

2022 Personal Property Percent Good Valuation Schedules by Class

	SHORT LIFE PROPERTY	COMPUTER INTEGRATED	SHORT LIFE EQUIPMT	FURNITURE & FIXTURES	HEAVY & MED DUTY TRUCKS	MACHINERY & EQ and MEDICAL & DENTAL EQ	RAIL CARS	COMPUTER HARDWARE	HEAVY EQUIPMENT	SEMICONDUCTOR MANUFACTURING	LONG LIFE PROPERTY	YACHTS & HOUSEBOATS	OIL & GAS EQUIPMENT	COMMERCIAL TRAILERS	LEASEHOLD IMPROVEMENTS	AIRCRAFT TOOLING	NON-CAPITIZATION
YR	1	2	3	5	6	8	10	12	13	15	16	17	20	21	24	25	28
2022					90%			NC		NC		90%		95%	NC		NC
2021	76%	96%	90%	96%	85%	97%	97%	62%	61%	47%	97%	72%	97%	80%	94%	90%	75%
2020	44%	86%	74%	88%	79%	92%	95%	46%	59%	34%	96%	69%	89%	77%	88%	74%	50%
2019	11%	74%	55%	78%	74%	83%	89%	21%	56%	24%	94%	67%	84%	74%	82%	56%	25%
2018		62%	37%	67%	68%	75%	82%	9%	54%	15%	89%	65%	76%	71%	77%	38%	0%
2017		51%	18%	58%	62%	67%	77%	7%	52%	6%	86%	62%	68%	67%	71%	20%	
2016		40%		47%	56%	59%	71%		50%		83%	60%	63%	64%	65%	4%	
2015		26%		35%	50%	49%	63%		48%		77%	58%	57%	61%	59%		
2014		13%		24%	44%	40%	57%		46%		73%	55%	48%	57%	54%		
2013				13%	39%	31%	50%		43%		65%	53%	42%	54%	48%		
2012					33%	22%	44%		41%		64%	51%	35%	51%	42%		
2011					27%	12%	37%		39%		59%	48%	28%	48%	36%		
2010					21%		30%		37%		58%	46%	20%	46%	30%		
2009					15%		21%		35%		54%	44%	11%	43%			
2008							10%		33%		47%	41%		40%			
2007											40%	39%		37%			
2006											32%	37%		35%			
2005											24%	34%					
2004											16%	32%					
2003											8%	30%					
2002												27%					
2001												25%					

Utah State Tax Commission
Property Tax Division

11/5/2021

2022 Recommended Personal Property Valuation Schedules

Class 1 Short Life Property	
Acquisition Year	Percent Good
2021	76%
2020	44%
2019 and prior	11%

Class 3 Short Life Equipment	
Acquisition Year	Percent Good
2021	90%
2020	74%
2019	55%
2018	37%
2017 and prior	18%

Class 8 Machinery & Equipment and Medical & Dental	
Acquisition Year	Percent Good
2021	97%
2020	92%
2019	83%
2018	75%
2017	67%
2016	59%
2015	49%
2014	40%
2013	31%
2012	22%
2011 and prior	12%

Class 12 Computer Hardware	
Acquisition Year	Percent Good
2021	62%
2020	46%
2019	21%
2018	9%
2017 and prior	7%

Class 2 Computer Integrated Machinery	
Acquisition Year	Percent Good
2021	96%
2020	86%
2019	74%
2018	62%
2017	51%
2016	40%
2015	26%
2014 and prior	13%

Class 5 Furniture & Trade Fixt.	
Acquisition Year	Percent Good
2021	96%
2020	88%
2019	78%
2018	67%
2017	58%
2016	47%
2015	35%
2014	24%
2013 and prior	13%

Class 28 Short Life Expensed Property	
Acquisition Year	Percent Good
2021	75%
2020	50%
2019	25%
2018 and prior	0%

2022 Small Business Exemption: \$25,000

**Utah State Tax Commission
Property Tax Division**

2022 Recommended Personal Property Valuation Schedules

Class 13 Heavy Equipment	
Acquisition Year	Percent Good
2021	61%
2020	59%
2019	56%
2018	54%
2017	52%
2016	50%
2015	48%
2014	46%
2013	43%
2012	41%
2011	39%
2010	37%
2009	35%
2008	33%
and prior	

Class 16 Long Life Property	
Acquisition Year	Percent Good
2021	97%
2020	96%
2019	94%
2018	89%
2017	86%
2016	83%
2015	77%
2014	73%
2013	65%
2012	64%
2011	59%
2010	58%
2009	54%
2008	47%
2007	40%
2006	32%
2005	24%
2004	16%
2003	8%
and prior	

Class 20 Petroleum & Natural Gas Exploration & Production Equipment	
Acquisition Year	Percent Good
2021	97%
2020	89%
2019	84%
2018	76%
2017	68%
2016	63%
2015	57%
2014	48%
2013	42%
2012	35%
2011	28%
2010	20%
2009	11%
and prior	

Class 24* Leasehold Improvements	
Year of Installation	Percent Good
2021	94%
2020	88%
2019	82%
2018	77%
2017	71%
2016	65%
2015	59%
2014	54%
2013	48%
2012	42%
2011	36%
2010	30%
and prior	

Class 15 Semiconductor Manufact.	
Acquisition Year	Percent Good
2021	47%
2020	34%
2019	24%
2018	15%
2017	6%
and prior	

Class 25 Aircraft Parts Manufacturing Tools & Dies	
Acquisition Year	Percent Good
2021	90%
2020	74%
2019	56%
2018	38%
2017	20%
2016	4%
and prior	

***Class 24** : Schedule is used only with leasehold improvements made to exempt property where the exemption does not apply to those improvements.

(See Tax Commission Administrative Rule R884-24P-32C)

**Utah State Tax Commission
Property Tax Division
2022 Uniform Fee Schedules**

Heavy & Medium Duty Trucks, Commercial Trailers, Vessels 31 Feet and Longer

Class 6 * Heavy & Medium Duty Trucks	
Model Year	Percent Good
2022	90%
2021	85%
2020	79%
2019	74%
2018	68%
2017	62%
2016	56%
2015	50%
2014	44%
2013	39%
2012	33%
2011	27%
2010	21%
2009	15%
and prior	
Residual Value	\$1,750

Class 21 Commercial Trailers	
Model Year	Percent Good
2022	95%
2021	80%
2020	77%
2019	74%
2018	71%
2017	67%
2016	64%
2015	61%
2014	57%
2013	54%
2012	51%
2011	48%
2010	46%
2009	43%
2008	40%
2007	37%
2006	35%
and prior	
Residual Value	\$1,000

Class 17 Yachts, Sloops & Houseboats	
Model Year	Percent Good
2022	90%
2021	72%
2020	69%
2019	67%
2018	65%
2017	62%
2016	60%
2015	58%
2014	55%
2013	53%
2012	51%
2011	48%
2010	46%
2009	44%
2008	41%
2007	39%
2006	37%
2005	34%
2004	32%
2003	30%
2002	27%
2001	25%
and prior	
Residual Value	\$1,000

Uniform Fees:

% of Taxable Value

Trucks & Trailers: 1.5%

Vessels 31 ft. & longer: 1.5%

***Cost new for Class 6 is 75% of M.S.R.P.**

Valuation Instructions for Uniform Fees:

1. Look up Cost new or M.S.R.P. on designated source (don't round).
2. Determine Vehicle Class.
3. Find percent good factor corresponding to model year of vehicle or Vessel.
4. Multiply cost new or M.S.R.P. by depreciation factor to establish taxable value.
5. Multiply the taxable value by Applicable Uniform Fee.

Utah State Tax Commission
2022 Age Based Fee Tables

Class 9 - Off-Highway Recreational		Uniform State Wide
<u>Age of Off-Highway Vehicle</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2022 - 2020	\$18
3 or more years but less than 6 Years	2019 - 2017	\$14
6 or more years but less than 9 years	2016 - 2014	\$12
9 or more years but less than 12 years	2013 - 2011	\$8
12 or more years	2010 & Older	\$4
Class 9a - Street Legal ATV (New)		Uniform State Wide
<u>Age of Street Legal ATV</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2022 - 2020	\$38
3 or more years but less than 6 Years	2019 - 2017	\$28
6 or more years but less than 9 years	2016 - 2014	\$20
9 or more years but less than 12 years	2013 - 2011	\$14
12 or more years	2010 & Older	\$4
Class 9b - SnowMobiles (New)		Uniform State Wide
<u>Age of SnowMobiles</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2022 - 2020	\$45
3 or more years but less than 6 Years	2019 - 2017	\$35
6 or more years but less than 9 years	2016 - 2014	\$30
9 or more years but less than 12 years	2013 - 2011	\$20
12 or more years	2010 & Older	\$10
Class 11 - Street Motorcycles		Uniform State Wide
<u>Age of Street Motorcycles</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2022 - 2020	\$95
3 or more years but less than 6 Years	2019 - 2017	\$70
6 or more years but less than 9 years	2016 - 2014	\$50
9 or more years but less than 12 years	2013 - 2011	\$35
12 or more years	2010 & Older	\$10
Class 14 - Motor Homes		Uniform State Wide
<u>Age of Motor Homes</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less than 3 years	2022 - 2020	\$690
3 or more years but less than 6 years	2019 - 2017	\$540
6 or more years but less than 9 years	2016 - 2014	\$425
9 or more years but less than 12 years	2013 - 2011	\$315
12 or more years but less than 15 years	2010 - 2008	\$180
15 or more years	2007 & Older	\$90

Utah State Tax Commission
2022 Age Based Fee Tables

Class 18 - Travel Trailers		Uniform State Wide
<u>Age of Travel Trailer</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2022 - 2020	\$175
3 or more years but less than 6 Years	2019 - 2017	\$135
6 or more years but less than 9 years	2016 - 2014	\$90
9 or more years but less than 12 years	2013 - 2011	\$65
12 or more years	2010 & Older	\$20
Class 18a - Tent Trailers and Truck Campers		Uniform State Wide
<u>Age of Camper / Tent Trailer</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2022 - 2020	\$70
3 or more years but less than 6 Years	2019 - 2017	\$50
6 or more years but less than 9 years	2016 - 2014	\$35
9 or more years but less than 12 years	2013 - 2011	\$25
12 or more years	2010 & Older	\$10
Class 21a - Other Trailers (Non Commercial)		Uniform State Wide
<u>Age of Other Trailer</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2022 - 2020	\$30
3 or more years but less than 6 Years:	2019 - 2017	\$25
6 or more years but less than 9 years:	2016 - 2014	\$20
9 or more years but less than 12 years:	2013 - 2011	\$15
12 or more years	2010 & Older	\$10
Class 22 - Passenger Vehicles		Uniform State Wide
<u>Age of Vehicle</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2022 - 2020	\$150
3 or more years but less than 6 Years:	2019 - 2017	\$110
6 or more years but less than 9 years:	2016 - 2014	\$80
9 or more years but less than 12 years:	2013 - 2011	\$50
12 or more years	2010 & Older	\$10
Class 22a - Small Motor Vehicles		Uniform State Wide
<u>Age of Vehicle</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2022 - 2020	\$25
3 or more years but less than 6 Years:	2019 - 2017	\$15
6 or more years but less than 9 years:	2016 & Older	\$10
Class 26 - Personal Watercraft		Uniform State Wide
<u>Age of Personal Watercraft</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2022 - 2020	\$55
3 or more years but less than 6 Years:	2019 - 2017	\$45
6 or more years but less than 9 years:	2016 - 2014	\$35
9 or more years but less than 12 years:	2013 - 2011	\$25
12 or more years	2010 & Older	\$10

**Utah State Tax Commission
2022 Age Based Fee Tables
Vessels (Boats) Less Than 31 Feet in Length**

Class 17a	
Vessels Less Than 15 feet in length: \$10 regardless of age, All canoes, jon boats or utility boats: \$10 regardless of age or length	
All collapsible, inflatable, pontoon or sail vessels, regardless of age:	
<u>Length of Vessel</u>	<u>Age Based Fee</u>
15 feet or more in length but less than 19 feet in length	\$15
19 feet or more in length but less than 23 feet in length	\$25
23 feet or more in length but less than 27 feet in length	\$40
27 feet or more in length but less than 31 feet in length	\$75

Class 17b		
Vessels 15 feet or more in length but less than 19 feet		
<u>Age of Vessel</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2022 - 2020	\$150
3 or more years but less than 6 Years	2019 - 2017	\$110
6 or more years but less than 9 years	2016 - 2014	\$80
9 or more years but less than 12 years	2013 - 2011	\$65
12 or more years	2010 & Older	\$25

Class 17c		
Vessels 19 feet or more in length but less than 23 feet		
<u>Age of Vessel</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2022 - 2020	\$275
3 or more years but less than 6 Years	2019 - 2017	\$220
6 or more years but less than 9 years	2016 - 2014	\$175
9 or more years but less than 12 years	2013 - 2011	\$120
12 or more years	2010 & Older	\$50

Class 17d		
Vessels 23 feet or more in length but less than 27 feet		
<u>Age of Vessel</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2022 - 2020	\$400
3 or more years but less than 6 Years	2019 - 2017	\$310
6 or more years but less than 9 years	2016 - 2014	\$240
9 or more years but less than 12 years	2013 - 2011	\$180
12 or more years	2010 & Older	\$100

Class 17e		
Vessels 27 feet or more in length but less than 31 feet		
<u>Age of Vessel</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2022 - 2020	\$700
3 or more years but less than 6 Years	2019 - 2017	\$500
6 or more years but less than 9 years	2016 - 2014	\$350
9 or more years but less than 12 years	2013 - 2011	\$250
12 or more years	2010 & Older	\$120