

**UTAH STATE TAX COMMISSION  
PROPERTY TAX DIVISION  
2018 PERSONAL PROPERTY VALUATION SCHEDULES**

<b>CLASS 1 Short Life Property</b>	
Acquisition Year	Percent Good
2017	70%
2016	41%
2015 and prior	10%

<b>CLASS 2 Computer Integrated Machinery</b>	
Acquisition Year	Percent Good
2017	89%
2016	80%
2015	69%
2014	58%
2013	47%
2012	37%
2011	24%
2010 and prior	12%

<b>CLASS 3 Short Life Equipment</b>	
Acquisition Year	Percent Good
2017	84%
2016	68%
2015	51%
2014	35%
2013 and prior	18%

<b>CLASS 5 Furniture &amp; Trade Fixt.</b>	
Acquisition Year	Percent Good
2017	90%
2016	82%
2015	72%
2014	62%
2013	53%
2012	44%
2011	33%
2010	22%
2009 and prior	12%

<b>CLASS 7 Medical &amp; Dental Equip.</b>	
Acquisition Year	Percent Good
2017	92%
2016	85%
2015	77%
2014	69%
2013	62%
2012	55%
2011	46%
2010	37%
2009	29%
2008	21%
2007 and prior	11%

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

<b>CLASS 8 Machinery &amp; Equipment</b>	
Acquisition Year	Percent Good
2017	92%
2016	85%
2015	77%
2014	69%
2013	62%
2012	55%
2011	46%
2010	37%
2009	29%
2008	21%
2007 and prior	11%

<b>CLASS 12 Computer Hardware</b>	
Acquisition Year	Percent Good
2017	62%
2016	46%
2015	21%
2014	9%
2013 and prior	7%

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

**2018 Small Business Exemption:**

<b>CLASS 13 Heavy Equipment</b>	
Acquisition Year	Percent Good
2017	48%
2016	45%
2015	42%
2014	40%
2013	37%
2012	34%
2011	32%
2010	29%
2009	26%
2008	23%
2007	21%
2006	18%
2005	15%
2004 and prior	13%

<b>CLASS 16 Long Life Property</b>	
Acquisition Year	Percent Good
2017	95%
2016	92%
2015	87%
2014	83%
2013	80%
2012	77%
2011	71%
2010	67%
2009	64%
2008	62%
2007	59%
2006	55%
2005	50%
2004	44%
2003	37%
2002	30%
2001	23%
2000	15%
1999 and prior	8%

<b>CLASS 28 NON-CAPITALIZED Property</b>	
Acquisition Year	Percent Good
2017	75%
2016	50%
2015	25%
2014 and prior	0%