

**Utah State Tax Commission
Property Tax Division**

2016 Recommended Personal Property Valuation Schedules

Class 1 Short Life Property	
Acquisition Year	Percent Good
2015	69%
2014	40%
2013 and prior	10%

Class 3 Short Life Equipment	
Acquisition Year	Percent Good
2015	83%
2014	67%
2013	51%
2012	34%
2011 and prior	18%

Class 7 Medical & Dental Equip.	
Acquisition Year	Percent Good
2015	91%
2014	84%
2013	76%
2012	68%
2011	61%
2010	54%
2009	45%
2008	37%
2007	29%
2006	20%
2005 and prior	11%

Class 8 Machinery & Equipment	
Acquisition Year	Percent Good
2015	91%
2014	84%
2013	76%
2012	68%
2011	61%
2010	54%
2009	45%
2008	37%
2007	29%
2006	20%
2005 and prior	11%

Class 2 Computer Integrated Machinery	
Acquisition Year	Percent Good
2015	88%
2014	79%
2013	68%
2012	57%
2011	47%
2010	36%
2009	24%
2008 and prior	12%

Class 5 Furniture & Trade Fixt.	
Acquisition Year	Percent Good
2015	89%
2014	81%
2013	71%
2012	61%
2011	53%
2010	43%
2009	32%
2008	22%
2007 and prior	12%

Class 12 Computer Hardware	
Acquisition Year	Percent Good
2015	62%
2014	46%
2013	21%
2012	9%
2011 and prior	7%

Class 28 Short Life Expensed Property	
Acquisition Year	Percent Good
2015	75%
2014	50%
2013	25%
2012 and prior	0%

2016 Small Business Exemption: \$10,300

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Class 13 Heavy Equipment	
Acquisition Year	Percent Good
2015	49%
2014	46%
2013	43%
2012	41%
2011	38%
2010	35%
2009	33%
2008	30%
2007	27%
2006	24%
2005	22%
2004	19%
2003	16%
2002	14%
and prior	

Class 15 Semiconductor Manufact.	
Acquisition Year	Percent Good
2015	47%
2014	34%
2013	24%
2012	15%
2011	6%
and prior	

Class 16 Long Life Property	
Acquisition Year	Percent Good
2015	94%
2014	91%
2013	86%
2012	82%
2011	79%
2010	76%
2009	70%
2008	67%
2007	64%
2006	61%
2005	59%
2004	55%
2003	50%
2002	43%
2001	36%
2000	29%
1999	22%
1998	15%
1997	8%
and prior	

Class 20 Petroleum & Natural Gas Exploration & Production Equipment	
Acquisition Year	Percent Good
2015	92%
2014	86%
2013	80%
2012	73%
2011	67%
2010	61%
2009	53%
2008	47%
2007	41%
2006	35%
2005	28%
2004	20%
2003	11%
and prior	

Class 24* Leasehold Improvements	
Year of Installation	Percent Good
2015	94%
2014	88%
2013	82%
2012	77%
2011	71%
2010	65%
2009	59%
2008	54%
2007	48%
2006	42%
2005	36%
2004	30%
and prior	

Class 25 Aircraft Parts Manufacturing Tools & Dies	
Acquisition Year	Percent Good
2015	83%
2014	68%
2013	51%
2012	35%
2011	19%
2010	4%
and prior	

***Class 24 :** Schedule is used only with leasehold improvements made to exempt property where the exemption does not apply to those improvements.
(See Tax Commission Administrative Rule R884-24P-32C)