

2021 Recommended Personal Property Valuation Schedules

Class 1 Short Life Property	
Acquisition Year	Percent Good
2020	76%
2019	44%
2018	11%
and prior	

Class 3 Short Life Equipment	
Acquisition Year	Percent Good
2020	90%
2019	74%
2018	55%
2017	37%
2016	18%
and prior	

Class 8 Machinery & Equipment and Medical & Dental	
Acquisition Year	Percent Good
2020	97%
2019	92%
2018	83%
2017	75%
2016	67%
2015	59%
2014	49%
2013	40%
2012	31%
2011	22%
2010	12%
and prior	

Class 12 Computer Hardware	
Acquisition Year	Percent Good
2020	62%
2019	46%
2018	21%
2017	9%
2016	7%
and prior	

Class 2 Computer Integrated Machinery	
Acquisition Year	Percent Good
2020	96%
2019	86%
2018	74%
2017	62%
2016	51%
2015	40%
2014	26%
2013	13%
and prior	

Class 5 Furniture & Trade Fixt.	
Acquisition Year	Percent Good
2020	96%
2019	88%
2018	78%
2017	67%
2016	58%
2015	47%
2014	35%
2013	24%
2012	13%
and prior	

Class 28 Short Life Expensed Property	
Acquisition Year	Percent Good
2020	75%
2019	50%
2018	25%
2017	0%
and prior	

2021 Small Business Exemption: \$15,300

**Utah State Tax Commission
Property Tax Division**

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Class 13 Heavy Equipment	
Acquisition Year	Percent Good
2020	51%
2019	49%
2018	48%
2017	46%
2016	42%
2015	40%
2014	38%
2013	36%
2012	34%
2011	32%
2010	29%
2009	25%
2008	23%
2007 and prior	15%

Class 15 Semiconductor Manufact.	
Acquisition Year	Percent Good
2020	47%
2019	34%
2018	24%
2017	15%
2016 and prior	6%

Class 16 Long Life Property	
Acquisition Year	Percent Good
2020	97%
2019	96%
2018	94%
2017	89%
2016	86%
2015	83%
2014	77%
2013	73%
2012	65%
2011	64%
2010	59%
2009	58%
2008	54%
2007	47%
2006	40%
2005	32%
2004	24%
2003	16%
2002 and prior	8%

Class 20 Petroleum & Natural Gas Exploration & Production Equipment	
Acquisition Year	Percent Good
2020	95%
2019	88%
2018	82%
2017	74%
2016	67%
2015	61%
2014	55%
2013	46%
2012	40%
2011	35%
2010	28%
2009	20%
2008 and prior	11%

Class 24* Leasehold Improvements	
Year of Installation	Percent Good
2020	94%
2019	88%
2018	82%
2017	77%
2016	71%
2015	65%
2014	59%
2013	54%
2012	48%
2011	42%
2010	36%
2009 and prior	30%

Class 25 Aircraft Parts Manufacturing Tools & Dies	
Acquisition Year	Percent Good
2020	90%
2019	74%
2018	56%
2017	38%
2016	20%
2015 and prior	4%

***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)

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2021 Uniform Fee Schedules

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

Class 6 * Heavy & Medium Duty Trucks	
Model Year	Percent Good
2021	90%
2020	77%
2019	73%
2018	68%
2017	64%
2016	59%
2015	54%
2014	48%
2013	42%
2012	37%
2011	23%
2010	18%
2009	14%
2008	7%
and prior	
Residual Value	\$1,750

Class 21 Commercial Trailers	
Model Year	Percent Good
2021	95%
2020	80%
2019	77%
2018	74%
2017	71%
2016	67%
2015	64%
2014	61%
2013	58%
2012	54%
2011	51%
2010	48%
2009	45%
2008	42%
2007	38%
2006	35%
2005	25%
and prior	
Residual Value	\$1,000

Class 17 Yachts, Sloops & Houseboats	
Model Year	Percent Good
2021	90%
2020	72%
2019	69%
2018	67%
2017	65%
2016	63%
2015	60%
2014	58%
2013	56%
2012	54%
2011	51%
2010	49%
2009	47%
2008	44%
2007	42%
2006	40%
2005	38%
2004	35%
2003	33%
2002	31%
2001	28%
2000	22%
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
2021 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	2021 - 2019	\$18
3 or more years but less than 6 Years	2018 - 2016	\$14
6 or more years but less than 9 years	2015 - 2013	\$12
9 or more years but less than 12 years	2012 - 2010	\$8
12 or more years	2009 & 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	2021 - 2019	\$38
3 or more years but less than 6 Years	2018 - 2016	\$28
6 or more years but less than 9 years	2015 - 2013	\$20
9 or more years but less than 12 years	2012 - 2010	\$14
12 or more years	2009 & 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	2021 - 2019	\$45
3 or more years but less than 6 Years	2018 - 2016	\$35
6 or more years but less than 9 years	2015 - 2013	\$30
9 or more years but less than 12 years	2012 - 2010	\$20
12 or more years	2009 & 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	2021 - 2019	\$95
3 or more years but less than 6 Years	2018 - 2016	\$70
6 or more years but less than 9 years	2015 - 2013	\$50
9 or more years but less than 12 years	2012 - 2010	\$35
12 or more years	2009 & 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	2021 - 2019	\$690
3 or more years but less than 6 years	2018 - 2016	\$540
6 or more years but less than 9 years	2015 - 2013	\$425
9 or more years but less than 12 years	2012 - 2010	\$315
12 or more years but less than 15 years	2009 - 2007	\$180
15 or more years	2006 & Older	\$90

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2021 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	2021 - 2019	\$175
3 or more years but less than 6 Years	2018 - 2016	\$135
6 or more years but less than 9 years	2015 - 2013	\$90
9 or more years but less than 12 years	2012 - 2010	\$65
12 or more years	2009 & 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	2021 - 2019	\$70
3 or more years but less than 6 Years	2018 - 2016	\$50
6 or more years but less than 9 years	2015 - 2013	\$35
9 or more years but less than 12 years	2012 - 2010	\$25
12 or more years	2009 & 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	2021 - 2019	\$30
3 or more years but less than 6 Years:	2018 - 2016	\$25
6 or more years but less than 9 years:	2015 - 2013	\$20
9 or more years but less than 12 years:	2012 - 2010	\$15
12 or more years	2009 & 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	2021 - 2019	\$150
3 or more years but less than 6 Years:	2018 - 2016	\$110
6 or more years but less than 9 years:	2015 - 2013	\$80
9 or more years but less than 12 years:	2012 - 2010	\$50
12 or more years	2009 & 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	2021 - 2019	\$25
3 or more years but less than 6 Years:	2018 - 2016	\$15
6 or more years but less than 9 years:	2015 & 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	2021 - 2019	\$55
3 or more years but less than 6 Years:	2018 - 2016	\$45
6 or more years but less than 9 years:	2015 - 2013	\$35
9 or more years but less than 12 years:	2012 - 2010	\$25
12 or more years	2009 & Older	\$10

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2021 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	2021 - 2019	\$150
3 or more years but less than 6 Years	2018 - 2016	\$110
6 or more years but less than 9 years	2015 - 2013	\$80
9 or more years but less than 12 years	2012 - 2010	\$65
12 or more years	2009 & 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	2021 - 2019	\$275
3 or more years but less than 6 Years	2018 - 2016	\$220
6 or more years but less than 9 years	2015 - 2013	\$175
9 or more years but less than 12 years	2012 - 2010	\$120
12 or more years	2009 & 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	2021 - 2019	\$400
3 or more years but less than 6 Years	2018 - 2016	\$310
6 or more years but less than 9 years	2015 - 2013	\$240
9 or more years but less than 12 years	2012 - 2010	\$180
12 or more years	2009 & 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	2021 - 2019	\$700
3 or more years but less than 6 Years	2018 - 2016	\$500
6 or more years but less than 9 years	2015 - 2013	\$350
9 or more years but less than 12 years	2012 - 2010	\$250
12 or more years	2009 & Older	\$120