

C01 Short Life Property	
Useful economic life is one to three years.	
Year	% good
2023	79%
2022	49%
2021	12%
& prior	

Computer Software, Barricades/Warning Signs, Patterns, Jigs & Dies, Utensils, Pots & Pans, Motion Picture Prints, Non-rental Videos, Toys, Books, Motel/Hotel Linens. Pallets. Uniforms.

C03 Short Life Equipment	
Electronic types of equipment: include office equipment subject to rapid functional or economic obsolescence or severe wear and tear.	
Year	% good
2023	94%
2022	81%
2021	61%
2020	42%
2019	22%
& prior	

Alarm Systems, Automotive Emissions Testing & Engine Analysis Equip, Banking: ATMs, Drive-up Windows, Pneumatic Tube Systems, Cash Registers, Microwave Communications Equip, Music, Stereo & Sound Systems, Office Machines, Photo Processing Equip & Cameras, Reservation Terminals, Rent-to-Own Merchandise, Shopping Carts, Small Equipment Rentals, Telephone Equipment & Systems, Vending Machines, Video Game Machines.

C08 Machinery Equipment, including Medical & Dental Equipment	
Machinery and equipment used in production or processing industries having an economic life of 12 years or more.	
Year	% good
2023	98%
2022	94%
2021	90%
2020	85%
2019	77%
2018	67%
2017	55%
2016	45%
2015	34%
2014	23%
2013	12%
& prior	

Amusement Rides, Refrigeration, Auto Service & Repair, Ski Lift Machinery, Bakery, Bottling, Cannery, Distillery, Food Preparation, Fork Lifts (battery & propane), Generators- Stationary Backup, Golf Carts, Incinerators, Laundry & Dry Cleaning, Machine Shop, Processing & Manufacturing, Meat Packing, Overhead Cranes, Packaging, Printing, Wood Milling, Etc.

Medical and Dental Equip / Instruments, Exam Tables & Chairs, Hospital Equip, Lensometers, Mesoptometers, Microscopes, Optical Equip, Sterilizes, X-Ray Machines.

C05 Furniture & Trade Fixtures	
Non-Mechanical furniture and trade fixtures subject to functional obsolescence due to style and design changes.	
Year	% good
2023	97%
2022	91%
2021	86%
2020	76%
2019	66%
2018	54%
2017	40%
2016	27%
2015	14%
& prior	

Furniture, Bars & Sinks, Booths, Tables, Chairs, Beauty/Barber Shop Fixtures, Cabinets, Shelves, Displays, Cases & Racks, Cashier's Islands, Check-out Counters, Fire Extinguishers, Gym Equip, Auditorium & Theater Seats, Buildings (Mobile Type), Moveable Partitions, Musical Instruments, Signs (non-billboards), Aquariums, Motel/Hotel Beds & Furniture, Tanning Booths, Water Slides.

C12 Computer Hardware	
Data processing equipment, mainframe computers, LAN systems, personal computers and computer peripherals subject to rapid functional and economic obsolescence.	
Year	% good
2023	62%
2022	46%
2021	21%
2020	9%
2019	7%
& prior	

Mainframe Computers, Personal Computers, Cad/Cam Systems, Copiers & Copy, Fax, Scanner, Printer Combination Machines, POS Systems- non manual, LAN Systems, Data Processing Equip, Data Processing Peripherals.

C02 Computer Integrated Machinery	
Machinery which cannot operate without the computer & the computer cannot perform functions outside machine.	
Year	% good
2023	97%
2022	90%
2021	82%
2020	71%
2019	58%
2018	45%
2017	30%
2016	15%
& prior	

Must fit each of the following criteria:
 1) cannot operate without computer,
 2) sold as a single unit,
 3) performs multiple functions,
 4) controlled by a programmable central processing unit,
 5) cannot be expanded.
 i.e.: Computer Integrated Fabrication or Manufacturing Machinery, Computerized Assembly Machinery, Computer Driven Mills, Computerized Machine Lathes, Mammography Units, Ultrasound, Cath Lab, Digital X-Ray, CAT Scanners, MRI Equipment.

***If the machine and computer are purchased as separate units, Machine will be Class 8 & Computer will be Class 12.

C06 Heavy & Medium Trucks			
*NOT registered with Dept of Motor Vehicles.			
Year	% good	Year	% good
2024	98%	2016	59%
2023	96%	2015	54%
2022	94%	2014	48%
2021	91%	2013	42%
2020	80%	2012	36%
2019	76%	2011	30%
2018	72%	& prior	
2017	65%		

Heavy Duty Trucks,
Medium Duty Trucks,
Concrete Pump
Trucks,
Crane Vehicles,
Well Boring Trucks.

C13 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 & asphalt.			
Year	% good	Year	% good
2023	73%	2013	53%
2022	71%	2012	51%
2021	69%	2011	49%
2020	67%	2010	47%
2019	65%	& prior	
2018	63%		
2017	61%		
2016	59%		
2015	57%		
2014	55%		

Construction Equip, Compaction Equip, Graders, Batch Plants, Log Skidders & Loaders, Mining Equip, Portable Conveyors, Quarrying Equip, Scrapers, Excavators, Loaders, Backhoes, Cranes (Construction), Portable Generators, Pavers, Pavement Sweepers, Snow Cats.

C21 Commercial Trailers			
NOT registered with Dept of Motor Vehicles.			
Year	% good	Year	% good
2024	95%	2015	61%
2023	80%	2014	56%
2022	77%	2013	53%
2021	74%	2012	50%
2020	71%	2011	46%
2019	67%	2010	43%
2018	64%	2009	40%
2017	63%	2008	36%
2016	62%	& prior	

C16 Long Life Property			
Property having a long physical life, subject to little obsolescence.			
Year	% good	Year	% good
2023	98%	2013	59%
2022	97%	2012	58%
2021	95%	2011	54%
2020	92%	2010	47%
2019	91%	2009	40%
2018	90%	2008	33%
2017	87%	2007	26%
2016	81%	2006	18%
2015	74%	2005	9%
2014	69%	& prior	

Buried Cable, Billboards, Pipelines, Grain Elevators (Non Farm), Broadcast & Cell Towers, Bulk Storage Tanks- (Surface & Underground), Oil / Gas Gathering Systems, Sign Towers, Ski Lifts & Tram Towers, Storage / Shipping Containers, Truck Scales.

C41 Video Tapes & Games Rentals	
\$15.00	per video / game if purchased in 2023
\$3.00	per video / game purchased in any other year.

Please check state website listed below for percent good on the following Class Codes:

C10	Railroad Cars and Rail Lines
C15	Semiconductor Manufacturing
C20	Petroleum & Natural Gas; Exploration & Production
C24	Leasehold Improvements: TENANT installed improvements when the real property is owned by an entity which is exempt.
C25	Aircraft Parts, Tools & Dies

Please check <https://propertytax.utah.gov/personal/> for more information on Personal Property Tax and completing your Affidavit and Statement.