

**Utah State Tax Commission
Property Tax Division
2012 Recommended Personal Property Valuation Schedules**

| Class 1 | |
|----------------------------|--------------|
| Short Life Property | |
| Acquisition Year | Percent Good |
| 2011 | 71% |
| 2010 | 41% |
| 2009 and prior | 10% |

| Class 3 | |
|-----------------------------|--------------|
| Short Life Equipment | |
| Acquisition Year | Percent Good |
| 2011 | 84% |
| 2010 | 68% |
| 2009 | 51% |
| 2008 | 35% |
| 2007 and prior | 18% |

| Class 5 | |
|------------------------------------|--------------|
| Furniture & Trade Fixt. | |
| Acquisition Year | Percent Good |
| 2011 | 91% |
| 2010 | 82% |
| 2009 | 71% |
| 2008 | 63% |
| 2007 | 54% |
| 2006 | 46% |
| 2005 | 36% |
| 2004 | 26% |
| 2003 and prior | 13% |

| Class 8 | |
|----------------------------------|--------------|
| Machinery & Equipment | |
| Acquisition Year | Percent Good |
| 2011 | 93% |
| 2010 | 85% |
| 2009 | 76% |
| 2008 | 70% |
| 2007 | 63% |
| 2006 | 57% |
| 2005 | 50% |
| 2004 | 43% |
| 2003 | 33% |
| 2002 | 23% |
| 2001 and prior | 11% |

| Class 2 | |
|--------------------------------------|--------------|
| Computer Integrated Machinery | |
| Acquisition Year | Percent Good |
| 2011 | 90% |
| 2010 | 80% |
| 2009 | 68% |
| 2008 | 58% |
| 2007 | 48% |
| 2006 | 38% |
| 2005 | 27% |
| 2004 and prior | 14% |

| Class 4 | |
|-------------------------------------|--------------|
| Short Life Expensed Property | |
| Acquisition Year | Percent Good |
| 2011 | 66% |
| 2010 | 50% |
| 2009 | 30% |
| 2008 | 15% |
| 2007 and prior | 0% |

| Class 7 | |
|------------------------------------|--------------|
| Medical & Dental Equip. | |
| Acquisition Year | Percent Good |
| 2011 | 93% |
| 2010 | 85% |
| 2009 | 76% |
| 2008 | 70% |
| 2007 | 63% |
| 2006 | 57% |
| 2005 | 50% |
| 2004 | 43% |
| 2003 | 33% |
| 2002 | 23% |
| 2001 and prior | 11% |

| Class 12 | |
|--------------------------|--------------|
| Computer Hardware | |
| Acquisition Year | Percent Good |
| 2011 | 62% |
| 2010 | 46% |
| 2009 | 21% |
| 2008 | 9% |
| 2007 and prior | 7% |

2012 Small Business Exemption: XXXXXXXXXX
\$3900

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| Class 13 Heavy Equipment | |
|-------------------------------------|--------------|
| Acquisition Year | Percent Good |
| 2011 | 53% |
| 2010 | 50% |
| 2009 | 47% |
| 2008 | 44% |
| 2007 | 41% |
| 2006 | 38% |
| 2005 | 35% |
| 2004 | 32% |
| 2003 | 29% |
| 2002 | 26% |
| 2001 | 23% |
| 2000 | 19% |
| 1999 | 16% |
| 1998 | 12% |
| and prior | |

| Class 16 Long Life Property | |
|--|--------------|
| Acquisition Year | Percent Good |
| 2011 | 96% |
| 2010 | 90% |
| 2009 | 86% |
| 2008 | 84% |
| 2007 | 81% |
| 2006 | 80% |
| 2005 | 78% |
| 2004 | 77% |
| 2003 | 73% |
| 2002 | 68% |
| 2001 | 61% |
| 2000 | 55% |
| 1999 | 49% |
| 1998 | 42% |
| 1997 | 35% |
| 1996 | 29% |
| 1995 | 22% |
| 1994 | 15% |
| 1993 | 8% |
| and prior | |

| Class 20 Petroleum & Natural Gas Exploration & Production Equipment | |
|--|--------------|
| Acquisition Year | Percent Good |
| 2011 | 92% |
| 2010 | 83% |
| 2009 | 81% |
| 2008 | 75% |
| 2007 | 71% |
| 2006 | 67% |
| 2005 | 62% |
| 2004 | 58% |
| 2003 | 50% |
| 2002 | 40% |
| 2001 | 31% |
| 2000 | 21% |
| 1999 | 11% |
| and prior | |

| Class 24* Leasehold Improvements | |
|---|--------------|
| Year of Installation | Percent Good |
| 2011 | 94% |
| 2010 | 88% |
| 2009 | 82% |
| 2008 | 77% |
| 2007 | 71% |
| 2006 | 65% |
| 2005 | 59% |
| 2004 | 54% |
| 2003 | 48% |
| 2002 | 42% |
| 2001 | 36% |
| 2000 | 30% |
| and prior | |

| Class 15 Semiconductor Manufact. | |
|---|--------------|
| Acquisition Year | Percent Good |
| 2011 | 47% |
| 2010 | 34% |
| 2009 | 24% |
| 2008 | 15% |
| 2007 | 6% |
| and prior | |

| Class 25 Aircraft Parts Manufacturing Tools & Dies | |
|---|--------------|
| Acquisition Year | Percent Good |
| 2011 | 84% |
| 2010 | 69% |
| 2009 | 51% |
| 2008 | 36% |
| 2007 | 19% |
| 2006 | 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.