

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 2026 Emery County Business Personal Property packet includes the following:

- * 2026 Signed Statement of Personal Property and Schedule A (WHITE paper)
- * 2026 USTC Personal Property Percent Good Valuation Schedule (PINK paper)
- * 2026 Personal Property Classification Guide (BLUE paper)
- * Schedule B – Personal Property Acquired and Disposed of in 2025 (YELLOW paper)

Complete all applicable sections of these forms and return to the Emery County Assessor's office by due date, **May 15, 2026**. Instructions for completing the 2026 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 2025, 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 2025, 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 **\$30,100 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 **\$30,100 or greater**, continue on to Line 5. **DO NOT DEDUCT \$30,100.**

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 2026 Personal Property Statement is complete.

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

**UTAH STATE TAX COMMISSION - PROPERTY TAX DIVISION
2026 PERSONAL PROPERTY VALUATION SCHEDULE**

2026 SMALL BUSINESS EXEMPTION \$30,100

Class 1 Short Life Property	
Acquisition Year	Percent Good
2025	76%
2024	47%
2023 and prior	12%

Class 2 Computer Integrated Machinery	
Acquisition Year	Percent Good
2025	96%
2024	89%
2023	79%
2022	68%
2021	56%
2020	43%
2019	29%
2018 and prior	14%

Class 3 Short Life Equipment	
Acquisition Year	Percent Good
2025	90%
2024	79%
2023	59%
2022	41%
2021 and prior	21%

Class 5 Furniture & 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	13%

Class 8 Machinery & Equipment Medical & Dental	
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	11%

Class 12 Computer Hardware	
Acquisition Year	Percent Good
2025	62%
2024	46%
2023	21%
2022	9%
2021 and prior	7%

Class 13 Heavy 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	39%

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
2025	47%
2024	34%
2023	24%
2022	15%
2021 and prior	6%

Class 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	9%

Class 20 Petroleum/Natural Gas Exploration/Production Equipment	
Acquisition Year	Percent Good
2025	97%
2024	95%
2023	93%
2022	91%
2021	85%
2020	78%
2019	69%
2018	58%
2017	49%
2016	40%
2015	30%
2014	21%
2013 and prior	11%

Class 24 Leasehold Improvements	
Year of Installation	Percent Good
2025	94%
2024	88%
2023	82%
2022	77%
2021	71%
2020	65%
2019	59%
2018	54%
2017	48%
2016	42%
2015	36%
2014 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
2025	91%
2024	79%
2023	60%
2022	42%
2021	23%
2020 and prior	4%

Class 29 Pollution Control Equipment	
Acquisition Year	Percent Good
2025	80%
2024	60%
2023	40%
2022	20%
2021 and prior	6%

STATE of UTAH
EMERY COUNTY

2026 Personal Property Classification Guide

Classification in this Guide may be used as examples for other like property not listed

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>		
Barricades/Warning Signs	Canned Computer Software	Library Materials/Books	Uniforms
Patterns, Jigs & Dies	Pots, Pans & Utensils	Motion Picture Prints	
Motel & Hotel Linen	Pallets	Silverware	
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>		
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	
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>		
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	
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>		
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			
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>		
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			
Class 12 ~ Computer Hardware	<i>This class is defined as data processing equipment, main frame computers, LAN systems, personal computers and computer peripherals.</i>		
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		

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