



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](http://www.co.weber.ut.us/assessor/personalprop)

March 14, 2015

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

Dear Weber County Business Owner,

In accordance with the provisions set forth under the Revenue and Taxation laws for the State of Utah, taxable business entities are required to 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 1<sup>st</sup> of each year.

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: [www.co.weber.ut.us/assessor/personalprop](http://www.co.weber.ut.us/assessor/personalprop). Please note: IF YOU ARE UNABLE TO FILE ONLINE PLEASE CALL OUR OFFICE AT (801)399-8572 FOR ASSISTANCE.

**Tax Exempt:** 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. Your application for exemption may only be considered with a completed Signed Statement of Personal Property. 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



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## 2015 Personal Property Tax Instructions

File "On-Line": [www.co.weber.ut.us/assessor/personalprop](http://www.co.weber.ut.us/assessor/personalprop)

- The process for calculating property tax begins with determining the market value of each personal property asset.
  - 1 Enter the total cost of all supplies on hand as of January 1, 2015 on line 1 of the signed statement. Supplies are items such as: general office supplies and maintenance supplies.
  - 2 Next, list each of your assets under the "Property Description" column (B) on Schedule D.
  - 3 Next to each asset listing, indicate the year the property was acquired (column C), the original cost or purchase price of the item (column D), and the quantity (column E).
  - 4 Utilizing the Valuation Schedules, determine a property classification (property code) for each property item ~indicate the respective classification in the Property Code column (column A). After determining a correct property code, determine its "Percent Good" based on the year of acquisition. Enter the Percent Good figure in the Depreciation Rate column (Column G).
  - 5 Now take the cost or purchase price of the asset multiplied by its respective percent good to arrive at market value and enter each value under the Market Value column (column H).
  - 6 Follow step 1 through 5 for each asset.
  - 7 Sum all market values and enter the total on Line 2 of the 2015 Signed Statement.
  - 8 Add the amounts on Line 1 and Line 2 and enter the Total Market Value on Line 3.
- The correct tax rate should already be entered on Line 4 of the form. (If a tax rate is not indicated or you have moved your business location during the year 2014, please call our office for the correct tax rate).
- To calculate your total tax due: multiply the total market value by the tax rate and enter the result on Line 5 of the Signed Statement.

# 2015 SIGNED STATEMENT OF PERSONAL PROPERTY



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OFFICE USE ONLY

**PLEASE VERIFY LOCATION ADDRESS**

ADDRESS INCORRECT? SEE BUSINESS CHANGE FORM

Line 1: Supplies - Enter the cost of supplies.	_____ (1)
Line 2: Equipment – Enter Grand Total from Schedule D (reverse).	_____ (2)
Line 3: Total of lines 1 and 2 rounded to the nearest dollar. <b>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.</b>	_____ (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 locations will determine exemption eligibility.

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.

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

Nature of Business: \_\_\_\_\_

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

Federal Tax ID: \_\_\_\_\_

Date Opened: \_\_\_\_\_

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ PHONE# \_\_\_\_\_  
REQUIRED REQUIRED



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**WEBER COUNTY ASSESSOR 2015 SIGNED STATEMENT OF PERSONAL PROPERTY**

**SCHEDULE D**

Equipment Description and Value

List all business furniture, fixtures and equipment owned and/or used in connection with your business

*More forms are available on-line @ [www.co.weber.ut.us/assessor/personalprop](http://www.co.weber.ut.us/assessor/personalprop)*

See Schedule (A) Property Code	(B) Property Description	(C) Year of Acquisition	(D) Original Cost	(E) Quantity	(D) x (E) (F) Total Cost	See Schedule (G) Depreciation Rate	(F) x (G)= (H) Market Value
<i>Examples:</i>							
<i>150</i>	<i>HP Laptop Computer</i>	<i>2013</i>	<i>1,350</i>	<i>2</i>	<i>2,700</i>	<i>46 %</i>	<i>1,242</i>
<i>155</i>	<i>Software</i>	<i>2013</i>	<i>1,250</i>	<i>2</i>	<i>2,500</i>	<i>41 %</i>	<i>1,026</i>
<b>Enter Equipment Detail Here:</b>							
<i>Please indicate the total cost of all "Supplies" (Property Code 100) on Line 1 of the Signed Statement ~ Do not include Supplies Cost and Detail on Schedule D</i>							

Please enter the total market value of all property on Line 2 of the Signed Statement:      **Total Market Value:** \_\_\_\_\_

*More forms are available on-line @ [www.co.weber.ut.us/assessor/personalprop](http://www.co.weber.ut.us/assessor/personalprop)*



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### Business Change Form

Business Name \_\_\_\_\_ Account \_\_\_\_\_

Owner \_\_\_\_\_ Telephone \_\_\_\_\_

Mailing Address \_\_\_\_\_

Physical Address \_\_\_\_\_

Contact Person \_\_\_\_\_

Telephone \_\_\_\_\_ E-Mail \_\_\_\_\_

#### CHANGE OF MAILING ADDRESS

Previous Address \_\_\_\_\_

New Address \_\_\_\_\_ When \_\_\_\_\_

#### CHANGE OF LOCATION ADDRESS

Previous Address \_\_\_\_\_

New Address \_\_\_\_\_ When \_\_\_\_\_

#### BUSINESS NAME CHANGED

Previous Name \_\_\_\_\_

New Name \_\_\_\_\_

#### BUSINESS SOLD/CLOSED

Date Business ceased operating \_\_\_\_\_ Business License cancelled? Yes No

Date Business Sold \_\_\_\_\_ Business at same location? Yes No

Who has possession of equipment? \_\_\_\_\_

#### FILED BANKRUPTCY

What is the case number? \_\_\_\_\_ Status of Filing \_\_\_\_\_

Date of Bankruptcy \_\_\_\_\_ Business in operation? Yes No

Signature \_\_\_\_\_ Date \_\_\_\_\_

Please return completed form to: Weber County Assessor 2380 Wash Blvd. STE 380, Ogden, UT. 84401

# 2015 PERSONAL PROPERTY VALUATION SCHEDULES

<b>PROPERTY CODE 100</b>	
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

<b>PROPERTY CODE 400</b>	
Rental Media	
Year Acquired	Percent Good
2014	\$15.00

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

<b>PROPERTY CODE 401</b>	
Rental Media	
Year Acquired	Percent Good
2013 & prior	\$3.00

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

<b>PROPERTY CODE 20</b>	
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

<b>PROPERTY CODE 155</b>	
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

<b>PROPERTY CODE 150</b>	
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

<b>PROPERTY CODE 203</b>	
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%

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

<b>PROPERTY CODE 30</b>	
Heavy Equipment	
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

<b>PROPERTY CODE 40</b>	
Commercial Trailers/Mobile Offices	
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%
<b>Residual Value</b>	<b>\$1,000</b>

**Examples of Property Include:**

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

<b>PROPERTY CODE 28</b>	
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 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)

Continued on the Back

# 2015 PERSONAL PROPERTY VALUATION SCHEDULES

<b>PROPERTY CODE 15</b>	
<b>Short Life Equipment</b>	
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

<b>PROPERTY CODE 10</b>	
<b>Furniture &amp; Trade Fixtures</b>	
Year Acquired	Percent Good
2014	91%
2013	81%
2012	72%
2011	63%
2010	54%
2009	43%
2008	33%
2007	23%
2006 & prior	12%

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

<b>PROPERTY CODE 160</b>	
<b>Medical &amp; Dental Equipment</b>	
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%

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  
Mesotomers  
Microscopes  
Optical Equipment & Instruments  
Sterilizers  
X-Ray Machines  
Veterinary Instruments/Equipment

<b>PROPERTY CODE 13</b>	
<b>Semiconductor Manufacturing</b>	
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.

<b>PROPERTY CODE 105</b>	
<b>Furniture &amp; Trade Fixtures Used for Residential Purposes</b>	
Year Acquired	Percent Good less Residential 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.

**Examples of Property Include:**

Furniture- Couches/Chairs  
Household Furnishings

<b>PROPERTY CODE 230</b>	
<b>Computer Integrated Machinery</b>	
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

<b>PROPERTY CODE 205</b>	
<b>Household Machinery &amp; Equip Used for Residential Purposes</b>	
Year Acquired	Percent Good less Residential 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

<b>PROPERTY CODE 12</b>	
<b>Aircraft/Manufacturing Tools &amp; Dies</b>	
Year Acquired	Percent Good
2014	84%
2013	68%
2012	52%
2011	36%
2010	19%
2009 & prior	4%

**Examples of Property Include:**

Aircraft Tools and Dies  
Aircraft Manufacturing  
Aircraft Manufacture & Test Equip  
Aircraft Molds  
Aircraft Patterns  
Aircraft Taps and Gauges

<b>PROPERTY CODE 214</b>	
<b>Long Life Property</b>	
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>