

Emery County Business Owner

PLEASE READ THIS LETTER IN ITS ENTIRETY: FAILURE TO FILE THE SIGNED STATEMENT MAY RESULT IN A PENALTY. DO NOT IGNORE THIS LETTER.

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

Your 2025 Emery County Business Personal Property packet includes the following:

- * 2025 Signed Statement of Personal Property and Schedule A (WHITE paper)
- * 2025 USTC Personal Property Percent Good Valuation Schedule (PINK paper)
- * 2025 Personal Property Classification Guide (BLUE paper)
- * Schedule B – Personal Property Acquired and Disposed of in 2024 (YELLOW paper)

Complete all applicable sections of these forms and return to the Emery County Assessor’s office by due date, **May 15, 2025**. Instructions for completing the 2025 Signed Statement of Personal Property are below.

SECTION A

LINE 1: Equipment Grand Total from Schedule A, (Back of WHITE form) This amount will be the grand total from the back of Schedule A (WHITE form)

LINE 2: Acquisitions – Schedule B (YELLOW paper) List all of your equipment, the year it was purchased and the purchase price. Using the Class Description (BLUE paper) and the Percent Good Table (PINK paper) will determine your taxable value. Multiply the purchase price by the percent good factor. This is the taxable value. After all items have been listed and depreciated, total the taxable value amounts to get the grand total of acquisitions. If you have not acquired property during 2024, this line will be left blank.

LINE 3: Deletions – Schedule B (YELLOW paper) If you have disposed of property during the year, list the information required from the Schedule A (WHITE paper) to equate the total taxable value to be placed on Line 3, Section A (WHITE paper). **ITEMS CANNOT BE DELETED UNLESS IT IS LISTED ON SCHEDULE A.** If you have not disposed of property during 2024, this line will be left blank.

LINE 4: Total of Lines 1 and 2, Subtracting Line 3 (Section A, WHITE paper) If the total on Line 4 is **\$29,300 or less**, STOP, do not calculate the tax at this time, go to the Application for Exemption, (Section B, WHITE paper). If the total on Line 4 is **\$29,301 or greater**, continue on to Line 5. **DO NOT DEDUCT \$29,300.**

LINE 5: Tax Rate. The tax rate is for the taxing district for the physical (situs) address of your business. If your business has moved during the year, please contact our office for the correct tax rate of the new location.

LINE 6: Total tax dollar amount due. Multiply Line 4 by the tax rate on Line 5 to get this amount. Please return the signed and dated Signed Statement (Section A) and accompanying forms, with your check for the amount due and your 2025 Personal Property Statement is complete.

****SECTION B INSTRUCTIONS AND MORE INFORMATION ON BACK****

SECTION B

APPLICATION FOR EXEMPTION

Utah State Law states that a business with a taxable value LESS than \$29,300 for the 2025 tax year may be exempt from Personal Property Tax. If you have tangible personal property at different locations and file more than one personal property statement, the combined total value of all tangible personal property at all locations in Emery County must be \$29,300 or less. You MUST sign this section in order to apply for this exemption. All enclosed forms MUST be COMPLETED, SIGNED AND RETURNED to our office by the May 15th 2025 due date in order to qualify for this exemption. The Personal Property Statement is subject to review and audit.

If these forms are not returned by May 15th, 2025 - NO EXEMPTION WILL BE ALLOWED

Return completed forms and make checks payable to:
Emery County Assessor
PO Box 727
Castle Dale, Utah 84513

PLEASE NOTE:

Interest will be charged on all past due accounts, (Currently this is 10.00%), as well as a \$25.00 penalty for failure to file in a timely manner.

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Pertinent Code Citations for Personal Property Assessment:

PENALTY: 59-2-307 Any person who fails to file the signed statement required by section 59-2-306, or fails to appear and testify when requested by the assessor, shall pay a penalty equal to 10% of the estimated tax due, but not less than \$25 for each failure to file a signed and completed statement. The penalty imposed by this section may not be waived or reduced by the Assessor, County Commission, or County Board of Equalization.

APPEAL: 59-2-1005 Any taxpayer owning personal property assessed by a county assessor under Section 59-2-301 may make an appeal relating to the value of the personal property by filing an application with the County legislative body no later than May 15th, 2025. Appeal forms may be obtained from the Emery County Auditor's Office, 75 East Main, Castle Dale, Utah.

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Should you have any further questions, we have trained staff available to assist anyone who needs help completing the Signed Statement of Personal Property. Telephone inquiries are welcome at (435) 381-3540. We will be happy to help you in order to avoid any penalties and interest. Forms are also available on www.emerycounty.gov.

SCHEDULE B

BUSINESS NAME _____ TAX ACCOUNT # _____

PERSONAL PROPERTY ACQUISITIONS AND DELETIONS IN 2024

Part 1 - Personal Property ACQUIRED During 2024

Describe each item of personal property acquired in 2024. Identify the acquisition cost and calculate the taxable value using the Percent Good Valuation Schedule (PINK paper)

TO CALCULATE TAXABLE VALUE: COST X QUANTITY X PERCENT GOOD RATE = TAXABLE VALUE

| PROPERTY CLASS | ITEM DESCRIPTION | YEAR ACQUIRED | COST OR PURCHASE PRICE | QUANTITY | % GOOD RATE | TAXABLE VALUE |
|----------------|------------------|---------------|------------------------|----------|-------------|---------------|
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Attach separate sheet(s) if necessary

LINE 1: Total Taxable Value Acquired – Transfer amount to Line 2 (WHITE form)

_____ Total Taxable Value

Part 2 - Personal Property DISPOSED of in 2024

PROPERTY CANNOT BE DELETED IN THIS SECTION UNLESS IT IS PRINTED ON SCHEDULE A

Describe each item of personal property disposed in 2024. The cost and taxable values listed below must match the value printed on Schedule A (Back of WHITE form)

| PROPERTY CLASS | ITEM DESCRIPTION | YEAR ACQUIRED | COST OR PURCHASE PRICE | QUANTITY | % GOOD RATE | TAXABLE VALUE |
|----------------|------------------|---------------|------------------------|----------|-------------|---------------|
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Attach separate sheet (s) if necessary

LINE 2: Total Taxable Value Disposed -- Transfer amount to Line 3 (WHITE form)

_____ Total Taxable Value

PLEASE RETURN THIS FORM AND ANY ADDITIONAL PAGES ALONG WITH SIGNED STATEMENT

LEASED OR RENTED EQUIPMENT

LIST ITEMIZED LEASED OR RENTED EQUIPMENT BELOW. (DO NOT TRANSFER ANY TOTALS TO THE SIGNED STATEMENT)

NOTE: IF YOUR EQUIPMENT IS CONSIDERED A *CONDITIONAL SALE LEASE*, MAKE SURE IT IS LISTED ON THE SIGNED STATEMENT OR LIST IT ON *SCHEDULE A* IN THE EQUIPMENT ACQUIRED AREA.

YOU ARE REQUIRED TO LIST AND PAY TAXES ON THIS EQUIPMENT AS IF IT WERE OWNED BY YOU.

| NAME AND ADDRESS OF LESSOR LEASE AGREEMENT # | TYPE AND QUANTITY | DATE OF LEASE | TERMS OF LEASE | COST OF BEGINNING OF LEASE | ANNUAL RENT |
|--|-------------------|---------------|----------------|----------------------------|-------------|
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ATTACH SEPARATE SHEET(S) IF NECESSARY

BUSINESS CHANGE FORM

Business Name: _____ Account _____

Owner: _____ Telephone _____

Address _____

Contact Person _____

Telephone _____ E-Mail _____

BUSINESS NAME CHANGED

Previous Name _____

New Name _____

SOLD BUSINESS

Date Business Sold _____ Business at same location? Yes No

Who has possession of equipment: _____

CLOSED BUSINESS

Date Business ceased operating: _____ Business License cancelled? Yes No

What happened to the Equipment? _____

THE ASSESSOR SHALL COLLECT THE TAXES ON ALL PERSONAL PROPERTY WHEN SAID TAXES ARE NOT A LIEN ON REAL PROPERTY OR PAYMENT SECURED BY BOND AND UNLESS TAXES ARE PAID THEY SHALL BE COLLECTED BY SEIZURE AND SALE AS PROVIDED IN UTAH CODE, SECTION 59-2-1303. ALL CLAIMS FOR ADJUSTMENT MUST BE MADE IMMEDIATELY UPON RECEIPT OF THIS NOTICE AS PER UTAH CODE 59-2-1005 AND UTAH CODE 59-2-1006.

**UTAH STATE TAX COMMISSION - PROPERTY TAX DIVISION
2025 PERSONAL PROPERTY VALUATION SCHEDULE**

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|---|
| 2025 SMALL BUSINESS EXEMPTION \$29,300 |
|---|

| Class 1 Short Life Property | |
|--|--------------|
| Acquisition Year | Percent Good |
| 2024 | 76% |
| 2023 | 47% |
| 2022 and prior | 12% |

| Class 2 Computer Integrated Machinery | |
|--|--------------|
| Acquisition Year | Percent Good |
| 2024 | 96% |
| 2023 | 89% |
| 2022 | 79% |
| 2021 | 68% |
| 2020 | 56% |
| 2019 | 43% |
| 2018 | 29% |
| 2017 and prior | 14% |

| Class 3 Short Life Equipment | |
|---|--------------|
| Acquisition Year | Percent Good |
| 2024 | 90% |
| 2023 | 79% |
| 2022 | 59% |
| 2021 | 41% |
| 2020 and prior | 21% |

| Class 5 Furniture & Trade Fixtures | |
|---|--------------|
| Acquisition Year | Percent Good |
| 2024 | 96% |
| 2023 | 90% |
| 2022 | 83% |
| 2021 | 74% |
| 2020 | 64% |
| 2019 | 52% |
| 2018 | 39% |
| 2017 | 26% |
| 2016 and prior | 13% |

| Class 8 Machinery & Equipment Medical & Dental | |
|---|--------------|
| Acquisition Year | Percent Good |
| 2024 | 97% |
| 2023 | 93% |
| 2022 | 89% |
| 2021 | 82% |
| 2020 | 74% |
| 2019 | 65% |
| 2018 | 54% |
| 2017 | 43% |
| 2016 | 33% |
| 2015 | 22% |
| 2014 and prior | 11% |

| Class 12 Computer Hardware | |
|---------------------------------------|--------------|
| Acquisition Year | Percent Good |
| 2024 | 62% |
| 2023 | 46% |
| 2022 | 21% |
| 2021 | 9% |
| 2020 and prior | 7% |

| Class 13 Heavy Equipment | |
|-------------------------------------|--------------|
| Acquisition Year | Percent Good |
| 2024 | 73% |
| 2023 | 71% |
| 2022 | 69% |
| 2021 | 66% |
| 2020 | 64% |
| 2019 | 62% |
| 2018 | 59% |
| 2017 | 57% |
| 2016 | 54% |
| 2015 | 52% |
| 2014 | 50% |
| 2013 | 47% |
| 2012 | 45% |
| 2011 and prior | 42% |

Rental CD's, DVD's, Video Tapes, Blu-ray, and Computer Games are to be valued at \$15.00 per unit for the first year and \$3.00 per unit thereafter.

| Class 15 Semiconductor Manufacturing Equipment | |
|---|--------------|
| Acquisition Year | Percent Good |
| 2024 | 47% |
| 2023 | 34% |
| 2022 | 24% |
| 2021 | 15% |
| 2020 and prior | 6% |

| Class 16 Long Life Property | |
|--|--------------|
| Acquisition Year | Percent Good |
| 2024 | 97% |
| 2023 | 96% |
| 2022 | 94% |
| 2021 | 91% |
| 2020 | 90% |
| 2019 | 89% |
| 2018 | 85% |
| 2017 | 80% |
| 2016 | 73% |
| 2015 | 67% |
| 2014 | 59% |
| 2013 | 56% |
| 2012 | 54% |
| 2011 | 47% |
| 2010 | 40% |
| 2009 | 31% |
| 2008 | 25% |
| 2007 | 18% |
| 2006 and prior | 9% |

| Class 20 Petroleum/Natural Gas Exploration/Production Equipment | |
|--|--------------|
| Acquisition Year | Percent Good |
| 2024 | 97% |
| 2023 | 95% |
| 2022 | 93% |
| 2021 | 91% |
| 2020 | 85% |
| 2019 | 78% |
| 2018 | 69% |
| 2017 | 58% |
| 2016 | 49% |
| 2015 | 40% |
| 2014 | 30% |
| 2013 | 21% |
| 2012 and prior | 11% |

| Class 24 Leasehold Improvements | |
|--|--------------|
| Year of Installation | Percent Good |
| 2024 | 94% |
| 2023 | 88% |
| 2022 | 82% |
| 2021 | 77% |
| 2020 | 71% |
| 2019 | 65% |
| 2018 | 59% |
| 2017 | 54% |
| 2016 | 48% |
| 2015 | 42% |
| 2014 | 36% |
| 2013 and prior | 30% |

Class 24: Schedule is used only with leasehold improvements made to exempt property where the exemption does not apply to those improvements. Tax Commissions Administrative Rule R844-24P-32C

| Class 25 Aircraft Parts Manufacturing Tools & Dies | |
|---|--------------|
| Acquisition Year | Percent Good |
| 2024 | 91% |
| 2023 | 79% |
| 2022 | 60% |
| 2021 | 42% |
| 2020 | 23% |
| 2019 and prior | 4% |

| Class 29 Pollution Control Equipment | |
|---|--------------|
| Acquisition Year | Percent Good |
| 2024 | 80% |
| 2023 | 60% |
| 2022 | 40% |
| 2021 | 20% |
| 2020 and prior | 6% |

STATE of UTAH
EMERY COUNTY
2025 Personal Property Classification Guide
 Classification in this Guide may be used as examples for other like property not listed

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|--------------------------------------|--|--|--|
| Class 1 ~ Short Life Property | <i>This class is such property that is highly susceptible to breakage, loss, rapid wear and tear or subject to extreme obsolescence.</i> | | |
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|--------------------------|--------------------------|-------------------------|----------|
| Barricades/Warning Signs | Canned Computer Software | Library Materials/Books | Uniforms |
| Patterns, Jigs & Dies | Pots, Pans & Utensils | Motion Picture Prints | |
| Motel & Hotel Linen | Pallets | Silverware | |

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| Class 2 ~ Computer Integrated Machinery | <i>This class is defined as machinery which cannot operate without the computer and the computer cannot perform outside the machine: Machinery and computer sold as a single unit.</i> | | |
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| Cat Scanners | Mammography Units | High Tech Medical & Dental Equipment | |
| Computer Integrated Fabrication Machinery | | Computer Integrated Manufacturing Machinery | |
| Other Computer Integrated Manufacturing Machinery | | MRI Equipment | |
| Computer Driven Mills | Computerized Machine Lathes | Computerized Assembly Machinery | |

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| Class 3 ~ Short Life Trade Fixtures | <i>This class is defined as electronic equipment and office machines subject to rapid functional obsolescence, economic obsolescence or severe wear and tear.</i> | | |
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| Alarm Systems | Automotive Emissions Testing | Auto Engine Analysis Equip | Bank ATM Machines |
| Cash Registers - Manual | Drive-up Windows (Banks) | Microwave Communication Equip | Music, Stereo & Sound Systems |
| Office Machines | Photo Processing Equipment | Rent-to-Own Merchandise | Reservation Terminals |
| Pneumatic Tube Systems (Banks) | Small Equipment Rentals | Shopping Carts | |
| Vending Machines | Video Game Machines | Telephone Equipment & Systems | |
| CATV Head Ends | CATV Connections/Distribution Equipment | Drones | |

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| Class 5 ~ Long Life Trade Fixtures | <i>This class is defined as non-mechanical fixtures such as furniture and shelving subject to functional obsolescence due to style and design changes and items subject to light wear and tear.</i> | | |
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|--------------------------------|----------------------------|---|--------------------------------|
| Furniture | Bars & Sinks | Booths, Tables & Chairs | Beauty / Barber Shop Fixtures |
| Cabinets & Shelves | Cashier's Islands | Check Out Counters | Displays, Cases & Racks |
| Office Furniture | Auditorium / Theater Seats | Buildings, Mobile Type | Musical Instruments |
| Movable Partitions | Stands | Motel/Hotel Beds & Furniture | Signs, Mechanical & Electrical |
| Tanning Booths | Water Slides | Above Ground Fiber Optic/Coaxial Cable - Under Ground Coaxial Cable | |
| Billboards with LED components | | | |

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| Class 8 ~ Machinery & Equipment / Medical & Dental | <i>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 & economic obsolescence as technologically advanced & more efficient machinery becomes available.</i> | | |
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|---------------------------------|------------------------------|----------------------------|------------------------------|
| Manufacturing Machinery | Processing Machinery | Amusement Rides | Auto Service & Repair Equip |
| Bakery Equipment | Distillery Equipment | Ski Lift Machinery | Wood Milling Equipment |
| Fork Lifts (battery& propane) | Laundry & Dry Cleaning Equip | Food Preparation Equipment | Golf Carts |
| Machine Shop Equipment | Refrigeration Equipment | Overhead Cranes | Incinerators |
| Packaging Equipment | Backup Generators | Meat Packing Equipment | Printing Equipment |
| Bottling Equipment | Cannery Equipment | Merchandise Pickup Towers | Dental Equipment/Instruments |
| Exam Tables & Chairs | Hospital Equipment | Lensometers | Mesoptometers |
| Microscopes | Optical Equipment | Sterilizes | X-Ray Machines |
| Medical Equipment / Instruments | | | |

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| Class 12 ~ Computer Hardware | <i>This class is defined as data processing equipment, main frame computers, LAN systems, personal computers and computer peripherals.</i> | | |
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|----------------------------|-------------------------------|---|-----------------------------|
| Mainframe Computers ✓ | LAN Systems ✓ | Personal Computers ✓ | Data Processing Equipment ✓ |
| Cad / Cam Systems ✓ | Data Processing Peripherals ✓ | Copiers & Copy, Fax, Scanners, Printer Combination Machines ✓ | |
| POS Systems - Non Manuel ✓ | Thermal Printers ✓ | | |

CONTINUED ON THE OTHER SIDE

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| Class 13 ~ Heavy Equipment | <i>This class is defined as 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.</i> | | |
| Construction Equipment | Compaction Equipment | Graders | Batch Plants |
| Log Skidders & Loaders | Mining Equipment | Portable Conveyors | Quarrying Equipment |
| Scrapers | Cranes, Construction | Backhoes | Excavators |
| Loaders | Portable Generators | Pavers | Pavement Sweepers |
| Snow Cats | | | |
| Class 15 ~ Semiconductor Manufacturing Equipment | <i>This class is defined as equipment used exclusively in the production of semiconductor products.</i> | | |
| Clean Room Equipment | Crystal Growing Equipment | Deionized Water Systems | Encapsulation Equipment |
| Semiconductor Test Equipment | Semiconductor Electrical Systems | Semiconductor Chemical and Gas Systems | |
| Photo Mask and Wafer Manufacturing Equipment | | | |
| Class 16 ~ Long Life Property | <i>This class is defined as property having a long physical life, subject to little obsolescence.</i> | | |
| Buried Cable | Underground Fiber Optic Cable | Pipelines | Grain Elevators, Non Farm |
| Broadcast and Cell Towers | Bulk Storage Tanks, Underground & Surface | Sign Towers | Oil & Gas Gathering Systems |
| Solar Panels/All Electric Gen Eqmt. | Ski Lift & Tram Towers | Truck Scales | Storage & Shipping Containers |
| Billboards (excluding LED component) | | | |
| Class 20 ~ Petroleum & Natural Gas Exploration & Production Equipment | <i>This class is defined as equipment used in the petroleum and gas exploration and production industry.</i> | | |
| Oil & Gas Exploration Equipment | Distillation Equipment | Wellhead Assemblies | Holding & Storage Facilities |
| Drill Rigs | Re-injection Equipment | Compressors | Metering Devices |
| Heater - Treaters | Equipment Sheds | Free Water Knockouts | Scrubbers |
| Petroleum Pumping Units | Manifolds / Headers | Recycle / Recirculating Pumps | Radio Telemetry Units (RTU) |
| Support & Control Equipment | Separator-Dehydrators | Fractionation and Catalytic Cracking Equipment | |
| Well Site Generators, Transformers & Power Lines | | | |
| Class 24 ~ Leasehold Improvements on Tax Exempt Real Property | <i>This class is used only when leasehold improvements are installed when the underlying real property is owned by an entity exempt from property tax under Utah Code Section 59-2-1101. Administrative Rule R884-24P-32 (C)</i> | | |
| Walls & Partitions | Floor Coverings (Except Carpet) | Electrical Wiring & Fixtures | Heating & Cooling Systems |
| Plumbing Rough-in & Fixtures | Store Fronts | Ceilings, Suspended or Acoustical | Iron or Millwork Trims |
| Class 25 ~ Aircraft Parts Manufacturing Tools and Dies | <i>This class is defined as equipment and fixtures used exclusively to manufacture aircraft parts and components.</i> | | |
| Aircraft Parts Manufacturing Jigs and Dies | Aircraft Component Patterns | | Aircraft Parts Molds |
| Class 27 ~ Electrical Power Generating Equipment and Fixtures | <i>This class is defined as Plants designed to generate electrical power using turbogenerators for consumption by a local market.</i> | | |
| Boiler Plant Equipment | Boiler Plant Piping | Cooling Towers | Turbogenerator Units |
| Support Electrical Plant Equipment | Other Related Plant Equipment and Fixtures | | |
| Class 29 ~ Pollution Control Equipment | <i>Property used to prevent, control, or reduce air or water pollution and used in connection with NAICS Subsector 324110 Petroleum refinery.</i> | | |

Personal Property Schedules and instructions are available on the Property Tax Division Website
<https://propertytax.utah.gov/personal/>