



2026 SIGNED STATEMENT OF PERSONAL PROPERTY

Failure to file an equipment list will result in an Assessor's Estimate of Value on your Account.

MUST BE RECEIVED IN OUR OFFICE BY

PLEASE VERIFY LOCATION ADDRESS
TAX DISTRICT:
ADDRESS:

Telephone Number _____
Tax Account _____
NAICS CODE _____

Section A

Complete this Section by following the enclosed instructions.

- Line 1: Total Market Value assuming no change from last year. _____(1)
- Line 2: Acquisitions and Disposals – Enter amount from Schedule A, line C. _____(2)
- Line 3: Total of Lines 1 and 2. **If this total is \$30,100 or less skip to Section B.**
If this total is \$30,101 or greater, continue to line 5. _____(3)
- Line 4: Tax Rate _____(4)
- Line 5: Tax Amount Due – Multiply Line 3 by the tax rate on line 4. _____(5)

Make checks payable to the Summit County Assessor, 60 North Main, PO Box 128 Coalville, UT 84017

Statements received after May 15th shall result in a penalty equal to 10% of the estimated tax due but not less than \$25.

I certify that this statement reflects a full, true and correct accounting of all personal property within Summit County, Utah, subject to taxation which was owned, possessed, managed, or controlled by me at **12 o'clock noon on January 1, 2026**, and that no property has been transferred out of Summit County or disposed of for the purpose of avoiding any assessment.

Signature: _____ Date: _____

Print Name: _____ Phone #: _____ Email: _____

Section B – Exemption

If this statement is received after May 15th, the exemption will not be considered, and tax, penalty and interest will be due.

Application for Exemption Utah Code 59-2-1115): I hereby certify that the taxable value of all tangible personal property owned by the legal entity listed above is **\$30,100** or less. I hereby apply for exemption from property tax. I understand that this declaration is subject to review and audit and will make all relevant records available upon request. I understand that if I have tangible personal property at different locations within Summit County and file more than one personal property statement, the total value of all tangible personal property at all locations will determine exemption eligibility. I certify that this statement reflects a full, true and correct accounting of all personal property with Summit County, Utah, subject to taxation which was owned, possessed, managed, or controlled by me at **12 o'clock noon on January 1, 2026**, and that no property has been transferred out of Summit County or disposed of for the purpose of avoiding any assessment.

I, the applicant listed above, [] DO [] DO NOT own property listed on other personal property statements at other locations within this county. The account number(s) are as follows:

Signature: _____ Date: _____



FILING INSTRUCTIONS

Line 1. If you have filed in previous years, your taxable market value is listed on Line 1 of the tax notice. If you have **NOT** filed in the past it will appear as a \$0 amount. Short term rentals have been applied an estimated amount. This can be removed by providing a list of personal property. *****BLANK OR \$0.00 ON LINE 3 WILL NOT BE ACCEPTED AND THE EXEMPTION WILL BE DENIED.*****

Line 2. If you have newly acquired items or have disposed of previously reported items during 2025, or the business uses items that have not been reported, you must complete **Schedule A**.

Start by listing the new acquisition, year purchased, and the cost of each item on the table at the top of the form. Next, multiply the item's acquisition cost by the percent good factor from the Percent Good Table. The total is the taxable market value for each item. After each item has been listed and depreciated, total the Market Value column, then write that amount on Line A of Schedule A (blue paper).

If you have disposed of items that have been reported, list the items in the deletion section of **Schedule A**. Place the total of those items on Line B. If you have a total on Line A and a total on Line B, subtract Line B from Line A and list the total on Line C. Both positive and negative amounts need to be listed on Line 2 of the tax statement. *Any deletions must correlate with last years tax filing.*

If you are a **new business or have not previously filed**, you will need to list **ALL** of your equipment **OWNED, POSSESSED, MANAGED OR CONTROLLED** as of January 1st 2026, and follow the instructions on this page. **You will not have any items disposed of at this time. Failure to file an equipment list will result in an Assessor's Estimate.**

Assessor Estimates will continue to increase every year the equipment list is not received by the Assessor's Office!

ASSESSOR ESTIMATES CANNOT BE EXEMPTED!

*****If your business has closed go online on the Assessor's page and complete the "Business Change Form" or contact our office at (435)336-3220 for more instructions before May 15, 2026.**

Line 3. This is your total taxable value (Lines 1 and 2.) If the total on Line 3 is \$30,100 or less, **STOP**. You **MUST FILE YOUR RETURN**, BUT YOU DO NOT HAVE TO CALCULATE OR PAY A TAX. **To receive the exemption, you must SIGN and DATE** where indicated in the **Application for Exemption** box and send in the return, along with the accompanying forms **BEFORE May 15, 2026** or the exemption will not apply and taxes will be due. If your total is more than \$30,100, take the total of line 3 and calculate the tax due by using the tax rate printed on Line 4 of the notice. Write in the amount of tax due on Line 5.

RETURN THE SIGNED AND DATED STATEMENT & ACCOMPANYING FORMS ALONG WITH YOUR CHECK TO OUR OFFICE ON OR BEFORE THE DUE DATE OF MAY 15, 2026.

*You may pay online using the link below or on the Assessor's webpage
<https://secureinstantpayments.com/sip/cart/event.php?EID=5448>*

Returns may be emailed to businesspersonalproperty@summitcountyutah.gov

We have a trained staff available to assist anyone who needs help completing the Signed Statement of Personal Property.

Telephone inquiries are welcome at (435) 336-3220.

FOR YOUR INFORMATION ~ *Please Read*

PERSONAL PROPERTY EXEMPTION UNDER UTAH TAX CODE ANNOTATED SECTION 59-2-1115

Tangible personal property of a taxpayer is exempt from taxation if the property has a total aggregate fair market value for 2026 of \$30,100 or less. Exceptions include registered motor and recreational vehicles or mobile homes. Refer to Utah State Tax Commission Administrative Rule R884-24P-68 for further details.

IF THESE FORMS ARE NOT RETURNED BY MAY 15, 2026
NO EXEMPTION WILL BE ALLOWED.

PLEASE NOTE:

*Delinquent personal property taxes will be charged interest at 10.00% per annum
as well as a penalty equal to 10% of the tax, but not less than \$25.*

PERTINENT CODE CITATIONS for PERSONAL PROPERTY ASSESSMENT

PENALTY: *Sec. 59-2-307: "any person who willfully refuses: (a) to make the statement required by Sec 50-2-307, (b) to appear and testify when requested by the assessor, shall pay a penalty equal to 10% of the estimated tax due but not less than \$25 for each failure to file a signed and completed statement."*

APPEAL: *Sec. 57-2-1005: Any taxpayer dissatisfied with the Taxable Value may file an appeal NO later than May 15, 2026.*

UNPAID TAXES: *Unless taxes are paid, they shall be collected by seizure and sale as provided in Sec. 59-2-1302-1303 as amended in 1961.*

Changes to Personal Property for 2026

Supplies are now exempt. Please remove any supplies if they are on your signed statement. Supplies that were a large dollar amount or are the only class that has been listed, have been classified in class 91. This class value will stay at 100% until you separate them into their appropriate classes or provide us with general ledger details that show this amount is truly supplies.

Short Term Rentals

Short Term Rentals are considered businesses and are subject to personal property taxes as all businesses are. Our office is now in the process of picking up these types of businesses, with the information gathered from the city in which it operates, short-term rental websites, and other sources available for this process.

According to Utah State Law, you are required to file each year. Please use the enclosed affidavit to file your personal property statement. All personal property statements are due by **MAY 15, 2026**. The percent good table and class description are to assist you in determining the market value.

You may provide the information to our office by mail (hard copy) to PO Box 128 Coalville UT 84017 or by email to the following address businesspersonalproperty@summitcountyutah.gov If sending in electronically please be sure to provide a signed & dated affidavit along with the complete list of personal property to be reviewed for exemption.

Common items of personal property for short term rentals are: Appliances (stoves, ovens, fridges, microwaves, dishwashers, washers /dryers) Furniture & Fixtures (tables, chairs, couches, beds, dresser, TV's DVD players, game systems, blinds, decor), Bedding, Patio Equipment, Kitchen Supplies, Hot Tub (above ground), Other Amenities (theater chairs, equipment, cameras, sound systems, locks, computers)

State of Utah ~ SUMMIT COUNTY ~ Percent Good Table for the Year 2026

Class 1
Short Life Property

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

Class 8
Machinery & Equipment

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

Class 16
Long Life Property

Year acquired	Percent 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%

Class 21
Commercial Trailers

Model Year	Percent Good
2026	95%
2025	85%
2024	83%
2023	80%
2022	78%
2021	75%
2020	73%
2019	70%
2018	67%
2017	65%
2016	62%
2015	60%
2014	57%
2013	54%
2012	52%
2011	49%
2010 & prior	47%
Residual Value	\$1,000

Class 2
Computer Integrated Machinery

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

Class 12
Computer Hardware

Year acquired	Percent Good
2025	62%
2024	46%
2023	21%
2022	9%
2021 & prior	7%

Class 3
Short Life Equipment

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

Class 13
Heavy Equipment

Year acquired	Percent 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%

Class 20
Oilfield Exploration & Production

Year acquired	Percent Good
2025	97%
2024	95%
2023	93%
2022	91%
2021	85%
2020	78%
2019	69%
2018	58%
2017	49%
2016	40%
2015	30%
2014	21%
2013 & prior	11%

Class 24
Leasehold Improvements

Year acquired	Percent Good
2025	94%
2024	88%
2023	82%
2022	77%
2021	71%
2020	65%
2019	59%
2018	54%
2017	48%
2016	42%
2015	36%
2014 & Prior	30%

Class 5
Furniture & Trade Fixtures

Year acquired	Percent Good
2025	96%
2024	79%
2023	83%
2022	74%
2021	64%
2020	52%
2019	39%
2018	26%
2017 & prior	13%

Class 25
Aircraft Parts Manuf. Tools & Dies

Year acquired	Percent Good
2025	91%
2024	79%
2023	60%
2022	42%
2021	23%
2020 & prior	4%

Class 6
Heavy & Med Duty Trucks

Year acquired	Percent Good
2026	98%
2025	97%
2024	96%
2023	91%
2022	86%
2021	81%
2020	76%
2019	71%
2018	66%
2017	61%
2016	56%
2015	51%
2014	46%
2013 & prior	41%

Class 15
Semiconductor Manufacture

Year acquired	Percent Good
2025	47%
2024	34%
2023	24%
2022	15%
2021 & prior	6%

State of UTAH
SUMMIT COUNTY

2026
Percent Good
Table



State of Utah ~ SUMMIT COUNTY ~ Percent Good Table for the Year 2026

UAC 59-2-103 "Qualifying exempt primary residential rental personal property" means household furnishing, furniture and equipment that: (1) are used exclusively within a dwelling unit that is the primary residence of a tenant; (2) are owned by the owner of the dwelling unit that is the primary residence of a tenant.

The exemption **DOES NOT** apply to property used for transient residential use, such as; motels, hotels, time shares, rehabilitation centers, or residential property in **short term rental pools**. Property not used exclusively inside the dwelling unit, such as; club house furniture, exercise facilities, pool equipment and furniture, **DOES NOT** qualify for this exemption.

Personal property that qualifies for a 45% exemption should be listed on the Signed Statement as Class 45-5 and Class 45-8 personal property.

Class 45-5 property would include furniture such as beds, tables, chairs, sofas, etc.

Class 45-8 would include refrigerators, stoves, microwaves, etc.

The 45% exemption has already been incorporated in the percent good schedule listed below.

Property Code 45-5

Acquisition Year	Percent Good	X	Exemption Percent	=	Percent Good Allowing for Exemption
2025	96%	X	55%	=	53%
2024	90%	X	55%	=	50%
2023	83%	X	55%	=	46%
2022	74%	X	55%	=	41%
2021	64%	X	55%	=	35%
2020	52%	X	55%	=	29%
2019	39%	X	55%	=	21%
2018	26%	X	55%	=	14%
2017 and prior	13%	X	55%	=	7%

Property Code 45-8

Acquisition Year	Percent Good	X	Exemption Percent	=	Percent Good Allowing for Exemption
2025	97%	X	55%	=	53%
2024	93%	X	55%	=	51%
2023	89%	X	55%	=	49%
2022	82%	X	55%	=	45%
2021	74%	X	55%	=	41%
2020	65%	X	55%	=	36%
2019	54%	X	55%	=	30%
2018	43%	X	55%	=	24%
2017	33%	X	55%	=	18%
2016	22%	X	55%	=	12%
2015 and prior	11%	X	55%	=	6%

SUMMIT COUNTY**2026 Class Description**

Class 1 ~ Short Life Property:	<i>This class is more than 1 and less than 3 years. Such property is highly susceptible to breakage, loss and rapid wear and tear:</i>		
Barricades/Warning Signs	Canned Computer Software	Library Materials/Books	Uniforms
Patterns, Jigs & Dies	Pots, Pans & Utensils	Motion Picture Prints	
Motel & Hotel Linen	Pallets, Wood	Silverware	

Class 2 ~ Computer Integrated Machinery:	<i>This class is defined as machinery which cannot operate without the computer and the computer cannot perform functions outside the machine:</i>		
Computer Driven Mills	Computerized Machine Lathes	Computer Dependent Manufacturing Machinery	
Computerized Assembly Machinery	Computer Dependent Fabrication Machinery	Other Computer Dependent Machines	
CAT Scanner	MRI Equipment	Mammography Units	
High Tech Medical & Dental Equipment			

Class 3 ~ Short Life Equipment:	<i>This class is defined as electronic equipment that includes office machines and equipment subject to rapid functional obsolescence or severe wear & tear:</i>		
Reservation Terminals	"Rent to Own" Merchandise	Alarm Systems & Cash Registers	
Small Equipment Rentals	Video Game Machines	Pneumatic Tube Systems (Banks)	
Shopping Carts	Office Machines	Drive-up Windows (Banks)	
Vending Machines	Microwave Communications Equipment	Telephone Equipment & Systems	
Bank ATMs	Automotive Emissions Testing Equipment	Music, Stereo & Sound Equipment	
CATV Head Ends	Drones	CATV Connections/Distribution Eq.	
Photo Processing Equipment	Auto Engine Analysis Equipment	Cash Registers - Manual	

Class 5 ~ Furniture & Trade Fixtures:	<i>This class is defined as non-mechanical furniture and trade fixtures subject to functional obsolescence due to style and design changes:</i>		
Furniture	Booths, Tables & Chairs	Displays, Cases & Racks	Movable Partitions
Bars & Sinks	Beauty/Barber Shop Fixtures	Above ground fiber optic/ Coaxial Cable	Auditorium & Theater Seats
Stands	Billboards with LED Components	Underground Coaxial Cable	Musical Instruments
Tanning Booths	Cabinets & Shelves	Cashier's Islands	
Check-out Counters	Mechanical & Electrical Signs	Motel/Hotel Beds & Furniture	
Water Slides	Buildings - mobile type	Office Furniture <i>except Office Machines</i>	

Class 6 ~ Heavy & Med Duty Trucks *Subject to a 1.5% (.015) State Wide Uniform Fee based on taxable value when registered. Assessed by Ad Valorem Tax rates when not registered.*

Only list items in this class if they are not registered through the DMV.

Class 8 ~ Equipment (Including Medical and Dental): *This class is defined as equipment including medical & dental equipment subject to a high degree of obsolescence due to rapid technical development:*

MACHINERY & EQUIPMENT		MEDICAL & DENTAL EQUIPMENT	
Amusement Rides	Auto Service & Repair Equipment	Medical Equipment / Instruments	
Bakery Equipment	Food Preparation Equipment	Dental Equipment / Instruments	
Bottling Equipment	Fork Lifts (battery & propane powered)	Exam Tables & Chairs	
Cannery Equipment	Laundry & Dry Cleaning Equipment	Hospital Equipment	
Distillery Equipment	Manufacturing & Processing Machinery	Lensometers	
Golf Carts	Merchandise Pickup Towers	Mesoptometers	
Incinerators	Meat Packing Equipment	Microscopes	
Printing Equipment	Machine Shop Equipment	Optical Equipment	
Ski Lift Machinery	Refrigeration Equipment	Sterilizes	
Overhead Cranes	Backup Generators	X-Ray Machines	
Packaging Equipment	Wood Milling Equipment	Hot Tub / Jacuzzi above ground	

Class 12 ~ Computer Hardware: *This class is defined as data processing equipment LAN systems, Personal Computer & Peripherals:*

Mainframe Computers	LAN Systems	CAD/CAM Systems	Data Processing Peripherals
Personal Computers	Laptop Computers	Photo Copiers	Data Processing Equipment

Copy/Scan/Fax/Print Combos

POS Systems - Non Manual

Thermal Printers

Class 13 ~ Heavy Equipment:

This class is defined as mobile equipment used in construction, forestry and quarry industries as well as equipment used in processing of construction materials; i.e. cement & asphalt:

Construction Equipment	Cranes: Construction Type	Compaction Equipment	
Portable Generators	Portable Conveyors	Mining Equipment	2024 Model Year Equipment purchased
Backhoes, Graders, Pavers	Excavators, Scrapers, Loaders	Batch Plants	in 2023 is valued at 100 percent of
Quarrying Equipment	Log Skidders & Loaders	Pavement sweepers	acquisition cost
Snow Cats			

Class 15 ~ Semiconductor Manufacturing Equipment:

This class is equipment used exclusively in the production of semiconductor products:

Clean Room Equipment	Crystal Growing Equipment	Photo Mask & Wafer Manufacturing Equipment
De-ionized Water Systems	Semiconductor Electrical Systems	Semiconductor Chemical & Gas Systems
Encapsulation Equipment	Semiconductor Test Equipment	

Class 16 ~ Long Life Property:

This class is defined as having long term physical life subject to little obsolescence:

Billboards (excluding LED component)	Grain Elevators (non-farm)	Bulk Storage Tanks: Underground & Surface
Sign Towers	Broadcast, Radio & Cell Towers	Oil & Gas Gathering Systems
Shipping & Storage Containers	Truck Scales	Ski Lift & Tram Towers
Buried Cables	Pipelines	Underground Fiber Optic Cable
Solar Panels/All Electric Generating Eq.		

Class 20 ~ Oilfield Exploration & Production:

This class includes oilfield equipment used in the exploration and production of petroleum:

Oil & Gas Exploration Equipment	Equipment sheds	Distillation Equipment
Free Water Knockouts	Wellhead Assemblies	Scrubbers
Holding & Storage Facilities	Petroleum Pumping Units	Drill Rigs
Manifolds / Headers	Re-Injection Equipment	Recycle / Recirculation Pumps
Compressors	Radio Telemetry Units (RTU)	Metering Devices
Support & Control Equipment	Heaters / Treaters	Separators / Dehydrators
Fractionation & Catalytic Equipment	Well Site Generators, Transformers & Power Lines	

Class 21 ~ Commercial Trailers:

Subject to a 1.5% (.015) State Wide Uniform Fee based on taxable value when registered. Assessed by Ad Valorem Tax rates when not registered.

ONLY TRAILERS NOT LICENSED THROUGH THE DMV SHOULD BE ADDED

Commercial Trailers (all types)	Dry Van Trailer	Lowboy Equipment Trailers
Commercial Livestock Trailers	Dump Trailers (all types)	Refrigerated Van Trailers
Commercial Flatbed Trailers	Grain Hopper Trailers	Tank Trailers

Class 24 ~ Leasehold Improvements:

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-32

Class 25 ~ Aircraft Parts Manufacturing Tools & Dies:

This class includes equipment and fixtures used to manufacture aircraft parts and components. Property in this class is generally subject to rapid physical, functional and economic obsolescence due to rapid technological and economic shifts in the aircraft parts manufacturing industry:

Aircraft Parts Manufacturing Jigs & Dies	Aircraft Parts Molds
Aircraft Component Patterns	Aircraft Parts Manufacturing Taps & Gages
Aircraft Parts Manufacturing Test Equipment	Aircraft Parts Manufacturing Fixtures