

# SIGNED STATEMENT OF PERSONAL PROPERTY IN MORGAN COUNTY AS OF JANUARY 1, 2026 2026 TAX NOTICE

17 FEB 2026

04:45:47PM

<b>Tax Account</b>	<b>BU-</b>
<b>Tax District</b>	

Please Complete	<i>Physical Business Location (Building Address)</i>	
	MORGAN	UT 84050-0000
	<i>Nature of Business</i>	
	<i>Date Business Opened</i>	<i>Phone Number</i>
	<i>eMail Address</i>	

Business Name:

Mailing Address:

**Please follow the enclosed directions to complete this section.**

## Section A

- Line 1: Equipment Grand Total from Schedule A. \_\_\_\_\_ (1)
- Line 2: Acquisitions - Schedule B. \_\_\_\_\_ (2)
- Line 3: Deletions - Schedule B. \_\_\_\_\_ (3)
- Line 4: Summation of Lines 1 and 2, Subtracting Line 3. \_\_\_\_\_ (4)  
**If the total on Line 4 is \$30,100 or less, STOP, sign the application then go to Section B below. If Line 4 is \$30,101 or greater, continue to line 5. DO NOT DEDUCT \$30,100.**
  
- Line 5: Tax Rate - IMPORTANT NOTE: If you have moved within the county during the year, \_\_\_\_\_ (5) Tax Rate  
please contact the Morgan County Assessors Office at (801) 845-4000 for the new tax rate.
- Line 6: Line 4 multiplied by Line 5. (Tax Charged) \_\_\_\_\_ (6)  

\$0.00 (7)
- Line 7: Current year and prior year over payments.
- Line 8: Tax Due, Line 7 subtracted from Line 6 \_\_\_\_\_ (8) Tax Due

**Make check payable to: Morgan County Assessor \* Po Box 680 \* Morgan UT 84050-0680**

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

Unsigned statements will be returned and will be subject to interest and/or penalty if delayed.

Any taxpayer dissatisfied with the taxable value may appeal by filing an application no later than 15 MAY 2026. Appeal forms may be obtained from the Morgan County Auditor's Office, Po Box 886, Morgan, UT 84050-0886

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## DUE DATE 15 MAY 2026

## Application for Exemption (Utah Code 59-2-1115) Section B

I hereby apply for exemption from property tax based on the value detailed and listed herein. I understand that this declaration is subject to review and audit and will make all relevant records available upon request. I understand that this is an application for exemption and is not official until granted by the Board of Equalization.

I, the applicant listed above, DO [ ] DO NOT [ ], own property listed on other personal property statements at other locations within this county. If I do, these account numbers are listed in the space below:

I hereby certify that the taxable value of ALL tangible personal property owned by the legal entity listed above is \$30,100 or less.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*NOTE: This exemption is determined by ownership. If you have tangible personal property at different locations within Morgan County and file more than one personal property statement, the total value of all tangible personal property at all locations will determine exemption eligibility. At the discretion of the Assessor, this form may be submitted to the Board of Equalization on your behalf.*

# SCHEDULE A - EQUIPMENT

List all items of personal property, attach additional sheets as needed

Please type or print all information

Property Class	Item Description	Year Acquired	Cost or Purchase Price	Quantity	Depreciation Rate	Taxable Value

**GRAND TOTAL OF EQUIPMENT & SUPPLIES**

Page Total 0  
Enter on Line 1 of Page A-1 Grand Total 0

Dear Business Owner;

**PLEASE READ THIS LETTER IN ITS ENTIRETY  
FAILURE TO FILE THE SIGNED STATEMENT MAY RESULT IN A PENALTY  
DO NOT IGNORE THIS LETTER.**

Enclosed is your **2026 Signed Statement of Personal Property and Schedule A (WHITE paper)**  
2026 Personal Property Valuation Schedule (**GREEN paper**)  
Schedule B – Personal Property Acquired and Disposed of in 2025 (**BLUE paper**)

**IMPORTANT INFORMATION**

**NEW BUSINESS OWNERS**

- ❖ You are **REQUIRED** to complete the Affidavit listing All your business assets and return it to the Assessor's Office even if you are claiming Exempt.
- ❖ You can **NOT** claim Exempt if you have more than one business operating in Morgan County and the combined value of all assets are valued at \$30,100 or more.
- ❖ AIRBNB's must list all appliances, washer-dryers, furniture, pots, pans, bedding, televisions, decorations, etc.

**ALL BUSINESS OWNERS**

- ❖ 2026's Exemption amount is **\$30,100**.
- ❖ 2026's filing deadline is **MAY 15, 2026**.

**\*\*NEW \*\* For Online Filing:** If you have provided us with an email address through your business license or a previous filing, you may file your affidavit online at the following link: <https://coins-ut.us/MORG> and by clicking the UPP button. If you would like to have your email address added to your account in order to file online, please call our office.

Once you have added all of your values and signed/submitted your account, it will be reviewed by a member of staff. The account will either be approved or you will be asked to make changes. Once the account has been approved, you will receive a confirmation email, and payment can be made online, over the phone, or by check.



IF you have previously filed an Affidavit listing your business assets, you may easily file your request for exemption at: <https://bpxempt.mcatutah.net/Filing/Create>

**--SECTION A--**

**Line 1:** Equipment and Supplies – If you have previously filed, this amount (Grand Total) is printed on the reverse of the **WHITE** page of your Signed Statement of Personal Property. (For larger accounts it will be on the last page)

If this is for a new business or for a business that has not previously filed, you will need to list all of your equipment, the year it was purchased and the purchase price when new, on the back of the **WHITE** paper **OR** include a separate spread sheet with this information. Next, using the **GREEN** paper, determine the correct **Property Code** and **Percent Good** for the item. Then, multiply the **Acquisition Cost** of the item by the **Percent Good**. This is the **Taxable Value** of the item. After the **Taxable Value** for all of the items have been determined, total this column to get the Grand Total. This total should then be placed on **Line 1** on the front of the **WHITE** paper.

**Line 2: For businesses that have previously filed:** If you acquired new property during 2025, you must complete the top portion of **Schedule B** (the **BLUE** paper), listing those additions and placing that total on **Line 2**.

**Line 3: For businesses that have previously filed:** If you disposed of property during 2025, you must complete the bottom portion of **Schedule B** (the **BLUE** paper), listing those deletions and placing that total on **Line 3**.

If you have not acquired or disposed of any property during 2025, **Line 2 and Line 3** can be left blank. Your additions and deletions must tie to last year's rendition! While you may send your own spread sheet, you must show deletion/addition detail. If this is a new business or one that has not previously filed, you may leave **Line 2 and Line 3** blank.

**Line 4:** is your total taxable value (add Line 1 and Line 2, and minus Line 3). **If the total on Line 4 is \$30,100 or less, STOP, do not calculate the tax at this time, go to the Exemption Application below (Section B). If the total on Line 4 is \$30,101 or greater, continue on to Line 5. DO NOT DEDUCT \$30,100.**

**--CONTINUED INSTRUCTIONS AND MORE INFORMATION ON BACK--**

A statement returned with zero's entered in lines 1, 2, & 4 with no explanation as to why, will be subject to estimation by the assessor's office.

**\*\*For items in Class 6 and 21\*\*** These items have been changed to the tax district that coincides with the item.

If your business has a trailer or heavy truck that is **NOT** registered with Motor Vehicles, it should be placed in these classes.

**Line 5:** is the tax rate for the taxing district for the physical (situs) address of your business. If your business has moved during the year, please call us for the correct tax rate for the new location.

**Line 6:** Multiply Line 4 by the tax rate on Line 5 and place amount due on this line. **This will be your total tax due.**

Please return the signed and dated Statement, and accompanying forms, with your check for the amount due and your 2026 Personal Property Statement is complete.

Please make a copy showing amount paid, to act as your receipt

**--SECTION B--**  
**EXEMPTION APPLICATION**

Utah Code Ann. 59-2-1115 states that a business with a taxable value **LESS** than **\$30,100** may be exempt from Personal Property Tax. You **MUST** sign this section in order to apply for this exemption. Also, all the enclosed forms **MUST** be **COMPLETED AND RETURNED** to our office by the **May 15th** due date in order to qualify for this exemption. The Personal Property Statement is subject to review and audit. If you do not qualify for this exemption, we will notify you and payment will be due 30 days from this notification.

**If these forms are not returned by May 15<sup>th</sup>, no exemption will be allowed.**

**Return forms and make checks payable to:**

**Morgan County Assessor**

**PO Box 680**

**Morgan UT 84050**

**You may also scan and email these forms to**

**[hwilde@morgancountvutah.gov](mailto:hwilde@morgancountvutah.gov) or [djones@morgancountvutah.gov](mailto:djones@morgancountvutah.gov)**

**If this business has CLOSED, has changed OWNERSHIP, or has changed NAMES, please make a notation of these changes and return the form to our office.**

**PLEASE NOTE: PERSONAL PROPERTY TAXES ARE DUE MAY 15, 2026. INTEREST WILL BE CHARGED ON ALL PAST DUE ACCOUNTS AFTER THAT DATE.**

Pertinent Code Citations for Personal Property Assessment:

**PENALTY:** 59-2-307 "Any person who fails to file the signed statement required by section 59-2-306, or fails 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 \$25.00 for each failure to file a signed and completed statement.

**APPEAL:** 59-2-1005 (1) A taxpayer owning personal property assessed by a county assessor under Section 59-2-301 may make an appeal relating to the value of the personal property by filing an application with the County legislative body no later than May 15, 2026. Appeal forms are available from the County Auditor, 48 W. Young St. Room 18, Morgan, Utah 84050.

**THIS RETURN IS SUBJECT TO AUDIT AND VERIFICATION**

We have trained staff available to assist anyone who needs help completing the Signed Statement of Personal Property. Telephone inquiries are welcome at (801) 845-4000







**-B1-**

2025 Tax Rate for Morgan City Districts 4,5,6, & 8 - .009472  
2025 Tax Rate for Morgan County District 1 - .008175  
2025 Tax Rate for Mountain Green Area District 2 - .008622  
2025 Tax Rate for Mountain Green Area District 3 - .008745  
2025 Tax Rate for Mountain Green ROAM Area District 9 - .014745  
2025 Tax Rate for Mountain Green ROAM Area District 10 - .012745  
2025 Tax Rate for Mountain Green WPR Area District 12 - .012275

(If you are unsure which area the leased property falls in, please call our office at 801-845-4000 with the physical address, and we can help you.)

**THIS RETURN SUBJECT TO AUDIT AND VERIFICATION**

The Assessor shall collect the taxes on all personal property when said taxes are not a lien on real property or payment secured by bond and unless taxes are paid, they shall be collected by seizure and sale as provided in Utah Code, Section 59-2-1303. All claims for adjustment must be made immediately upon receipt of this notice as per Utah Code 89-2-1006.

**Failure to file a return in a timely manner may result in a penalty as provided in Section 59-2-307, U.C.A. Delinquent taxes are subject to interest and a penalty.**

## 2026 PERSONAL PROPERTY VALUATION SCHEDULES 1-00 TO 8

PROPERTY CODE 1-00	
Supplies	
Year Acquired	Percent Good
2026 & prior	100%

No Longer added on Signed Statement Legislative Update [SB 93 (2022)]  
Removed definition of "Supplies" from Appendix 5A: Specific Valuation Guidelines  
Supplies used in the course of business are now exempt from personal property tax. This would include: office supplies, shipping supplies, maintenance supplies, lubricating oil, fuel, and items consumed in the course of operating a business.  
DO NOT include: furniture, fixtures, cell phones, machinery, and equipment.

PROPERTY CODE 1	
Short Life Property	
Year Acquired	Percent Good
2025	76%
2024	47%
2023 & prior	12%

Property that is highly susceptible to breakage, loss and rapid wear & tear.  
**Examples of Property Include:**  
Barricades/Warning Signs  
Computer Software  
Library Materials/Books  
Motel /Hotel Linen & Towels  
Motion Picture Prints  
Patterns, Jigs & Dies  
Plants  
Pots & Pans  
Uniforms  
Utensils & Silverware  
Wood Pallets  
Video Tapes, CDs, DVDs, Blu-ray

PROPERTY CODE 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%

Machinery which cannot operate independently from the computer system. Machinery & computer sold as a single unit.  
**Examples of Property Include:**  
Cat Scanners  
CEREC CAD/CAM  
Computer Driven Mills  
Computer Integrated Fabrication  
Computerized Assembly Machinery  
Computerized Machine Lathes  
Digital X-Ray Machines  
Gamma Camera Systems  
High Tech Medical & Dental Equipment Machinery  
Mammography Units  
MRI Equipment  
Other Computer Integrated Machinery  
Ultrasound (Sonograph) Equipment

PROPERTY CODE 3	
Short Life Equipment	
Year Acquired	Percent Good
2025	90%
2024	79%
2023	59%
2022	41%
2021 & prior	21%

Data Processing Equipment  
Electronic type of equipment including office machines subject to severe wear & tear.  
**Examples of Property Include:**  
Accounting Machines  
Alarm Systems  
Auto Engine/Emissions Equipment  
Cameras, camera equipment  
Candy/Vending Machines  
Cash Registers  
Coin-Op Vending Machines  
Drive-Up Windows (Bank)  
Drones  
Microwave Communications Equip.  
Music/Stereo/Radio/Sound Systems  
Office Machines/Printers/Copy Machines  
Rent-to-Own Merchandise  
Shopping Carts  
Small Equipment Rental  
Surveillance Camera / TV  
Telephone Systems & Equip.  
Video Game Machines

PROPERTY CODE 5	
Furniture & Trade Fixtures	
Year Acquired	Percent Good
2025	96%
2024	90%
2023	83%
2022	74%
2021	64%
2020	52%
2019	39%
2018	26%
2017 & prior	13%

Non mechanical furniture & trade fixtures.  
**Examples of Property Include:**  
Auditorium & Theater Seats  
Awnings  
Bars & Sinks (Portable)  
BBQs / Fireplaces  
Beauty / Barber Shop Fixtures  
Benches, Booths, Tables & Chairs  
Buildings, Mobile Type  
Cabinets & Shelves (Portable)  
Cashier's Island/Check Out Counters  
Display-Cases & Racks (Non Refrigerated)  
Exercise Equipment  
Framing  
Furniture - Chairs & Couches  
Garbage Containers  
Mechanical & Electrical Signs  
Mobile Offices Built with Wood or Steel  
Motel/Hotel Beds and Furniture  
Movable Partitions  
Movie Screens  
Musical Instruments  
Tanning Booths

PROPERTY CODE 5-45	
Furniture & Trade Fixtures Used for Residential Purposes	
Year Acquired	Percent Good
	less Residential Exemption
2025	53%
2024	50%
2023	46%
2022	41%
2021	35%
2020	29%
2019	21%
2018	14%
2017 & prior	7%

Furniture & Trade Fixtures used **exclusively within a dwelling unit** that is a primary resident of a tenant.  
**Examples of Property Include:**  
Furniture Couches/Chairs  
Household Furnishings

PROPERTY CODE 6*	
Heavy Trucks	
Model Year	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%
Residual Value	\$1,750

\*Use this ONLY if the vehicle is NOT registered with DMV.  
If it is registered you need to not place it on the signed statement and finish through the DMV.

PROPERTY CODE 7	
Previously Medical and Dental Equipment is now combined with Code 8	

PROPERTY CODE 8	
Machinery/Medical/Dental 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%

Machinery & tooling used in the production and processing industries. Equipment used in service industries such as service stations, laundry & dry cleaning business and bulk petroleum distributors.  
Air Compressors  
Amusement Rides  
Automotive Tools  
Baking Equipment  
Bottling Equipment  
Bowling Equipment  
Brew-Distillery Equipment  
Cable TV Equipment  
Cannery Equipment  
Car Wash Equipment  
Carpet Equipment  
Cleaners  
Cleaning Machines  
Clothes- Washers & Dryers  
Conveyors  
Darkroom Equipment Drill  
Food Preparation Equipment  
Fork Lifts (battery and propane powered)  
Generators  
Golf Carts  
Hand Tools  
Incinerators  
Kilns-Dry & Tunnel  
Kitchen Appliances  
Lawn Mowers  
Lube Systems & Devices  
Machine Shop Equipment  
Manufacturing Machinery  
Meat Packing Equipment  
Milling Plant Equipment  
Mortuary Equipment  
Piping, Industrial  
Power Tools  
Printing Equipment  
Processing Equipment  
Pumps- Air, Water, Fuel  
Refrigerated Display Cases  
Refrigeration Equipment  
Rigs-Non Petroleum Dry  
Woodworking Equipment  
**Specialized equipment used in medical profession & health care industry.**  
**Examples of Property Include:**  
Dental Equipment & Instruments  
Exam Tables & Chairs  
Medical Equipment & Instruments  
Microscopes, X-Ray Machines  
Optical Equipment & Instruments

## 2026 PERSONAL PROPERTY VALUATION SCHEDULES 8-45 TO 24

<b>PROPERTY CODE 8-45</b>	
Household Machinery & Equip Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2025	53%
2024	51%
2023	49%
2022	45%
2021	41%
2020	36%
2019	30%
2018	24%
2017	18%
2016	12%
2015 & prior	6%

Machinery & Equipment used **exclusively within a dwelling unit** that is a primary resident of a tenant.

**Examples of Property Include:**

- Microwave Oven
- Refrigerators/Freezers
- Washers and Dryers
- Window Mount Air Conditioners

<b>PROPERTY CODE 9*</b>	
Off-Highway Recreational Veh.	
Year Manu.	Age based fee
2026-2024	\$18
2023-2021	\$14
2020-2018	\$12
2017-2015	\$8
2014 & older	\$4

\*Use this ONLY if the vehicle is NOT registered with DMV. It will be added after all the other items on the Statement of Personal Property

<b>PROPERTY CODE 12</b>	
Computer Hardware	
Year Acquired	Percent Good
2025	62%
2024	46%
2023	21%
2022	9%
2021 & prior	7%

**Examples of Property Include:**

- Cad / Cam Systems
- Copiers
- Data Processing Equipment
- Data Processing Peripherals
- Fax, Scanner, Copy Machines
- LAN Systems
- Mainframe Computers
- Personal Computers
- Printers

<b>PROPERTY CODE 13</b>	
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%

Mobile machinery used in the construction & quarry industry as well as equipment used in the processing of construction materials.

**Examples of Property Include:**

- Asphalt Equipment
- Backhoes
- Batch Plants
- Cement Equipment
- Compaction Equipment
- Cranes-Construction
- Excavators
- Graders
- Loaders
- Log Skidders & Loaders
- Pavers
- Scrapers
- Snow Cats
- Sweepers

<b>PROPERTY CODE 16</b>	
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%

Property having a long physical life.

**Examples of Property Include:**

- Electric Generating Equipment
- Grain Elevators- Non Farm
- Pipeline
- Ski Lift & Tram Towers
- Solar Panels
- Tower(radio,broadcast,cell phone,sign)
- Truck Scale
- Underground/Bulk Storage
- Underground/Buried Cable/Fiber Optic

<b>PROPERTY CODE 21*</b>	
Commercial Trailers	
Year Manu.	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

\*Use this ONLY if the vehicle is NOT registered with DMV. If it is registered you need to not place it on the signed statement and finish through the DMV.

<b>PROPERTY CODE 24</b>	
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%

Leasehold Improvements are defined as improvements to tax exempt real property installed by a tenant

**Such improvements may include:**

- Walls & Partitions
- Plumbing Rough-in & Fixtures
- Floor Coverings (Except Carpet)
- Store Fronts
- Electrical Wiring & Fixtures
- Ceilings, Suspended or Acoustical
- Heating and Cooling Systems
- Iron or Millwork Trims
- Other Leasehold Improvements