

**UTAH STATE TAX COMMISSION
PROPERTY TAX DIVISION
2017 PERSONAL PROPERTY VALUATION SCHEDULES**

CLASS 1 Short Life Property	
Acquisition Year	Percent Good
2016	69%
2015	40%
2014 and prior	10%

CLASS 2 Computer Integrated Machinery	
Acquisition Year	Percent Good
2016	88%
2015	78%
2014	67%
2013	57%
2012	47%
2011	36%
2010	24%
2009 and prior	12%

CLASS 3 Short Life Equipment	
Acquisition Year	Percent Good
2016	82%
2015	67%
2014	51%
2013	34%
2012 and prior	18%

CLASS 5 Furniture & Trade Fixt.	
Acquisition Year	Percent Good
2016	89%
2015	80%
2014	71%
2013	61%
2012	52%
2011	43%
2010	32%
2009	22%
2008 and prior	12%

CLASS 7 Medical & Dental Equip.	
Acquisition Year	Percent Good
2016	90%
2015	84%
2014	76%
2013	68%
2012	61%
2011	54%
2010	45%
2009	37%
2008	29%
2007	20%
2006 and prior	11%

CLASS 8 Machinery & Equipment	
Acquisition Year	Percent Good
2016	90%
2015	84%
2014	76%
2013	68%
2012	61%
2011	54%
2010	45%
2009	37%
2008	29%
2007	20%
2006 and prior	11%

CLASS 12 Computer Hardware	
Acquisition Year	Percent Good
2016	62%
2015	46%
2014	21%
2013	9%
2012 and prior	7%

CLASS 13 Heavy Equipment	
Acquisition Year	Percent Good
2016	49%
2015	46%
2014	43%
2013	40%
2012	38%
2011	35%
2010	32%
2009	29%
2008	26%
2007	24%
2006	21%
2005	18%
2004	15%
2003 and prior	13%

CLASS 16 Long Life Property	
Acquisition Year	Percent Good
2016	94%
2015	90%
2014	86%
2013	81%
2012	79%
2011	76%
2010	70%
2009	66%
2008	64%
2007	60%
2006	59%
2005	54%
2004	49%
2003	43%
2002	36%
2001	29%
2000	22%
1999	15%
1998 and prior	8%

CLASS 28 NON-CAPITALIZED Property	
Acquisition Year	Percent Good
2016	75%
2015	50%
2014	25%
2013 and prior	0%

RENTAL DVD & BLU-RAY
Are to be valued at \$15.00
for the first year and \$3.00
thereafter.

***If a Class is not
listed here, please
contact our office for
the schedule.

2017 Small Business Exemption: \$10,300