

SIGNED STATEMENT OF PERSONAL PROPERTY IN EMERY COUNTY AS OF JANUARY 1, 2016 2016 PERSONAL PROPERTY TAX NOTICE

Tax Account	
Tax District	

Please Complete	<i>Business Situs Address:</i>	
	<i>Nature of Business:</i>	
	<i>Date Business Opened:</i>	<i>Phone Number :</i>

Please follow the enclosed directions to complete this section

Section A

- Line 1: Equipment and Supplies - Grand Total from Schedule A. _____ (1)
- Line 2: Acquisitions - Schedule B. _____ (2)
- Line 3: Deletions - Schedule B. _____ (3)
- Line 4: Total of Lines 1 and 2, Subtracting Line 3 to the nearest \$1. _____ (4)
If the total on Line 4 is \$10,300 or less, STOP, sign the application then go to Section B below. If Line 4 is \$10,301 or greater, continue to line 5. DO NOT DEDUCT \$10,300.
- Line 5: Tax Rate - IMPORTANT NOTE: If you have moved within the county during the year, please contact the Emery County Assessors Office at (435) 381-3540 for the new tax rate. _____ (5)
- Line 6: Line 4 multiplied by Line 5. (Tax Due if Line 7 & 8 do NOT apply) _____ (6)
- Line 7: Age Based - Enter the Grand Total of "Age Based" property if any. (Examples: ATV, Snowmobiles) _____ (7)
- Line 8: Fee In Lieu - Enter the Grand Total of "Fee In Lieu" property if any. (Examples: Trailers, Heavy Trucks) _____ (8)
- Line 9: Tax Amount Due - Add Lines 6, 7 and 8. (If necessary) _____ (9)

Make check payable to: Emery County Assessor * Po Box 727 * Castle Dale UT 84513-0727

I certify that this signed statement reflects a full, true and correct accounting of all personal property within Emery County, Utah, subject to taxation which was owned, possessed, managed or controlled by me at 12 o'clock on January 1, 2016, and that no property has been transferred out of Emery County or disposed of for the purpose of avoiding any assessment. Failure to sign and return the Statement of Personal Property may result in a penalty of \$25 or 10.00% of the estimated taxes, whichever is greater. Unsigned statements will be returned and may be subject to late fees.

Any taxpayer dissatisfied with the taxable value may appeal by filing an application no later than 16 MAY 2016. Appeal forms are in the Emery County Courthouse, Auditor's Office, Po Box 907, Castle Dale, UT 84513-0907.

Interest will be charged at 6% per annum above the current federal discount rate on all past due accounts. Currently this is 7.00%.

Signature: _____ Date: _____

DUE DATE
16 MAY 2016

Application for Exemption (Utah Code 59-2-1115) Section B

I hereby apply for exemption from property tax based on the value detailed and listed herein. I understand that this declaration is subject to review and audit and will make all relevant records available upon request. I understand that this is an application for exemption and is not official until granted by the Board of Equalization. I, the applicant listed above, DO DO NOT , own property listed on other personal property statements at other locations within this county. If I do, these account numbers are listed in the space below:

I hereby certify that the taxable value of ALL tangible personal property owned by the legal entity listed above is \$10,300 or less.

Signature: _____ Date: _____

NOTE: This exemption is determined by ownership. If you have tangible personal property at different locations within Emery County and file more than one personal property statement, the total value of all tangible personal property at all locations will determine exemption eligibility. This form will be submitted to the Board of Equalization on your behalf by the Assessor.

SCHEDULE A - EQUIPMENT

List all items of personal property, attach additional sheets as needed

Please type or print all information

Property Class	Item Description	Year Acquired	Cost or Purchase Price	Quantity	Depreciation Rate	Taxable Value

GRAND TOTAL OF EQUIPMENT & SUPPLIES

Page Total
Enter on Line 1 of Page A-1 Grand Total

Dear Emery County Business Owner,

**PLEASE READ THIS LETTER IN ITS ENTIRETY: FAILURE TO FILE THE
SIGNED STATEMENT MAY RESULT IN A PENALTY.
DO NOT IGNORE THIS LETTER.**

In accordance with the provisions set forth under the Revenue and Taxation laws for the State of Utah, taxable business entities are required to report/pay an annual – self assessing – Personal Property Tax. Such tax is levied against all personal property assets (i.e. trade fixtures, equipment, computers, telephone systems, furniture, tools, etc.) owned by the "business" as of January 1st of each year.

Enclosed is your *2016 Signed Statement of Personal Property and Schedule A (WHITE paper)
*2016 Utah State Tax Commission Personal Property Valuation Schedule (PINK paper)
*2016 Class Descriptions (BLUE paper)
*Schedule B – Personal Property Acquired and Disposed of in 2015 (GOLD paper)
* Important Changes to the Law (SALMON paper)

Complete all applicable sections of these forms and return to the Emery County Assessor's office by due date, **May 16, 2016**. We have provided the following instructions to assist you in filing the return.

SECTION A

LINE 1: Equipment and Supplies – Grand Total from Schedule A (Back of WHITE form) This amount is determined by taking the grand total from the back of Schedule A (WHITE form) and the amount of supplies on hand. The amount of supplies can be determined by taking the one year total cost of supplies divided by 12. Supplies on hand include all office supplies, replacement parts, maintenance supplies, lubricating oils, and consumable items not held for sale in the ordinary course of business. **Inventory items are not included.** If this is a new business, you will need to fill out the Schedule B (GOLD paper), enter that amount on Line 2 along with the supplies amount on Line 1.

LINE 2: Acquisitions – Schedule B (GOLD paper) List all of your equipment, the year it was purchased and the purchase price. Using the Class Description (BLUE form) and the Percent Good Table (PINK form) will determine your taxable value. Multiply the acquisition cost by the percent good factor, this is the taxable value. After all items have been listed and depreciated, total the taxable value amounts to get the grand total of acquisitions. If you have not acquired property during 2015, this line will be left blank.

LINE 3: Deletions – Schedule B (GOLD paper) If you have disposed of property during the year, list the information required from the Schedule A (WHITE paper) to equate the total taxable value to be placed on Line 3, Section A (WHITE paper). **ITEMS CANNOT BE DELETED UNLESS IT IS LISTED ON SCHEDULE A.** If you have not disposed of property during 2015, this line will be left blank.

LINE 4: Total of Lines 1 and 2, Subtracting Line 3 (Section A, WHITE paper) If the total on Line 4 is **\$10,300 or less**, STOP, do not calculate the tax at this time, go to the Application for Exemption, (Section B, WHITE paper). If the total on Line 4 is **\$10,301 or greater**, continue on to Line 5. **DO NOT DEDUCT \$10,300.**

LINE 5: Tax Rate. The tax rate is for the taxing district for the physical (situs) address of your business. If your business has moved during the year, please contact our office for the correct tax rate of the new location.

LINE 6: Age Based Fee. If your business has an off-highway vehicle that is **NOT** registered with Motor Vehicles, it needs to be listed on Schedule A, with its appropriate Age Based fee. Make sure to add this amount to Line 6. If you do not have one of these vehicles, you may skip this line.

LINE 7: Fee in Lieu: Only for vehicles used in your business that **are not** licensed for road use through the DMV.

LINE 8: Tax Amount Due: Line 4 multiplied by Line 5, add Line 6 and Line 7 if applicable, this will be the total tax dollar amount due.

*******SECTION B INSTRUCTIONS AND MORE INFORMATION ON BACK*******

SECTION B

APPLICATION FOR EXEMPTION

Legislation that was passed in 2014 (SB35) states that a business with a taxable value LESS than \$10,300 may be exempt from Personal Property Tax. You **MUST** sign this section in order to apply for this exemption. Also, all the enclosed forms **MUST BE COMPLETED AND RETURNED** to our office by the May 16th due date in order to qualify for this exemption. The Personal Property Statement is subject to review and audit. If you do not qualify for this exemption, we will notify you and payment will be due 30 days from this notification.

IF THESE FORMS ARE NOT RETURNED by MAY 16, NO EXEMPTION WILL BE ALLOWED.

**Return forms and make checks payable to:
Emery County Assessor
PO Box 727
Castle Dale, Utah 84513**

PLEASE NOTE:

Interest will be charged on all past due accounts, (Currently this is 7.00%), as well as a \$25.00 penalty for failure to file in a timely manner.

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Pertinent Code Citations for Personal Property Assessment:

PENALTY: 59-2-307 "Any person who willfully refuses: (a) to make the statement required by section 59-2-307, (b) to appear and testify when requested by the assessor, shall pay a penalty equal to 10% of the estimated tax due, but not less than \$25 for each failure to file a signed and completed statement.

APPEAL: 59-2-1005 (2) Any taxpayer dissatisfied with the taxable value may appeal by filing an application no later than 30 days after the mailing of this notice. Appeal forms may be obtained from the Emery County Auditor's Office, 75 East Main, Castle Dale, and Utah.

UNPAID TAXES: Unless taxes are paid, they shall be collected by seizure and sale as provided in Sec. 59-2-1302-1303 as amended in 1961.

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Should you have any further questions, we have trained staff available to assist anyone who needs help completing the Signed Statement of Personal Property. Please feel free to contact our office at (435) 381-3540. Forms are also available on www.emerycounty.com. We will be glad to help you in order to avoid any penalties and interest.

Sincerely,


Kris Bell
Emery County Assessor


Nadine Thompson
Personal Property Auditor

SCHEDULE B

BUSINESS NAME _____ **TAX ACCOUNT #** _____

PERSONAL PROPERTY ACQUISITIONS AND DELETIONS IN 2015

Part 1 - Personal Property ACQUIRED During 2015

Describe each item of personal property acquired in 2015. Identify the acquisition cost and calculate the taxable value using the Percent Good Valuation Schedule (PINK paper).

TO CALCULATE TAXABLE VALUE: COST X QUANTITY X PERCENT GOOD RATE = TAXABLE VALUE

Property Class	Item Description	Year Acquired	Cost or Purchase Price	Quantity	% Good Rate	= Taxable Value

Attach separate sheet(s) if necessary

LINE 1: Total Taxable Value Acquired--Transfer amount to Line 2 (WHITE Form) _____

Part 2 - Personal Property DISPOSED of in 2015

PROPERTY CANNOT BE DELETED IN THIS SECTION UNLESS IT IS PRINTED ON SCHEDULE A

Describe each item of personal property disposed in 2015. The cost and taxable values listed below must match the value printed on Schedule A (Back of WHITE form)

Property Class	Item Description	Year Acquired	Cost or Purchase Price	Quantity	% Good Rate	= Taxable Value

Attach separate sheet(s) if necessary

LINE 2: Total Taxable Value Disposed --Transfer amount to Line 3 (WHITE form) _____

PLEASE RETURN THIS FORM AND ANY ADDITIONAL PAGES ALONG WITH SIGNED STATEMENT

LEASED OR RENTED EQUIPMENT

LIST ITEMIZED LEASED OR RENTED EQUIPMENT BELOW. (DO NOT TRANSFER ANY TOTALS TO THE SIGNED STATEMENT)

NOTE: IF YOUR EQUIPMENT IS CONSIDERED A "CONDITIONAL SALE LEASE", MAKE SURE IT IS LISTED ON THE SIGNED STATEMENT OR LIST IT ON *SCHEDULE A* IN THE EQUIPMENT ACQUIRED AREA.

YOU ARE REQUIRED TO LIST AND PAY TAXES ON THIS EQUIPMENT AS IF IT WERE OWNED BY YOU.

NAME AND ADDRESS OF LESSOR LEASE AGREEMENT NUMBER	TYPE AND QUANTITY	DATE OF LEASE	TERMS OF LEASE	COST AT START	ANNUAL RENT

ATTACH SEPARATE SHEET(S) IF NECESSARY

BUSINESS CHANGE FORM

Business Name: _____ Account _____

Owner: _____ Telephone _____

Address _____

Contact Person _____

Telephone _____ E-Mail _____

BUSINESS NAME CHANGED

Previous Name _____

New Name _____

SOLD BUSINESS

Date Business Sold _____ Business at same location? Yes No

Who has possession of equipment: _____

CLOSED BUSINESS

Date Business ceased operating: _____ Business License cancelled? Yes No

What happened to the Equipment? _____

THE ASSESSOR SHALL COLLECT THE TAXES ON ALL PERSONAL PROPERTY WHEN SAID TAXES ARE NOT A LIEN ON REAL PROPERTY OR PAYMENT SECURED BY BOND AND UNLESS TAXES ARE PAID THEY SHALL BE COLLECTED BY SEIZURE AND SALE AS PROVIDED IN UTAH CODE, SECTION 59-2-1303. ALL CLAIMS FOR ADJUSTMENT MUST BE MADE IMMEDIATELY UPON RECEIPT OF THIS NOTICE AS PER UTAH CODE 59-2-1005 AND UTAH CODE 59-2-1006

**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	10%
and prior	

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

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

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	11%
and prior	

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

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

Class 7 Medical & Dental 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	11%
and prior	

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

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 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 15 Semiconductor Manufacturing Equipment	
Acquisition Year	Percent Good
2015	47%
2014	34%
2013	24%
2012	15%
2011	6%
and prior	

Class 9 Off-Highway Recreation Vehicles*	
Acquisition Year	Percent Good
2016-2014	\$45
2013-2011	\$35
2010-2008	\$30
2007-2005	\$20
2004 & older	\$10

RENTAL DVD'S VIDEO TAPES, and CD'S are to be valued at \$15.00 per unit for the first year and \$3.00 per unit thereafter.

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	

2016 Small Business Exemption: \$10,300

*Use this only if the vehicle is not registered with motor vehicles.

*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.

STATE of UTAH

EMERY COUNTY

2016 Class Description

Class 1 ~ Short Life Property	<i>This class is such property that is highly susceptible to breakage, loss, rapid wear and tear or subject to extreme obsolescence.</i>		
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Barricades/Warning Signs	Canned Computer Software	Library Materials/Books	Uniforms
Patterns, Jigs & Dies	Pots, Pans & Utensils	Motion Picture Prints	
Motel & Hotel Linen	Pallets	Silverware	

Class 2 ~ Computer Integrated Machinery	<i>This class is defined as machinery which cannot operate without the computer and the computer cannot perform outside the machine: Machinery and computer sold as a single unit.</i>		
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Cat Scanners	Mammography Units	High Tech Medical & Dental Equipment	
Computer Integrated Fabrication Machinery		Computer Integrated Manufacturing Machinery	
Other Computer Integrated Manufacturing Machinery		MRI Equipment	
Computer Driven Mills	Computerized Machine Lathes	Computerized Assembly Machinery	

Class 3 ~ Short Life Trade Fixtures	<i>This class is defined as electronic equipment and office machines subject to rapid functional obsolescence, economic obsolescence or severe wear and tear.</i>		
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Alarm Systems	Automotive Emissions Testing	Auto Engine Analysis Equip	Bank ATM Machines
Cash Registers - Manual	Drive-up Windows (Banks)	Microwave Communication Equip	Music, Stereo & Sound Systems
Office Machines	Photo Processing Equipment	Rent-to-Own Merchandise	Reservation Terminals
Pneumatic Tube Systems (Banks)	Small Equipment Rentals	Shopping Carts	Telephone Equipment & Systems
Vending Machines	Video Game Machines	Cameras	
CATV Head Ends	CATV Connections/Distribution Equipment		

Class 5 ~ Long Life Trade Fixtures	<i>This class is defined as non-mechanical fixtures such as furniture and shelving subject to functional obsolescence due to style and design changes and items subject to light wear and tear.</i>		
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Furniture	Bars & Sinks	Booths, Tables & Chairs	Beauty / Barber Shop Fixtures
Cabinets & Shelves	Cashier's Islands	Check Out Counters	Displays, Cases & Racks
Office Furniture	Auditorium / Theater Seats	Buildings, Mobile Type	Musical Instruments
Movable Partitions	Stands	Motel/Hotel Beds & Furniture	Signs, Mechanical & Electrical
Tanning Booths	Water Slides	Above Ground Fiber Optic/Coaxial Cable - Under Ground Coaxial Cable	

Class 7 ~ Medical & Dental Equipment	<i>This class is defined as equipment used in medical and dental facilities and is subject to a high degree of functional and economic obsolescence due to rapid technological development in the health industry.</i>		
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Medical Equip / Instruments*	Dental Equip / Instruments	Exam Tables & Chairs	Hospital Equipment
X-Ray Machines	Microscopes	Sterilizers	Optical Equipment
Mesoptometers	Lensometers	*See Class 2 for MRI, CAT Scan and Mammography Units*	

Class 8 ~ Machinery & Equipment	<i>This class is defined as machinery & equipment used in the production or processing industries having an economic life of 12 years or more.</i>		
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Manufacturing Machinery	Processing Machinery	Amusement Rides	Auto Service & Repair Equip
Bakery Equipment	Distillery Equipment	Ski Lift Machinery	Wood Milling Equipment
Fork Lifts (battery& propane)	Laundry & Dry Cleaning Equip	Food Preparation Equipment	Golf Carts
Machine Shop Equipment	Refrigeration Equipment	Overhead Cranes	Incinerators
Packaging Equipment	Stationary Backup Generators	Meat Packing Equipment	Printing Equipment
Bottling Equipment	Cannery Equipment		

CONTINUED ON OTHER SIDE

Class 12 ~ Computer Hardware	<i>This class is defined as data processing equipment, main frame computers, LAN systems, personal computers and computer peripherals.</i>
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Mainframe Computers LAN Systems Personal Computers Data Processing Equipment
 Cad / Cam Systems Data Processing Peripherals Copiers & Copy, Fax, Scanners, Printer Combination Machines
 POS Systems - Non Manual

Class 13 ~ Heavy Equipment	<i>This class is defined as mobile machinery used in the construction, forestry and quarry industries as well as equipment used in the processing of construction materials; i.e., cement and asphalt.</i>
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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

Class 15 ~ Semiconductor Manufacturing Equipment	<i>This class is defined as equipment used exclusively in the production of semiconductor products.</i>
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Clean Room Equipment Crystal Growing Equipment Deionized Water Systems Encapsulation Equipment
 Semiconductor Test Equipment Semiconductor Electrical Systems Semiconductor Chemical and Gas Systems
 Photo Mask and Wafer Manufacturing Equipment

Class 16 ~ Long Life Property	<i>This class is defined as property having a long physical life, subject to little obsolescence.</i>
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Buried Cable Underground Fiber Optic Cable Pipelines Grain Elevators, Non Farm
 Broadcast and Cell Towers Bulk Storage Tanks, Underground & Surface Billboards Oil & Gas Gathering Systems
 Solar Panels/All Electric Gen Eqmt. Ski Lift & Tram Towers Sign Towers Truck Scales Storage & Shipping Containers

Class 20 ~ Petroleum & Natural Gas Exploration & Production Equipment	<i>This class is defined as equipment used in the petroleum and gas exploration and production industry,</i>
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Oil & Gas Exploration Equipment Distillation Equipment Wellhead Assemblies Holding & Storage Facilities
 Drill Rigs Re-injection Equipment Compressors Metering Devices
 Heater - Treaters Equipment Sheds Free Water Knockouts Scrubbers
 Petroleum Pumping Units Manifolds / Headers Recycle / Recirculating Pumps Radio Telemetry Units (RTU)
 Support & Control Equipment Separator-Dehydrators Fractionation and Catalytic Cracking Equipment
 Well Site Generators, Transformers & Power Lines

Class 25 ~ Aircraft Parts Manufacturing Tools and Dies	<i>This class is defined as equipment and fixtures used exclusively to manufacture aircraft parts and components.</i>
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Aircraft Parts Manufacturing Jigs and Dies Aircraft Component Patterns Aircraft Parts Molds

Class 27 ~ Electrical Power Generating Equipment and Fixtures	<i>This class is defined as Plants designed to generate electrical power using turbogenerators for consumption by a local market.</i>
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Boiler Plant Equipment Boiler Plant Piping Cooling Towers Turbogenerator Units
 Support Electrical Plant Equipment Other Related Plant Equipment and Fixtures

Class 28 ~ Non-Capitalized Personal Property	<i>This class is defined as an item of non-capitalized personal property having an acquisition cost of \$1,000 or less and assessed by the Class 28 Personal Property Schedule.</i>
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All Classes of Property as identified above.

1. Taxpayer may elect to designate any property. 2. Once the taxpayer elects to declare property in Class 28, the election may not be revoked. 3. Property designated as Non-Capitalized may not be deleted from the personal property declaration even if sold or disposed of until the final year of the Class 28 Schedule has expired. 4. Class 28 Non-Capitalized personal property value may not be appealed.

SUPPLIES on hand as of January 1st, and shall be valued and assessed at total cost including freight-in. Included are all office supplies, shipping supplies, maintenance supplies, replacement parts, lubricating oils, fuel and consumable items not held for sale in the ordinary course of business.

RENTAL DVD'S, VIDEO TAPES and CD'S are to be valued at \$15.00 per unit for the first year and \$3.00 per unit there after.
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Definitions:

Acquisition Cost defined (Utah Code Ann, 59-2-108:)

Acquisition Cost means all costs required to put an item of tangible personal property into service. These costs include:

1. The purchase price for a new or used item
2. The cost of freight and shipping. Shipping cost includes, loading at origin, unloading at destination, crating, skidding and other applicable costs:
3. The cost of installation, engineering, erection, or assembly. Erection and assembly includes foundations, pilings, utility connections and any other costs.
4. Sales and use taxes.
5. All other cost related to putting a personal property into service is to be included in acquisition costs.

Item of Taxable Tangible Personal Property is defined as (Admin Rule R884-24P-33):

A piece of equipment, machinery, furniture, or other piece of tangible personal property that is functioning at its highest and best use for the purpose it was designed and constructed and is generally capable of performing that function without being combined with other items of personal property. An item of taxable tangible personal property is not an individual component part of a piece of machinery or equipment, but the piece of machinery or equipment. For example, a fully functioning computer is an item of taxable tangible personal property but the motherboard, hard drive, tower or sound card are not.

Note: New Classification Class Life beginning in Tax Year 2013 (Utah Code Ann. 59-2-108):

Class 28: Non-Capitalized Personal Property: Non-Capitalized Personal Property is an item of machinery, equipment, furniture, computers, or any other tangible personal property that the acquisition cost has been totally expensed or written off in the year of acquisition. Any item of personal property whose acquisition cost is or has been depreciated using MACRS, Straight Line or ACRS over several years for federal tax purpose does not qualify as being treated as Non-Capitalized Personal Property (Class 28)

“Non-Capitalized Personal Property” is an item or personal property that meets the following criteria:

1. Has an acquisition cost of \$1,000 or less;
2. Is claimed as allowed on a federal tax return as a deductible expense under Section 162 or Section 179, Internal Revenue Code, in the year of acquisition.
3. All Classes of Property qualify for the election to Class 28 (Non-Capitalized Personal Property).

Please note:

1. Any person who elects to designate personal property as “Non-Capitalized Personal Property” under Class 28 would need to provide proof of the acquisition cost of all non-capitalized personal property if selected for State Audit.
2. Any person who sells or disposes an item of taxable tangible personal property which has been designated as Non-Capitalized Personal Property or Class 28 must continue to pay taxes on such property until it reaches the 4th year on the Class 28 schedule.
3. Any person who elects to designate personal property as Non-Capitalized Personal Property or Class 28 property may not appeal the value of the property determined by the Class 28 Schedule.
4. An election to use Non-Capitalized Personal Property or Class 28 may not be evoked or transferred to any other Recommended Personal Property Valuation Schedule.

**EMERY COUNTY
2016 PERSONAL PROPERTY TAX RATES**

DISTRICT	TAX RATE	SITUS LOCATION
1	0.014314	CASTLE DALE
2	0.013725	CLEVELAND
3	0.015037	ELMO
4	0.014590	EMERY
5	0.014415	FERRON
6	0.014824	GREEN RIVER
7	0.014126	HUNTINGTON
8	0.014431	ORANGEVILLE
9	0.010932	COUNTY
19	0.010539	GREEN RIVER COUNTY
20	0.012838	COUNTY CVSSD
30	0.013328	CLAWSON
66	0.015089	GREEN RIVER ANNEX