

2025 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
2025					98%							90%		95%			
2024	76%	96%	90%	96%	97%	97%	97%	62%	73%	47%	97%	77%	97%	88%	94%	91%	80%
2023	47%	89%	79%	90%	95%	93%	95%	46%	71%	34%	96%	75%	95%	85%	88%	79%	60%
2022	12%	79%	59%	83%	93%	89%	93%	21%	69%	24%	94%	73%	93%	83%	82%	60%	40%
2021		68%	41%	74%	87%	82%	90%	9%	66%	15%	91%	71%	91%	80%	77%	42%	20%
2020		56%	21%	64%	82%	74%	85%	7%	64%	6%	90%	69%	85%	77%	71%	23%	6%
2019		43%		52%	76%	65%	78%		62%		89%	67%	78%	74%	65%	4%	
2018		29%		39%	71%	54%	69%		59%		85%	65%	69%	71%	59%		
2017		14%		26%	65%	43%	61%		57%		80%	63%	58%	68%	54%		
2016				13%	60%	33%	53%		54%		73%	61%	49%	65%	48%		
2015					54%	22%	44%		52%		67%	58%	40%	62%	42%		
2014					49%	11%	36%		50%		59%	56%	30%	59%	36%		
2013					43%		28%		47%		56%	54%	21%	56%	30%		
2012					38%		19%		45%		54%	52%	11%	53%			
2011							10%		42%		47%	50%		50%			
2010											40%	48%		47%			
2009											31%	46%		44%			
2008											25%	44%					
2007											18%	42%					
2006											9%	40%					
2005												38%					
2004												35%					

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11/1/2024

2025 Recommended Personal Property Valuation Schedules

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

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

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

2025 Small Business Exemption: \$29,300

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2025 Recommended Personal Property Valuation Schedules

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	42%
and prior	

Class 15 Semiconductor Manufact.	
Acquisition Year	Percent Good
2024	47%
2023	34%
2022	24%
2021	15%
2020	6%
and prior	

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	9%
and prior	

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	11%
and prior	

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	30%
and prior	

Class 25 Aircraft Parts Manufacturing Tools & Dies	
Acquisition Year	Percent Good
2024	91%
2023	79%
2022	60%
2021	42%
2020	23%
2019	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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2025 Uniform Fee Schedules

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

Class 6 * Heavy & Medium Duty Trucks	
Model Year	Percent Good
2025	98%
2024	97%
2023	95%
2022	93%
2021	87%
2020	82%
2019	76%
2018	71%
2017	65%
2016	60%
2015	54%
2014	49%
2013	43%
2012	38%
and prior	
Residual Value	\$1,750

Class 21 Commercial Trailers	
Model Year	Percent Good
2025	95%
2024	88%
2023	85%
2022	83%
2021	80%
2020	77%
2019	74%
2018	71%
2017	68%
2016	65%
2015	62%
2014	59%
2013	56%
2012	53%
2011	50%
2010	47%
2009	44%
and prior	
Residual Value	\$1,000

Class 17 Yachts, Sloops & Houseboats	
Model Year	Percent Good
2025	90%
2024	77%
2023	75%
2022	73%
2021	71%
2020	69%
2019	67%
2018	65%
2017	63%
2016	61%
2015	58%
2014	56%
2013	54%
2012	52%
2011	50%
2010	48%
2009	46%
2008	44%
2007	42%
2006	40%
2005	38%
2004	35%
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.

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2025 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	2025 - 2023	\$18
3 or more years but less than 6 Years	2022 - 2020	\$14
6 or more years but less than 9 years	2019 - 2017	\$12
9 or more years but less than 12 years	2016 - 2014	\$8
12 or more years	2013 & 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	2025 - 2023	\$38
3 or more years but less than 6 Years	2022 - 2020	\$28
6 or more years but less than 9 years	2019 - 2017	\$20
9 or more years but less than 12 years	2016 - 2014	\$14
12 or more years	2013 & 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	2025 - 2023	\$45
3 or more years but less than 6 Years	2022 - 2020	\$35
6 or more years but less than 9 years	2019 - 2017	\$30
9 or more years but less than 12 years	2016 - 2014	\$20
12 or more years	2013 & 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	2025 - 2023	\$95
3 or more years but less than 6 Years	2022 - 2020	\$70
6 or more years but less than 9 years	2019 - 2017	\$50
9 or more years but less than 12 years	2016 - 2014	\$35
12 or more years	2013 & 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	2025 - 2023	\$690
3 or more years but less than 6 years	2022 - 2020	\$540
6 or more years but less than 9 years	2019 - 2017	\$425
9 or more years but less than 12 years	2016 - 2014	\$315
12 or more years but less than 15 years	2013 - 2011	\$180
15 or more years	2010 & Older	\$90

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2025 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	2025 - 2023	\$175
3 or more years but less than 6 Years	2022 - 2020	\$135
6 or more years but less than 9 years	2019 - 2017	\$90
9 or more years but less than 12 years	2016 - 2014	\$65
12 or more years	2013 & 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	2025 - 2023	\$70
3 or more years but less than 6 Years	2022 - 2020	\$50
6 or more years but less than 9 years	2019 - 2017	\$35
9 or more years but less than 12 years	2016 - 2014	\$25
12 or more years	2013 & 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	2025 - 2023	\$30
3 or more years but less than 6 Years:	2022 - 2020	\$25
6 or more years but less than 9 years:	2019 - 2017	\$20
9 or more years but less than 12 years:	2016 - 2014	\$15
12 or more years	2013 & 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	2025 - 2023	\$150
3 or more years but less than 6 Years:	2022 - 2020	\$110
6 or more years but less than 9 years:	2019 - 2017	\$80
9 or more years but less than 12 years:	2016 - 2014	\$50
12 or more years	2013 & 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	2025 - 2023	\$25
3 or more years but less than 6 Years:	2022 - 2020	\$15
6 or more years but less than 9 years:	2019 & 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	2025 - 2023	\$55
3 or more years but less than 6 Years:	2022 - 2020	\$45
6 or more years but less than 9 years:	2019 - 2017	\$35
9 or more years but less than 12 years:	2016 - 2014	\$25
12 or more years	2013 & Older	\$10

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2025 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	2025 - 2023	\$150
3 or more years but less than 6 Years	2022 - 2020	\$110
6 or more years but less than 9 years	2019 - 2017	\$80
9 or more years but less than 12 years	2016 - 2014	\$65
12 or more years	2013 & 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	2025 - 2023	\$275
3 or more years but less than 6 Years	2022 - 2020	\$220
6 or more years but less than 9 years	2019 - 2017	\$175
9 or more years but less than 12 years	2016 - 2014	\$120
12 or more years	2013 & 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	2025 - 2023	\$400
3 or more years but less than 6 Years	2022 - 2020	\$310
6 or more years but less than 9 years	2019 - 2017	\$240
9 or more years but less than 12 years	2016 - 2014	\$180
12 or more years	2013 & 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	2025 - 2023	\$700
3 or more years but less than 6 Years	2022 - 2020	\$500
6 or more years but less than 9 years	2019 - 2017	\$350
9 or more years but less than 12 years	2016 - 2014	\$250
12 or more years	2013 & Older	\$120