Utah State Tax Commission
Property Tax Division
2015 Recommended Personal Property Valuation Schedules

Class 1 Short Life Property

Acquisition Year	Percent Good
2014	71%
2013	41%
2012 and prior	10%

Class 2 Computer Integrated Machinery

Acquisition Year	Percent Good
2014	90%
2013	79%
2012	68%
2011	59%
2010	48%
2009	36%
2008	25%
2007 and prior	13%

Class 13 Heavy Equipment

Acquisition Year	Percent Good
2014	50%
2013	47%
2012	44%
2011	41%
2010	38%
2009	36%
2008	33%
2007	30%
2006	27%
2005	25%
2004	22%
2003	19%
2002	16%
2001 and prior	14%

Class 15 Semiconductor Manufacturing Equipment

Acquisition Year	Percent Good
2014	47%
2013	34%
2012	24%
2011	15%
2010 and prior	6%

2015 Small Business Exemption: $10,200

Class 3 Short Life Equipment

Acquisition Year	Percent Good
2014	84%
2013	68%
2012	51%
2011	35%
2010 and prior	18%

Class 28 Short Life Expensed Property

Acquisition Year	Percent Good
2014	75%
2013	50%
2012	25%
2011 and prior	0%

Class 16 Long Life Property

Acquisition Year	Percent Good
2014	96%
2013	91%
2012	87%
2011	84%
2010	82%
2009	76%
2008	72%
2007	69%
2006	67%
2005	64%
2004	62%
2003	57%
2002	50%
2001	43%
2000	37%
1999	30%
1998	22%
1997	15%
1996 and prior	8%

Class 9 Off-Highway Recreation Vehicles*

Acquistion Year	Percent Good
2015-2013	$45
2012-2010	$35
2009-2007	$30
2006-2004	$20
2003 & older	$10

*Use this <u>only</u> if the vehicle is <u>not</u> registered with motor vehicles.

Class 5 Furniture & Trade Fixtures

Acquisition Year	Percent Good
2014	91%
2013	81%
2012	72%
2011	63%
2010	54%
2009	43%
2008	33%
2007	23%
2006 and prior	12%

Class 7 Medical & Dental Equipment

Acquisition Year	Percent Good
2014	93%
2013	85%
2012	77%
2011	70%
2010	63%
2009	54%
2008	46%
2007	38%
2006	30%
2005	21%
2004 and prior	11%

Class 20 Petroleum/Natural Gas Exploration/Production Equipment

Acquisition Year	Percent Good
2014	93%
2013	88%
2012	81%
2011	76%
2010	70%
2009	61%
2008	56%
2007	50%
2006	44%
2005	38%
2004	31%
2003	21%
2002 and prior	11%

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 8 Machinery & Equipment

Acquisition Year	Percent Good
2014	93%
2013	85%
2012	77%
2011	70%
2010	63%
2009	54%
2008	46%
2007	38%
2006	30%
2005	21%
2004 and prior	11%

Class 12 Computer Hardware

Acquisition Year	Percent Good
2014	62%
2013	46%
2012	21%
2011	9%
2010 and prior	7%

Class 24* Leasehold Improvements

Year of Installation	Percent Good
2014	94%
2013	88%
2012	82%
2011	77%
2010	71%
2009	65%
2008	59%
2007	54%
2006	48%
2005	42%
2004	36%
2003 and prior	30%

*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.

Class 25 Aircraft Parts Manufacturing Tools & Dies

Acquisition Year	Percent Good
2014	84%
2013	68%
2012	52%
2011	36%
2010	19%
2009 and prior	4%