

Utah State Tax Commission 2026 Recommended Personal Property Valuation Schedule

Property Class Code 1

Short Life Equipment

Acquisition Year	Percent Good
2025	76%
2024	47%
2023 and prior year	12%

Property Class Code 2

Computer Integrated Machine

Acquisition Year	Percent Good
2025	96%
2024	89%
2023	79%
2022	68%
2021	56%
2020	43%
2019	29%
2018 and prior year	14%

Property Class Code 3

Short Life Equipment

Acquisition Year	Percent Good
2025	90%
2024	79%
2023	59%
2022	41%
2021 and prior year	21%

Rental DVD's & Video Tapes are to be valued at \$15.00 for the first year and at \$3.00 thereafter.

Property Class Code 5

Long Trade Fixtures

Acquisition Year	Percent Good
2025	96%
2024	90%
2023	83%
2022	74%
2021	64%
2020	52%
2019	39%
2018	26%
2017 and prior year	13%

Property Class Code 8

(Class 7 & 8 Combined)

Machinery & Equipment and Medical & Dental Equipment

Acquisition Year	Percent Good
2025	97%
2024	93%
2023	89%
2022	82%
2021	74%
2020	65%
2019	54%
2018	43%
2017	33%
2016	22%
2015 and prior year	11%

See Class Code examples on the back of this page

Property Class Code 12

Computer Hardware

Acquisition Year	Percent Good
2025	62%
2024	46%
2023	21%
2022	9%
2021 and prior year	7%

Property Class Code 13

Machinery & Equipment

Acquisition Year	Percent Good
2025	75%
2024	72%
2023	69%
2022	67%
2021	64%
2020	61%
2019	58%
2018	55%
2017	53%
2016	50%
2015	47%
2014	44%
2013	41%
2012 and prior year	39%

During the 2023 Legislative Session SB 157 was passed. It repealed State Code 59-2-108, Class 28 Non-Capitalized Equipment. The bill is retroactive to January 1, 2023.

Property Class Code 16

Long Life Property

Acquisition Year	Percent Good
2025	97%
2024	96%
2023	94%
2022	91%
2021	90%
2020	89%
2019	85%
2018	80%
2017	73%
2016	67%
2015	59%
2014	56%
2013	54%
2012	47%
2011	40%
2010	31%
2009	25%
2008	18%
2007 and prior year	9%

Property Class Code 9

Off-Hwy Rec Vehicles

Not Registered with Motor Vehicles

Model Year	Age-Based Fee
2025 - 2023	\$45
2022 - 2020	\$35
2019 - 2017	\$30
2016 - 2014	\$20
2013 & Older	\$10

2026 Class Code Descriptions

Property Code Class 1

Short Life Property

Property that is highly susceptible to breakage, loss, rapid wear and tear or subject to extreme obsolescence.

Examples of Property Include:

Barricades/Warning Signs	Motel & Hotel Linens	Silverware
Canned Computer Software	Pallets	Software
Cement Forms	Patterns, Jigs & Dies	Uniforms
Library Materials / Books	Pots, Pans, & Utensils	Video Cards

Property Code Class 2

Computer Dependent Machinery

Machinery which cannot operate without the computer and the computer cannot perform functions outside the machine.

Examples of Property (Which may meet the definition below):

Computerized Assembly Machinery	Computerized Machine Lathes
Other Computer Dependent Machinery	Computer Driven Mills
Computer Dependent Manufacturing Machinery	Mammography Equipment
Computer Dependent Fabrication Machinery	MRI, Cat Scan Machinery

Class 2 Computer Integrated Machinery is Defined As:

- 1, Machinery and computer sold as a single unit. If the machine and computer are purchases as separate units, the machine must be valued as Class 8 property and the computer as Class 12 property.
- 2, Machinery able to perform multiple functions and is controlled by a programmable central processing unit.
- 3, The total cost of the machine and computer is depreciated as a unit for income tax Purposes.
- 4, The capabilities of the machine cannot be expanded by substituting a more complex computer for the original.

Property Code Class 3

Short Life Equipment

Electronic types of equipment to include office machines and equipment subject to rapid functional or economic obsolescence or severe wear and tear.

Examples of Property Include:

Alarm System	Kiosk Vending Machine	Security System
Auto Engine Analysis Eq.	Microwave Communications Eq	Shopping Carts
Bank ATM Machines	Music, Stereo & Sound System	Small Eq. Rentals
Camera - Film & Digital	Office Machines	Telephone Eq System
Cash Registers	Paper Shredder	Time Clock
Cell Phone	Pneumatic Tube System (Bank)	VCR & DVD Players
Drive-Up Windows (Bank)	"Rent to Own" Merchandise	Vending Machine
Fax Machines	Research Lab Eq. (Non medical)	Video Game Machine
POS Equipment-Scanner-Thermal Printer		

Property Code Class 5

Furniture & Trade Fixtures

Non mechanical furniture and trade fixtures subject to functional obsolescence due to style and design changes.

Examples of Property Include:

Auditorium & Theater Seats	Exercise & Gym Equipment	Movable Partitions
Bars & Sinks	Musical Instruments	Fences
Beauty/Barber Shop Fixtures	Fire Extinguishers, Portable	Scaffolding
Booths, Tables & Chairs	Furniture Tables & Chairs	Stands
Carts, All Types	Garbage Cans	Signs, Mechanical
Cashier Islands	Inflatable Slides/Bounce Houses	Signs, Electrical
Check Out Counter	Kiosk Carts & Booths	Tanning Booths
** Concession / Office Trailer	Ladders	Television
Displays, Cases & Racks	Motel/Hotel Beds & Furniture	Water Slide
Office Furniture (except office machine)		

Property Code Class 9

Off-Highway Recreational Equipment

Examples of Property Include:

ATV's & Snowmobiles (Not Registered with Motor Vehicles)

**** If not licensed & registered ****

Property Code Class 8

Machinery & Equipment and Medical Dental Equipment

Machinery & Equipment and Medical & Dental Equipment is Defined as: Machinery & Equipment and Medical & Dental equipment used in production or processing industries having an economic life of 12 years or more but subject to functional and economic obsolescence as technologically advanced and more efficient machinery becomes available.

Examples of Property Include:

Auto Service & Repair Equipment	Machine Shop Equipment	
Bakery Equipment	Manufacturing Machine	
Bottling / Canning Equipment	Meat Packing Equipment	
Cannery Equipment	Microwave Ovens - Stoves	
CATV Connection / Distributing	Milling Plant Equipment	
Conveyors	Movie Projection Equipment	
Embroidery Machine	Overhead Cranes	
Food Preparation Equipment	Packaging Equipment	
Fork Lifts (Battery & Propane)	Printing Equipment	
Golf Cart	Processing Equipment	
Hood & Vent Fans	Refrigeration Equipment	
Ice Machines	Refrigerators - Freezers	
Incinerators	Stationary Backup Generators	
Laundry & Dry Cleaning Equipment	Tools, Hand / Power	
Dental Equipment / Instruments	Hospital Equipment	Optical Equipment
Medical Instruments / Equipment	Lensometers	Sterilizers
Exam Tables & Chairs	Microscopes	X-Ray Machines

Property Code Class 12

Computer Hardware

Data processing equipment, main frame computers, LAN systems, personal computers and computer peripherals subject to rapid functional and economic obsolescence.

Examples of Property Include:

Battery Back Up	Expansion Boards	Personal Computer
CAD / CAM System	File Servers	Plotter
Graphic System Equipment	Computer	POS Bar Code Scanner
Data Processing Equipment	LAN System	POS System-Non Manual
Data Processing Peripherals	Mainframe Computer	
Copiers & Copy/Fax/Scanner/Printer (Combination Machine)		

Property Code Class 13

Heavy Equipment

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.

Examples of Property Include:

Backhoes	Excavators	Portable Generators
Batch Plants	Loaders	Power Sweeper
Compaction Equipment	Mining Equipment	Quarrying Equipment
Construction Equipment	Pavement Sweepers	Scrapers
Construction Graders	Pavers	Skid Steer Loaders
Cranes	Portable Conveyors	

Property Code Class 16

Long Life Property

Property having a long physical life, subject to little obsolescence.

Examples of Property Include:

Billboards	Pipelines	Broadcast & Cell Towers
	Radio Towers	
Buried Cables	Scales, Truck	Dumpsters
Radio Towers	Sign Towers	Grain Elevators - Non Farm
Storage & Shipping Containers		Oil & Gas Gathering System
Bulk Storage Tanks (Underground & Surface)		
Solar Panels, Pads & Support Eq		

Property Code Class 28

Non-Capitalized Personal Property -Repealed 2023

During the 2023 Legislative Session, S. B. 157 was passed. It repealed State Code 59-2-108, Class 28 Non-Capitalized Equipment. This bill is retroactive to January 1, 2023.