

### JOHN ULIBARRI • WEBER COUNTY ASSESSOR Joseph H. Olsen • Chief Deputy Assessor

Weber County Assessor - Weber Center 2380 Washington Blvd. STE 380 Ogden, Utah 84401 (801) 399-8572 Fax: (801) 399-8308 www.co.weber.ut.us/assessor/personalprop

March 7, 2015

#### NOTICE OF 2015 BUSINESS PERSONAL PROPERTY ONLINE TAX FILING

Dear Weber County Business Owner,

For the 2015 Business Personal Property tax filing you will now be required to file online. You will not be receiving a packet containing the necessary filing documents. Access your summarized account information online at <a href="https://www.co.weber.ut.us/assessor/personalprop">www.co.weber.ut.us/assessor/personalprop</a>. Business assets such as: computers, telephones, copiers, trade fixtures, furniture, equipment, machinery and other like personal property owned and/or used in connection with your business as of January 1, 2015 is subject to taxation.

Please refer to your account number and secure password located above to utilize our online filing system. Filing online is quick, safe and efficient. For complete instructions, forms and payment options visit our website at: <a href="www.co.weber.ut.us/assessor/personalprop">www.co.weber.ut.us/assessor/personalprop</a> . Please note: <a href="IF YOU ARE UNABLE TO FILE ONLINE PLEASE CALL OUR OFFICE AT (801)399-8572 FOR ASSISTANCE">MWW.co.weber.ut.us/assessor/personalprop</a> .

<u>Tax Exempt:</u> A business with an aggregate taxable value of \$10,200 or less, may be exempt from Personal Property Tax. This exemption applies to the total value of all Personal Property owned and/or used by your business in Weber County. If you have more than one business location in Weber County under the same business ownership, the exemption is applicable only if the total value of all property owned by such entity is less than \$10,200. <u>Your application for exemption may only be considered with a completed Signed Statement of Personal Property.</u> Failure to file timely and submit a signed statement may result in a forfeiture of your application for exemption.

# Your Signed Statement and tax payment are due on or before May 15, 2015. Past due accounts will be subject to penalty and interest at the rate of 7 % annually.

If your business has closed or you no longer own this business, please complete the online "Business Change Form" found on our website.

If you need assistance, please call (801)399-8572 or visit our office at 2380 Washington Blvd. Suite 380 Ogden. Our office hours are Monday through Friday 8 a.m. to 5 p.m.

Sincerely,

John Ulibarri

Weber County Assessor

Utah Code: 59-2-307- ... any person who does not file a signed statement 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 affidavit. The penalty imposed by this section may not be waived or reduced by the assessor, county commission, or county board of equalization.

#### 2015 SIGNED STATEMENT OF PERSONAL PROPERTY



#### JOHN ULIBARRI • WEBER COUNTY ASSESSOR Joseph H. Olsen • Chief Deputy Assessor

2380 Washington Blvd. STE 380

Ogden, UT 84401

Phone: (801) 399-8572 • Fax: (801) 399-8308 www.co.weber.ut.us/assessor/personalprop

OFFICE USE ONLY
PLEASE VERIFY LOCATION ADDRESS
ADDRESS INCORRECT? SEE BUSINESS CHANGE FORM

Line 1: Equipment and Supplies – Enter Grand Total of Market Values.		(1)
Line 2: Acquisitions and Deletions– Schedule A.		(2)
Line 3: Total of lines 1 and 2 rounded to the nearest dollar. If the total on line 3 is \$10,200 or less, STOP, do not calculate the tax at this time, sign form below. DO NOT DEDUCT \$10,200.		(3)
Line 4: Tax Rate – <b>IMPORTANT NOTE:</b> If the business location has changed during the past year, please call (801) 399-8572 for the correct tax rate.		(4)
Line 5: Tax Amount Due – Line 3 multiplied by Line 4.		(5) Tax Due
Make check payable to: Weber County Assessor, 2380 Washington Blvd.	. STE 380, Ogden, UT 84401	

PLEASE NOTE: FILING AND PAYMENT DUE DATE MAY 15, 2015

I do swear that this affidavit reflects a full, true, and correct account of all personal property within Weber County, Utah, subject to taxation which was owned, possessed, managed, or controlled by me at 12 o'clock noon on January 1<sup>st</sup> 2015, that no property has been transferred out of Weber County or disposed of for the purpose of avoiding any assessment. Unsigned affidavits will be returned and will be subject to interest and/or penalty if delayed. If your business qualifies for exemption from property tax based on the value detailed and listed herein, your signature on this statement of personal property is required. You are certifying that the taxable value of all tangible personal property owned by the legal entity listed above is \$10,200 or less. This application for exemption is not official until granted by the Board of Equalization. This form will be submitted to the board on your behalf by the Assessor. This exemption is determined by ownership. If you have tangible personal property at different locations, and you file more than one personal property statement, the total value of all tangible personal property at all

Does the applicant listed above own property listed on other personal property statements at other locations within this County?

locations will determine exemption eligibility.

Yes [ ] No [ ] If, "yes" please list the other account numbers in space below.

Any Taxpayer dissatisfied with the taxable value may appeal by filing an application no later than May 15, 2015. Appeal forms may be obtained from the Weber County Auditor's office, 2380 Wash. Blvd. STE 320 Ogden, UT. 84401

APPEALS MUST BE RECEIVED NO LATER THAN 5/15/2015

**CUSTOMER SERVICE: (801) 399-8572** 

	PLEASE CHECK ONE			
	Sole Proprietor			
	Partnership			
	Corporation			
	L.L.C.			
Nature of Business:				
Federal Tax ID:				

SIGNATURE DATE PHONE#

REQUIRED REQUIRED



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ACCOUNT #	

#### SCHEDULE A: PERSONAL PROPERTY ACQUIRED OR DISPOSED OF IN 2014

PART 1 – PERSONAL PROPERTY ACQUIRED DURING 2014

DESCRIBE EACH ITEM OF PERSONAL PROPERTY ACQUIRED, WHICH HAS NOT BEEN PREVIOUSLY REPORTED OR IS NOT ON THE EXISTING EQUIPMENT LISTING. IDENTIFY THE ACQUISITON AND CALCULATE THE MARKET VALUE USING THE PERSONAL PROPERTY VALUATION SCHEDULES ENCLOSED.

PROPERTY CODE	ITEM DESCRIPTION PLEASE BE SPECIFIC	YEAR ACQUIRED	COST OR PURCHASE PRICE	X QUANTITY	X DEPRECIATION (SEE SCHEDULES)	= MARKET VALUE

ATTACH SEPARATE SHEET(S) IF NECESSARY

LINE 1: TOTAL **MARKET VALUE** OF PROPERTY ACQUISITIONS

PART 2 – PERSONAL PROPERTY DISPOSED OF DURING 2014

#### PROPERTY CANNOT BE DELETED IN THIS SECTION UNLESS IT IS PRINTED ON EQUIPMENT LISTING

DESCRIBE EACH ITEM OF PERSONAL PROPERTY DISPOSED OF IN 2014. IDENTIFY THE COST TO BE DELETED AND CALCULATE THE MARKET VALUE USING THE VALUATION SCHEDULES AND THE EQUIPMENT LISTING ENCLOSED WITH YOUR PACKET.

DDODEDTY CODE	PROPERTY CODE   ITEM DESCRIPTION   YEAR ACQUIRED   COST OR PURCHASE PRICE   X QUANTITY   X DEPRECIATION   = MARKET VALUE			- MADIZET VALUE		
PROPERTY CODE	ITEM DESCRIPTION PLEASE BE SPECIFIC	YEAR ACQUIRED	COST OK PURCHASE PRICE	X QUANTITY	(SEE SCHEDULES)	= MARKET VALUE

ATTACH SEPARATE SHEET(S) IF NECESSARY



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Phone: (801) 399-8572 Fax: (801) 399-8308 www.co.weber.ut.us/assessor/personalprop LINE 2: TOTAL MARKET VALUE OF PROPERTY DISPOSED OF

LINE 3: LINE 1 MINUS LINE 2. TRANSFER THIS AMOUNT TO LINE 2 ON SIGNED STATEMENT



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ACCOUNT# \_\_\_\_\_

#### 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 HAS PREVIOUSLY BEEN REPORTED OR LIST IT ON THE 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	EQUIPMENT DESCRIPTION	STARTING DATE OF LEASE	COST AT START DATE

ATTACH SEPARATE SHEET(S) IF NECESSARY

#### **Business Change Form**

Business Name	Account
Owner	
Mailing Address	
	E-Mail
CHANGE OF ADDRESS	
Previous Address	
New Address	When
BUSINESS NAME CHANGED	
Previous Name	
New Name	
SOLD BUSINESS	
Date Business Sold	Business at same location? Yes No
Who has possession of equipent?	
CLOSED BUSINESS	
Date Business ceased operating:	Business License cancelled? Yes No
What happened to the Equipment?	
FILED BANKRUPTCY	
What is the case number?	Status of Filing
Date of Bankruptcy	Business in operation? Yes No

Utah Code: 59-2-307- ... any person who does not file a signed statement 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 affidavit. The penalty imposed by this section may not be waived or reduced by the assessor, county commission, or county board of equalization.

#### 2015 PERSONAL PROPERTY VALUATION SCHEDULES

PROPERTY CODE 100		
Supplies		
Year Acquired	Percent Good	
2015 & prior	100%	

Cost should include sales tax/freight **Examples of Property Include:** Maintenance & Cleaning supplies, fuel, replacement parts, oil, office supplies

PROPERTY CODE 400		
Rental Media		
Year Acquired	Percent Good	
2014	\$15.00	

Examples of Property Include: Rental Video Tapes, CDs, DVDs, Blu-Ray and computer games

PROPERTY CODE 401			
Rental Media			
Year Acquired	Percent Good		
2013 & prior	\$3.00		

**Examples of Property Include:** Rental Video Tapes, CDs, DVDs, Blu-Ray and computer games

PROPERTY CODE 155			
Short Life Property			
Year Acquired	Percent Good		
2014	71%		
2013	41%		
2012 & prior	10%		

Property that is highly susceptible to breakage, loss and rapid wear & tear.

#### **Examples of Property Include:**

Bath Mats Computer Software Library Materials/Books

Molds

Motel/Hotel Linen & Towels Motion Picture Prints

Patterns, Jigs & Dies

**Plants** Pots & Pans

Utensils & Silverware Wood Pallets

PROPERTY CODE 150		
Computer Hardware		
Year Acquired	Percent Good	
2014	62%	
2013	46%	
2012	21%	
2011	9%	
2010 & prior	7%	

**Examples of Property Include:** 

CAD/CAM Systems Data Processing Equipment **Data Processing Peripherals** LAN Systems

Mainframe Computers Personal Computers Fax Machines

Copiers

Copy, Fax, Printer Combination

PROPERT	Y CODE 30	
Heavy Equipment		
Year Acquired	Percent Good	
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Year Acquired	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 & prior	14%

Mobile Machinery used in the construction & quarry industry as well as equipment used in the processing of construction materials.

#### **Examples of Property Include:**

Asphalt Equipment

Backhoes

**Batch Plants** 

Cement Equipment

Compaction Equipment

Cranes-Construction

Excavators

Graders

Loaders

Log Skidders & Loaders

Pavers Scrapers

**Snow Cats** 

Sweepers

PROPERTY	CODE 40
Commercial Trailer	s/Mobile Offices

Commercial Transcra/Wobile Cilices	
Year Acquired	Percent Good
2014	91%
2013	86%
2012	80%
2011	75%
2010	69%
2009	64%
2008	58%
2007	53%
2006	47%
2005	42%
2004	36%
2003	31%
2002	25%
2001	20%
2000	14%
1999 & Prior	9%
Residual Value	\$1,000

**Examples of Property Include:** 

Mobile Office Trailers built on a chassis with wheels, designed to be mobile.

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Petroleum & Natural Gas	
Exploration & Prod. Equip.	
Year Acquired	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 & prior	11%

**PROPERTY CODE 203** 

Equipment used in the petroleum & gas exploration and production industry **Examples of Property Include:** 

Distillation Equipment

Drill Rigs

Gas Lines-Petroleum

Holding & Storage Facilities

Metering Devices

Petroleum Pumping Units

Re-Injection Equipment

Wellhead Assemblies

Well Site Generators

#### **PROPERTY CODE 28**

- 11	
Non-Capitalized Equipment	
Year Acquired	Percent Good
2014	75%
2013	50%
2012	25%
2011 & Prior	0%

Please visit our website for more Information on this class of property

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 designated and constructed and is generally capable of performing that function without being combined with other items of personal property. Non-capitalized property is an item that has been totally expensed or written off in the year of acquisition.

- 1. Has an acquisition cost of \$1,000 or
- 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)

Continued on the Back

PROPERTY CODE 20	
Machinery & Equipment	
Year Acquired	Percent Good
2014	93%
2013	85%
2012	77%
2011	70%
2010	63%
2009	54%
2008	46%
2007	38%
2006	30%
2005	21%
2004 & prior	11%

Machinery & tooling used in the production and processing industries. Equipment used in service industries such as service stations, laundry & dry cleaning businesses, and bulk petroleum distributors.

**Examples of Property Include:** Air Compressors Amusement Rides Automotive Tools Bakery Equipment Bottling **Bowling Equipment** Brew/Distillery Equipment Cannery Equipment Carpet Cleaners Equipment Car Wash Equipment Clothes Washers & Dryers Cable TV Equipment Conveyors Darkroom Equipment

Drill Rigs-Non Petroleum Dry Cleaning Machines

Food Preparation Equipment

Generators Golf Carts

Hand Tools

Incinerators Kilns-Dry & Tunnel

Kitchen Appliances

Lawn Mowers

Lube Systems & Devices Machine Shop Equipment

Manufacturing Machinery Meat Packing Equipment

Milling Plant Equipment Mortuary Equipment

Piping, Industrial

Printing Equipment

Processing Equipment

Power Tools

Pumps- Air, Water, Fuel Refrigerated Display Cases Refrigeration Equipment

Sanders

Saws

Service Station Equipment Sewing Machine Shoe Repair Machinery Ski Lift Machinery

Smelter Equipment

Snow Removal Equipment Submerged Pumps

Wheel Alignment & Balancing Equipment

Welders

Woodworking Equipment

#### 2015 PERSONAL PROPERTY VALUATION SCHEDULES

PROPERTY CODE 15	
Short Life Equipment	
Year Acquired	Percent Good
2014	84%
2013	68%
2012	51%
2011	35%
2010 & prior	18%

Data Processing Equipment, Electronic Type of Equipment, including Office Machines subject to severe wear & tear

**Examples of Property Include:** 

Accounting Machines
Alarm Systems
Candy Machines
Cash Registers

Coin-Op Vending Machines Drive-Up Windows (Bank)

Fax Machines

Microwave Communications Equip.
Music/Stereo Systems & Radios
Printers/Copy Machines
Reservation Terminals
Shopping Carts
Small Equipment Rental
Sound Systems
Surveillance Camera/TV
Telephone Systems & Equip.

**Typewriters** 

Video Game Machines

PROPERTY CODE 10	
Furniture & Trade Fixtures	
Year Acquired	Percent Good
2014	91%
2013	81%
2012	72%
2011	63%
2010	54%
2009	43%
2008	33%
2007	23%
2006 & prior	12%
Mon machanical furni	hura O trada finturas

Non-mechanical furniture & trade fixtures

#### **Examples of Property Include:**

Auditorium & Theater Seats

**Awnings** 

Bars & Sinks (Portable) BBQs/Fireplaces

Beauty/Barber Shop Fixtures

Benches

Booths, Tables & Chairs Cabinets & Shelves (Portable)

Cashier's Island Check Out Counters

Decorations

Display-Cases & Racks (Non Refrigerated)

Exercise Equipment
Furniture- Chairs & Couches
Garbage Containers
Mechanical & Electrical Signs
Mobile Offices Built with Wood or Steel

Framing

Motel/Hotel Beds and Furniture

Movable Partitions Movie Screens Musical Instruments Tanning Booths

Water Slides

PROPERTY CODE 160		
Medical & Dental Equipment		
Year Acquired	Percent Good	
2014	93%	
2013	85%	
2012	77%	
2011	70%	
2010	63%	
2009	54%	
2008	46%	
2007	38%	
2006	30%	
2005	21%	
2004 & prior	11%	
0 1 1 1 5 1		

Specialized Equipment used in Medical Profession & Health Care Industry Examples of Property Include:
Dental Equipment & Instruments
Exam Tables & Chairs
Hospital Equipment
Lensometer
Medical Equipment & Instruments
Mesoptomers
Microscopes
Optical Equipment & Instruments
Sterilizers
X-Ray Machines

Veterinary Instruments/Equipment

PROPERTY CODE 13		
Semiconductor Manufacturing		
Year Acquired	Percent Good	
2014	47%	
2013	34%	
2012	24%	
2011	15%	
2010 & prior	6%	

Examples of Property Include:
Clean Room Equipment
Chemical & Gas Systems
Crystal Growing Equipment
Deionized Water Systems
Encapsulation Equipment
Photo Mask & Wafer Equip.

#### PROPERTY CODE 105

Furniture & Trade Fixtures Used for Residential Purposes

residential i diposes	
	Percent Good
Year	less Residential
Acquired	Exemption
2014	50%
2013	45%
2012	40%
2011	35%
2010	30%
2009	24%
2008	18%
2007	13%
2006 & prior	7%

Furniture & Trade Fixtures used exclusively within a dwelling unit that is a primary resident of a tenant.

or a tenant. **Examples of Property Include:**Furniture- Couches/Chairs
Household Furnishings

PROPERTY CODE 230	
Computer Integrated Machinery	
Year Acquired	Percent Good
2014	90%
2013	79%
2012	68%
2011	59%
2010	48%
2009	36%
2008	25%
2007 & prior	13%

Machinery which cannot operate independently from the computer system. Machinery & computer sold as a single unit.

**Examples of Property Include:** 

Computerized Assembly Machinery Computer Driven Mills

Computer Integrated Fabrication

Machinery MRI Equipment

Computerized Machine Lathes

**CAT Scanners** 

Gamma Camera Systems

CEREC CAD/CAM

Ultrasound (Sonograph) Equipment Mammography Units

Digital X-Ray Machines

Other Computer Integrated Machinery

#### **PROPERTY CODE 205**

Household Machinery & Equip Used for **Residential** Purposes

Cood for Modifical Figure 1	
	Percent Good
Year	less Residential
Acquired	Exemption
2014	51%
2013	47%
2012	42%
2011	39%
2010	35%
2009	30%
2008	25%
2007	21%
2006	17%
2005	12%
2004 & prior	6%

Machinery & Equipment used exclusively within a dwelling unit that is a primary resident

of a tenant.

**Examples of Property Include:** 

Microwave Oven
Refrigerators/Freezers
Washers and Dryers
Window Mount Air Conditioners

PROPERTY CODE 12		
Aircraft/Manufacturing Tools & Dies		
Year Acquired	Percent Good	
2014	84%	
2013	68%	
2012	52%	
2011	36%	
2010	19%	
2009 & prior	4%	
Evernales of Droporty Includes		

Examples of Property Include:

Aircraft Tools and Dies Aircraft Manufacturing

Aircraft Manufacture & Test Equip

Aircraft Molds

Aircraft Patterns

Aircraft Taps and Gauges

PROPERTY CODE 214	
Long Life Property	
Year Acquired	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 & prior	8%

Property having a long physical life.

Examples of Property Include:

\*Billboards

Grain Elevators- Non-Farm

Pipelines
Radio Towers

Sign Towers Ski Lift & Tram Towers

Surface Tanks

Towers, Cell Phone, Broadcast

Underground Tanks
Wind Powered Electrical

Generators/Equipment/Towers

\*Only billboard signage should be classified Long Life. All other signage see property code 10.

For more classification examples, please refer to the link listed below.

http://propertytax.utah.gov/personal-property/valuation-guide/classification-guide