2002	44%
2001	33%
2000	22%
1999	11%
and prior	

Property Code 8  
Machinery & Equipment

Acquisition Year	Percent Good
2009	89%
2008	86%
2007	80%
2006	76%
2005	69%
2004	64%
2003	54%
2002	44%
2001	33%
2000	22%
1999	11%
and prior	

Property Code 9  
Off-Highway Rec Vehicles

Acquisition Year	Percent Good
2010-2008	\$45.00
2007-2005	\$35.00
2004-2002	\$30.00
2001-1999	\$20.00
1998 & older	\$10.00

Property Code 12  
Computer Hardware & Copy Machines

Acquisition Year	Percent Good
2009	62%
2008	46%
2007	21%
2006	9%
2005	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
2009	56%
2008	53%
2007	50%
2006	46%
2005	43%
2004	40%
2003	37%
2002	33%
2001	30%
2000	27%
1999	24%
1998	20%
1997	17%
1996	14%
and prior	

Property Code 15  
Semiconductor Manufacturing Equipment

Acquisition Year	Percent Good
2009	47%
2008	34%
2007	24%
2006	15%
2005	6%
and prior	

Property Code 16  
Long Life Property

Acquisition Year	Percent Good
2009	93%
2008	92%
2007	91%
2006	90%
2005	89%
2004	88%
2003	85%
2002	79%
2001	73%
2000	67%
1999	61%
1998	55%
1997	49%
1996	42%
1995	36%
1994	30%
1993	23%
1992	16%
1991	8%
and prior	

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

Acquisition Year	Percent Good
2010	95%
2009	91%
2008	86%
2007	80%
2006	75%
2005	69%
2004	64%
2003	58%
2002	53%
2001	47%
2000	42%
1999	36%
1998	31%
1997	25%
1996	20%
1995	14%
1994	9%
and prior	

Property Code 25  
Aircraft Parts  
Manuf. Tools & Dies

Acquisition Year	Percent Good
2007	81%
2006	70%
2005	54%
2004	39%
2003	21%
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	