

# Utah State Tax Commission 2021 Recommended Personal Property Valuation Schedule

## Property Class Code 1

Short Life Equipment

Acquisition Year	Percent Good
2020	76%
2019	44%
2018 and prior year	11%

## Property Class Code 2

Computer Integrated Machine

Acquisition Year	Percent Good
2020	96%
2019	86%
2018	74%
2017	62%
2016	51%
2015	40%
2014	26%
2013 and prior year	13%

## Property Class Code 3

Short Life Equipment

Acquisition Year	Percent Good
2020	90%
2019	74%
2018	55%
2017	37%
2016 and prior year	18%

Rental DVD's & Video Tapes are to be valued at \$15.00 for the first year and at \$3.00 thereafter.

## Property Class Code 5

Long Trade Fixtures

Acquisition Year	Percent Good
2020	96%
2019	88%
2018	78%
2017	67%
2016	58%
2015	47%
2014	35%
2013	24%
2012 and prior year	13%

## Property Class Code 8

(Class 7 & 8 Combined)

Machinery & Equipment and Medical & Dental Equipment

Acquisition Year	Percent Good
2020	97%
2019	92%
2018	83%
2017	75%
2016	67%
2015	59%
2014	49%
2013	40%
2012	31%
2011	22%
2010 and prior year	12%

See Class Code examples on the back of this page

## Property Class Code 12

Computer Hardware

Acquisition Year	Percent Good
2020	62%
2019	46%
2018	21%
2017	9%
2016 and prior year	7%

## Property Class Code 13

Machinery & Equipment

Acquisition Year	Percent 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 and prior year	15%

## Property Class Code 28

Non-Capitalized Personal Property

Acquisition Year	Percent Good
2020	75%
2019	50%
2018	25%
2017 and prior year	0%

## Property Class Code 16

Long Life Property

Acquisition Year	Percent 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 and prior year	8%

## Property Class Code 9

Off-Hwy Rec Vehicles

Not Registered with Motor Vehicles

Model Year	Age-Based Fee
2021-2019	\$45
2018-2016	\$35
2015-2013	\$30
2012-2010	\$20
2009 & Older	\$10