

**Utah State Tax
Commission 2026
Recommended
Personal Property
Valuation Schedules**

Property Code 1

Short Life Equipment

Acquisition	Percent
Year	Good
2025	76%
2024	47%
2023 & prior	12%

Property Code 2

**Computer Integrated
Machinery**

Acquisition	Percent
Year	Good
2025	96%
2024	89%
2023	79%
2022	68%
2021	56%
2020	43%
2019	29%
2018 & prior	14%

**Property Code 3
Short Life Trade
Fixtures**

Acquisition	Percent
Year	Good
2025	90%
2024	79%
2023	59%
2022	41%
2021 & prior	21%

Property Code 5

**Furniture &
Trade Fixtures**

Acquisition	Percent
Year	Good
2025	96%
2024	90%
2023	83%
2022	74%
2021	64%
2020	52%
2019	39%
2018	26%
2017 & prior	13%

**Property Code 8
Medical & Dental
Equipment**

Acquisition	Percent
Year	Good
2025	97%
2024	93%
2023	89%
2022	82%
2021	74%
2020	65%
2019	54%
2018	43%
2017	33%
2016	22%
2015 & prior	11%

**Property Code 8
Machinery &
Equipment**

Acquisition	Percent
Year	Good
2025	97%
2024	93%
2023	89%
2022	82%
2021	74%
2020	65%
2019	54%
2018	43%
2017	33%
2016	22%
2015 & prior	11%

**Property Code 13
Heavy Equipment**

Acquisition	Percent
Year	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 & prior	39%

**Property Code 16
Long Life Property**

Acquisition	Percent
Year	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 & prior	9%

**RENTAL VIDEO
TAPES AND DVD'S**
are to be valued at
\$15.00 for the first year
and at \$3.00 thereafter