

**2024 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	POLLUTION CONTROL EQUIPMENT
YR	1	2	3	5	6	8	10	12	13	15	16	17	20	21	24	25	29
2024					98%							90%		95%			
2023	79%	97%	94%	97%	96%	98%	98%	62%	73%	47%	98%	83%	98%	80%	94%	94%	80%
2022	49%	90%	81%	91%	94%	94%	96%	46%	71%	34%	97%	80%	96%	77%	88%	82%	60%
2021	12%	82%	61%	86%	91%	90%	94%	21%	69%	24%	95%	78%	94%	74%	82%	62%	40%
2020		71%	42%	76%	80%	85%	91%	9%	67%	15%	92%	76%	92%	71%	77%	44%	20%
2019		58%	22%	66%	76%	77%	88%	7%	65%	6%	91%	73%	86%	67%	71%	23%	6%
2018		45%		54%	72%	67%	81%		63%		90%	71%	79%	64%	65%	4%	
2017		30%		40%	65%	55%	71%		61%		87%	68%	71%	63%	59%		
2016		15%		27%	59%	45%	63%		59%		81%	66%	60%	62%	54%		
2015				14%	54%	34%	54%		57%		74%	64%	50%	61%	48%		
2014					48%	23%	46%		55%		69%	61%	41%	56%	42%		
2013					42%	12%	38%		53%		59%	59%	31%	53%	36%		
2012					36%		29%		51%		58%	57%	21%	50%	30%		
2011					30%		19%		49%		54%	54%	11%	46%			
2010							10%		47%		47%	52%		43%			
2009											40%	49%		40%			
2008											33%	47%		36%			
2007											26%	45%					
2006											18%	42%					
2005											9%	40%					
2004												38%					
2003												35%					

Utah State Tax Commission  
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11/1/2023

**2024** Recommended Personal Property Valuation Schedules

Class 1 Short Life Property	
Acquisition Year	Percent Good
2023	79%
2022	49%
2021 and prior	12%

Class 3 Short Life Equipment	
Acquisition Year	Percent Good
2023	94%
2022	81%
2021	61%
2020	42%
2019 and prior	22%

Class 8 Machinery & Equipment and Medical & Dental	
Acquisition Year	Percent Good
2023	98%
2022	94%
2021	90%
2020	85%
2019	77%
2018	67%
2017	55%
2016	45%
2015	34%
2014	23%
2013 and prior	12%

Class 12 Computer Hardware	
Acquisition Year	Percent Good
2023	62%
2022	46%
2021	21%
2020	9%
2019 and prior	7%

Class 2 Computer Integrated Machinery	
Acquisition Year	Percent Good
2023	97%
2022	90%
2021	82%
2020	71%
2019	58%
2018	45%
2017	30%
2016 and prior	15%

Class 5 Furniture & Trade Fixt.	
Acquisition Year	Percent Good
2023	97%
2022	91%
2021	86%
2020	76%
2019	66%
2018	54%
2017	40%
2016	27%
2015 and prior	14%

Class 29 Pollution Control Equipment	
Acquisition Year	Percent Good
2022	80%
2021	60%
2020	40%
2019	20%
2018 and prior	6%

Class 29 UAC 59-2-301.9 tables are provided for convenience purpose only.

**2024** Small Business Exemption: \$28,400

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**2024 Recommended Personal Property Valuation Schedules**

<b>Class 13 Heavy Equipment</b>	
<b>Acquisition Year</b>	<b>Percent Good</b>
2023	73%
2022	71%
2021	69%
2020	67%
2019	65%
2018	63%
2017	61%
2016	59%
2015	57%
2014	55%
2013	53%
2012	51%
2011	49%
2010	47%
and prior	

<b>Class 16 Long Life Property</b>	
<b>Acquisition Year</b>	<b>Percent Good</b>
2023	98%
2022	97%
2021	95%
2020	92%
2019	91%
2018	90%
2017	87%
2016	81%
2015	74%
2014	69%
2013	59%
2012	58%
2011	54%
2010	47%
2009	40%
2008	33%
2007	26%
2006	18%
2005	9%
and prior	

<b>Class 20 Petroleum &amp; Natural Gas Exploration &amp; Production Equipment</b>	
<b>Acquisition Year</b>	<b>Percent Good</b>
2023	98%
2022	96%
2021	94%
2020	92%
2019	86%
2018	79%
2017	71%
2016	60%
2015	50%
2014	41%
2013	31%
2012	21%
2011	11%
and prior	

<b>Class 24* Leasehold Improvements</b>	
<b>Year of Installation</b>	<b>Percent Good</b>
2023	94%
2022	88%
2021	82%
2020	77%
2019	71%
2018	65%
2017	59%
2016	54%
2015	48%
2014	42%
2013	36%
2012	30%
and prior	

<b>Class 15 Semiconductor Manufact.</b>	
<b>Acquisition Year</b>	<b>Percent Good</b>
2023	47%
2022	34%
2021	24%
2020	15%
2019	6%
and prior	

<b>Class 25 Aircraft Parts Manufacturing Tools &amp; Dies</b>	
<b>Acquisition Year</b>	<b>Percent Good</b>
2023	94%
2022	82%
2021	62%
2020	44%
2019	23%
2018	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 )

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**2024 Uniform Fee Schedules**

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

<b>Class 6 *</b> <b>Heavy &amp; Medium Duty Trucks</b>	
Model Year	Percent Good
<b>2024</b>	<b>98%</b>
<b>2023</b>	<b>96%</b>
<b>2022</b>	<b>94%</b>
<b>2021</b>	<b>91%</b>
<b>2020</b>	<b>80%</b>
<b>2019</b>	<b>76%</b>
<b>2018</b>	<b>72%</b>
<b>2017</b>	<b>65%</b>
<b>2016</b>	<b>59%</b>
<b>2015</b>	<b>54%</b>
<b>2014</b>	<b>48%</b>
<b>2013</b>	<b>42%</b>
<b>2012</b>	<b>36%</b>
<b>2011</b>	<b>30%</b>
<b>and prior</b>	
<b>Residual Value</b>	<b>\$1,750</b>

<b>Class 21</b> <b>Commercial Trailers</b>	
Model Year	Percent Good
<b>2024</b>	<b>95%</b>
<b>2023</b>	<b>80%</b>
<b>2022</b>	<b>77%</b>
<b>2021</b>	<b>74%</b>
<b>2020</b>	<b>71%</b>
<b>2019</b>	<b>67%</b>
<b>2018</b>	<b>64%</b>
<b>2017</b>	<b>63%</b>
<b>2016</b>	<b>62%</b>
<b>2015</b>	<b>61%</b>
<b>2014</b>	<b>56%</b>
<b>2013</b>	<b>53%</b>
<b>2012</b>	<b>50%</b>
<b>2011</b>	<b>46%</b>
<b>2010</b>	<b>43%</b>
<b>2009</b>	<b>40%</b>
<b>2008</b>	<b>36%</b>
<b>and prior</b>	
<b>Residual Value</b>	<b>\$1,000</b>

<b>Class 17</b> <b>Yachts, Sloops &amp; Houseboats</b>	
Model Year	Percent Good
<b>2024</b>	<b>90%</b>
<b>2023</b>	<b>83%</b>
<b>2022</b>	<b>80%</b>
<b>2021</b>	<b>78%</b>
<b>2020</b>	<b>76%</b>
<b>2019</b>	<b>73%</b>
<b>2018</b>	<b>71%</b>
<b>2017</b>	<b>68%</b>
<b>2016</b>	<b>66%</b>
<b>2015</b>	<b>64%</b>
<b>2014</b>	<b>61%</b>
<b>2013</b>	<b>59%</b>
<b>2012</b>	<b>57%</b>
<b>2011</b>	<b>54%</b>
<b>2010</b>	<b>52%</b>
<b>2009</b>	<b>49%</b>
<b>2008</b>	<b>47%</b>
<b>2007</b>	<b>45%</b>
<b>2006</b>	<b>42%</b>
<b>2005</b>	<b>40%</b>
<b>2004</b>	<b>38%</b>
<b>2003</b>	<b>35%</b>
<b>and prior</b>	
<b>Residual Value</b>	<b>\$1,000</b>

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**  
**2024 Age Based Fee Tables**

<b>Class 9 - Off-Highway Recreational</b>		<b>Uniform State Wide</b>
<u>Age of Off-Highway Vehicle</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2024 - 2022	\$18
3 or more years but less than 6 Years	2021 - 2019	\$14
6 or more years but less than 9 years	2018 - 2016	\$12
9 or more years but less than 12 years	2015 - 2013	\$8
12 or more years	2012 & Older	\$4
<b>Class 9a - Street Legal ATV (New)</b>		<b>Uniform State Wide</b>
<u>Age of Street Legal ATV</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2024 - 2022	\$38
3 or more years but less than 6 Years	2021 - 2019	\$28
6 or more years but less than 9 years	2018 - 2016	\$20
9 or more years but less than 12 years	2015 - 2013	\$14
12 or more years	2012 & Older	\$4
<b>Class 9b - SnowMobiles (New)</b>		<b>Uniform State Wide</b>
<u>Age of SnowMobiles</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2024 - 2022	\$45
3 or more years but less than 6 Years	2021 - 2019	\$35
6 or more years but less than 9 years	2018 - 2016	\$30
9 or more years but less than 12 years	2015 - 2013	\$20
12 or more years	2012 & Older	\$10
<b>Class 11 - Street Motorcycles</b>		<b>Uniform State Wide</b>
<u>Age of Street Motorcycles</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2024 - 2022	\$95
3 or more years but less than 6 Years	2021 - 2019	\$70
6 or more years but less than 9 years	2018 - 2016	\$50
9 or more years but less than 12 years	2015 - 2013	\$35
12 or more years	2012 & Older	\$10
<b>Class 14 - Motor Homes</b>		<b>Uniform State Wide</b>
<u>Age of Motor Homes</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less than 3 years	2024 - 2022	\$690
3 or more years but less than 6 years	2021 - 2019	\$540
6 or more years but less than 9 years	2018 - 2016	\$425
9 or more years but less than 12 years	2015 - 2013	\$315
12 or more years but less than 15 years	2012 - 2009	\$180
15 or more years	2009 & Older	\$90

Utah State Tax Commission  
**2024** Age Based Fee Tables

<b>Class 18 - Travel Trailers</b>		<b>Uniform State Wide</b>
<u>Age of Travel Trailer</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	<b>2024 - 2022</b>	<b>\$175</b>
3 or more years but less than 6 Years	<b>2021 - 2019</b>	<b>\$135</b>
6 or more years but less than 9 years	<b>2018 - 2016</b>	<b>\$90</b>
9 or more years but less than 12 years	<b>2015 - 2013</b>	<b>\$65</b>
12 or more years	<b>2012 &amp; Older</b>	<b>\$20</b>
<b>Class 18a - Tent Trailers and Truck Campers</b>		<b>Uniform State Wide</b>
<u>Age of Camper / Tent Trailer</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	<b>2024 - 2022</b>	<b>\$70</b>
3 or more years but less than 6 Years	<b>2021 - 2019</b>	<b>\$50</b>
6 or more years but less than 9 years	<b>2018 - 2016</b>	<b>\$35</b>
9 or more years but less than 12 years	<b>2015 - 2013</b>	<b>\$25</b>
12 or more years	<b>2012 &amp; Older</b>	<b>\$10</b>
<b>Class 21a - Other Trailers (Non Commercial)</b>		<b>Uniform State Wide</b>
<u>Age of Other Trailer</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	<b>2024 - 2022</b>	<b>\$30</b>
3 or more years but less than 6 Years:	<b>2021 - 2019</b>	<b>\$25</b>
6 or more years but less than 9 years:	<b>2018 - 2016</b>	<b>\$20</b>
9 or more years but less than 12 years:	<b>2015 - 2013</b>	<b>\$15</b>
12 or more years	<b>2012 &amp; Older</b>	<b>\$10</b>
<b>Class 22 - Passenger Vehicles</b>		<b>Uniform State Wide</b>
<u>Age of Vehicle</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	<b>2024 - 2022</b>	<b>\$150</b>
3 or more years but less than 6 Years:	<b>2021 - 2019</b>	<b>\$110</b>
6 or more years but less than 9 years:	<b>2018 - 2016</b>	<b>\$80</b>
9 or more years but less than 12 years:	<b>2015 - 2013</b>	<b>\$50</b>
12 or more years	<b>2012 &amp; Older</b>	<b>\$10</b>
<b>Class 22a - Small Motor Vehicles</b>		<b>Uniform State Wide</b>
<u>Age of Vehicle</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	<b>2024 - 2022</b>	<b>\$25</b>
3 or more years but less than 6 Years:	<b>2021 - 2019</b>	<b>\$15</b>
6 or more years but less than 9 years:	<b>2018 &amp; Older</b>	<b>\$10</b>
<b>Class 26 - Personal Watercraft</b>		<b>Uniform State Wide</b>
<u>Age of Personal Watercraft</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	<b>2024 - 2022</b>	<b>\$55</b>
3 or more years but less than 6 Years:	<b>2021 - 2019</b>	<b>\$45</b>
6 or more years but less than 9 years:	<b>2018 - 2016</b>	<b>\$35</b>
9 or more years but less than 12 years:	<b>2015 - 2013</b>	<b>\$25</b>
12 or more years	<b>2012 &amp; Older</b>	<b>\$10</b>

**Utah State Tax Commission**  
**2024 Age Based Fee Tables**  
**Vessels (Boats) Less Than 31 Feet in Length**

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

<b>Class 17b</b>		
<b>Vessels 15 feet or more in length but less than 19 feet</b>		
<u>Age of Vessel</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	<b>2024 - 2022</b>	<b>\$150</b>
3 or more years but less than 6 Years	<b>2021 - 2019</b>	<b>\$110</b>
6 or more years but less than 9 years	<b>2018 - 2016</b>	<b>\$80</b>
9 or more years but less than 12 years	<b>2015 - 2013</b>	<b>\$65</b>
12 or more years	<b>2012 &amp; Older</b>	<b>\$25</b>

<b>Class 17c</b>		
<b>Vessels 19 feet or more in length but less than 23 feet</b>		
<u>Age of Vessel</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	<b>2024 - 2022</b>	<b>\$275</b>
3 or more years but less than 6 Years	<b>2021 - 2019</b>	<b>\$220</b>
6 or more years but less than 9 years	<b>2018 - 2016</b>	<b>\$175</b>
9 or more years but less than 12 years	<b>2015 - 2013</b>	<b>\$120</b>
12 or more years	<b>2012 &amp; Older</b>	<b>\$50</b>

<b>Class 17d</b>		
<b>Vessels 23 feet or more in length but less than 27 feet</b>		
<u>Age of Vessel</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	<b>2024 - 2022</b>	<b>\$400</b>
3 or more years but less than 6 Years	<b>2021 - 2019</b>	<b>\$310</b>
6 or more years but less than 9 years	<b>2018 - 2016</b>	<b>\$240</b>
9 or more years but less than 12 years	<b>2015 - 2013</b>	<b>\$180</b>
12 or more years	<b>2012 &amp; Older</b>	<b>\$100</b>

<b>Class 17e</b>		
<b>Vessels 27 feet or more in length but less than 31 feet</b>		
<u>Age of Vessel</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	<b>2024 - 2022</b>	<b>\$700</b>
3 or more years but less than 6 Years	<b>2021 - 2019</b>	<b>\$500</b>
6 or more years but less than 9 years	<b>2018 - 2016</b>	<b>\$350</b>
9 or more years but less than 12 years	<b>2015 - 2013</b>	<b>\$250</b>
12 or more years	<b>2012 &amp; Older</b>	<b>\$120</b>