

# PART - I

Alphabetical Classification Guide

**Utah State Tax Commission - Property Tax Division**  
**2023 Personal Property Alphabetical Classification Guide**  
**Part I**

Description	Class
Adding Machines, Calculators	3
Air Conditioners / Swamp Coolers	8
Air Dancers (ie Inflatable Tube Man)	3
Air Filtration Systems	8
Aircraft Parts Manufacturing Tools and Dies	25
Alarm Systems	3
All Terrain Off Highway Vehicles (Age Based)	9
Amplifier & Microphones	3
Amusement Rides	8
Apartment Furniture	5
Apparel Racks	5
Aquarium	5
Asphalt Paving Equipment, Heavy Equipment	13
Asphalt Batch Plants, Construction	13
ATM Machines	3
Auditorium Seating	5
Automated Pharmacy Management Systems	2
Automotive Lifts and Jacks	8
Automotive Lube Equipment	8
Automotive Emission Testing Machines	3
Automotive Engine Analysis Machines	3
Automotive Service & Repair Equipment	8
Awnings	5
Baby Cribs	5
Backhoe & Front End Loader Tractors	13
Bakery Equipment	8
Bar Equipment & Wet Stations	8
Barbecue Ovens	8
Barricades	1
Bars & Back bars	5
Bath Mats	1
Batteries	1
Battery Chargers	8
Battery Energy Storage System	16
Beauty and Barber Shop/Salon Fixtures	5
Beauty and Barber Shop/Salon Equipment	3
Bed Spreads, Bed Sheets & Linens	1
Beds, Hotel / Motel	5
Beds, Medical	8
Beer Coolers	8
Benches	5
Bicycles, Rental	3
Billboard Signs	16
Billboard LED components @ (See C7)	5
Billboard (excluding LED component)	16
Bill Changers	3
Bins, Portable	5
Blankets	1
Blast Furnaces	8
Blinds / Shades	5
Blowers	8
Boat Docks, Portable	5

Description	Class
Boats 31 Feet or more in length	17
Boats less than 31 Feet in length (Age Based)	17a
Books & Libraries	1
Boilers	8
Booths, Sheds & Kiosks - Portable	5
Bottling Equipment	8
Bowling Alley Pin Setters & Equipment	8
Bowling Scoring System (Digital)	3
Break, Sheet metal	8
Brewery / Distilling Equipment	8
Broadcasting / Receiving Equipment	8
Broilers	8
Buffers, Floor	8
Buildings & Sheds - Portable	5
Bun Warmers	8
Butcher Blocks and Tables	5
Cabinets	5
Cable Fiber Optic, (Above ground)	5
Cable Fiber Optic, (Buried)	16
Cable Coaxial, (Buried or Above ground)	5
Cable TV Broadcasting Equipment	3
Cable TV Connection / Distribution	3
Cable TV Headends	3
Cad / Cam Systems Software	1
Calculators	3
Cameras, Film and Digital	3
Camcorders / TV Broadcast Cameras	3
Camping Gear, Short Life	1
Camp Stoves	3
Candy Manufacturing Furnace	8
Canning Equipment	8
Canopies	5
Car Wash Equipment	8
Carbonated Drink & Juice Dispensers	8
Cardiac Catheterization Lab - Medical	2
Carpet Cleaners	8
Carpeting	3
Carts, (except shopping carts)	5
Cash Boxes	5
Cash Registers - Manual	3
Cashier Islands	5
Casting Equipment	8
Catwalks	5
Cat Scanners	2
Cell Phones & Data Storage Devices	3
Cement Batch Plants	13
Cement Pump Trucks	6
Cement Forms - Light Duty ## (See C7)	1
Cement Forms - Heavy Duty ## (See C7)	16
CEREC Systems - Dental	2
Chairs , Benches & Stools	5

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Check Protectors	3
Checkout Counters	5
Chemical and Gas Syst., Semiconductor	15
Choppers, All Types	8
Clean Room Equipment- Semiconductor	15
Cleaning / Polishing Equipment, (All Types)	8
Clocks & Time Register Clocks	3
Clothes Dryers	8
CNC Lathes, Computerized	2
Coffee Grinder & Maker	8
Coffee Pots and Urns	1
Coils-Refrigeration	8
Coin and Bill Changing Machines	3
Coin Counting Machines	8
Computers, Mainframe, LAN & Personal	12
Computer Peripherals & Components	12
Computer Software	1
Computerized Assembly Machinery	2
Computer Integrated Machinery	2
Computer Driven Mills & Lathes	2
Compaction Equipment, Construction	13
Compressors, Industrial	8
Compressors, Construction	13
Construction Equipment	13
Containers, Shipping and Storage	16
Conveyor Rack Systems, Industrial	8
Conveyors & Rollers Systems, Industrial	8
Conveyors, Mining & Construction	13
Coolers, Retail Merchandise	8
Cooling Towers	8
Copiers & Copy, Fax, Printer Combinations	12
Couches, Furniture	5
Counters (all types)	5
Counters Checkout	5
Cranes, Hoists and Lifts- Industrial	8
Cranes on Mobile Vehicles	6
Crawler Loaders & Cranes	13
Creamery, Dairy Processing Equipment	8
Credit Card Imprinters	3
Crushers, Construction	13
Crystal Growing Equip - Semiconductor	15
Curbing Machine, Construction	8
Currency Counters	3
Cylinder Hone Machines	8
Dairy Cases - Refrigerated	8
Darkroom Equipment, Photo Film Processing	8
Data Processing Equipment & Peripherals	12
Decorations	5
Dehydrators- Food	8
Deionized Water Systems - Semiconductor	15

Description	Class
Dental Equipment - Medical	8
Desks, Office Fixtures	5
Diamond Color Meter	8
Dies - Short Life	1
Directional Signs, (Construction)	1
Digital Movie Projection Equipment	2
Digital Projectors	3
Digital X-Ray Machines	2
Dinette Sets	5
Disc Drives - Computer	12
Dishwashers	8
Display Cases (Non Refrigerated)	5
Display Fixtures	5
Distilling Equipment	8
Ditchers, Construction	13
Dividers, Room	5
Dollies & Carts	5
Donut Making Equipment, Bakery	8
Dough Sheeters, Bakery	8
Draperies & Rods	5
Dressers, Nightstands & Hutches	5
Drill Rigs, Non-Petroleum	8
Drill Rigs, Petroleum	20
Drive-Up Window Equipment (Bank)	3
Drones	3
Drum Micrometers	8
Dry Cleaning Equipment	8
Deep-Fryers	8
Dumpsters - Lift Type	5
Duplicating Machines	3
Electric Car Charging Stations	8
Electrical Systems - Semiconductor	15
Electrical Power Generating Equip. & Fixtures	27
Electrolysis Machines - Medical	8
Embroidery Machines - Automated	2
Emission Testing Machines	3
Encapsulation Equipment - Semiconductor	15
Exam Tables, Medical	8
Excavators, Construction	13
Exercise & Gym Equipment	5
Exhaust Systems	8
Expansion Boards, Computer	12
Espresso Machines & Latte Makers	8
Eye Examination Equipment, Medical	8
Fabric Mills* (See C-7)	8
Fans & Vent Systems	8
Fax Machines	3
File Cabinets & Rolling File Systems	5
File Servers, Computer	12
Finishers / Iron Presses	8
Fire Extinguishers, Portable	5

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Description	Class
Floor Cleaners, Sweepers & Polishers	8
Flag Poles	5
Flumes	8
Food Cutting and Slicing Machinery	8
Food Preparation Equipment	8
Food Processing Plant Equipment*	8
Food Warmers	8
Foundry Machinery & Equipment	8
Freeze / Slush Machines	8
Furniture	5
Gamma Camera System - Medical	2
Garbage - Trash Containers (20 Gal)	5
Gas Lines, Petroleum	20
Gas Pumps & Dispensers	8
Generators, Portable	8
Generators, Wind Driven	13
Generators, Backup systems	8
Glasswasher / Motor brush	8
Glazer	8
Global Positioning Equipment (GPS)	3
Golf Carts	8
Gondola Shelving	5
Graders - Construction	13
Grain Elevator Bins (non farm)	16
Graphic Systems Equipment, Computer	12
Greenhouses (Retail)	5
Griddles, Electric and Gas	8
Grills & Hoods	8
Grinders, Food	8
Grinders, Shop	8
Grocery Display & Storage Fixtures	5
Guidance Control Systems	3
Guns - Firearms	5
Hanging Racks	5
Heaters, Portable	3
Heating Systems	8
Heavy Equipment, Construction, Mining	13
Hoists - Electric	8
Hoists and Lifts, Auto & Manufacturing	8
Hoods, Vent Fans & Fire Extinguishers	8
Hospital Equipment & Fixtures	8
Hot Air Balloons	23
Hot Tub / Jacuzzi	8
Humidifiers	5
Hydraulic Jacks, Portable	8
Hydraulic Excavators, Construction	13
Hydraulic Cranes, Construction	13
Ice Cream Machines & Confectionery Equipmt.	8
Ice Manufacturing Machines	8
Ice Merchandisers	8

Description	Class
Incinerators	8
Industrial Equipment*	8
Injection Molding Equipment	8
Intercom Systems	3
Ironers	8
Ironing Boards	5
Jacks, Industrial / Automotive	8
Jigs - Short Life	1
Jukebox	3
Keratometer - Medical	8
Kilns - Dry and Tunnel	8
Kitchen Appliances	8
Key Card Coder - Hotel	3
Key Machine, (All Types)	8
Kiosk Carts & Booths	5
Kiosk Vending Machines	3
Ladders	5
Lamps, Arc	5
Lamps, Infrared	5
Lamp, Table	5
LAN Systems Hardware, Computer	12
LAN Systems Software	1
Lathes, Mechanical (Non CNC)	8
Laundry / Dry Cleaning Equipment	8
Lawn Mowers & Landscape Equipment	8
LCD Panel Pen and Touch input Displays	3
Leasehold Improvements	24
Lenses, Medical	8
Lensometer, Medical	8
Library & Media Materials / Books	1
Lighting Fixtures, Personal Property Types	5
Lifts, Material/Personnel, Propane or Battery	8
Lifts, Material/Personnel, Gas or Diesel	13
Linens, Towels, Etc.	1
Liquor Dispensing Systems	8
Loader / Backhoe Attachments, Tractors	13
Loading Racks	5
Lockers	5
Locomotive	16
Logging Equipment	13
Long Wall Mining Equipment	13
Lube Systems & Devices	8
Luggage Carts and Racks	5
Lumber Mill Equipment	8
Machine Shop Equipment* (See C-7)	8
Machinery, Production and Processing	8
Maid Carts, Hotel & Motel	5
Malt / Shake Mixers	8
Mammography Units	2
Manicure / Pedicure Tables & Fixtures	5
Manicure / Pedicure Instruments	3

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Description	Class
Mannequins & Other Clothing Displays	5
Manufacturing Equipment* (See C-7)	8
Massage Tables & Fixtures	5
Meat Blocks	5
Meat Cases - Refrigerated	8
Meat Lockers	8
Meat Packing & Processing Equipment	8
Medical Equipment & Fixtures	7
Menu Boards	5
Merchandise Pickup Towers	8
Mesoptomer - Medical	7
Metal Fabrication Equipment*	8
Metal Working Tools	8
Microscope	8
Microwave Communication Equipment	3
Microwave Ovens	8
Milk Processing Equipment	8
Milling Equipment	8
Miniature Golf Course Fixtures	5
Mining Heavy Equipment	13
Mirrors	5
Mixers, Industrial	8
Mixers, Cement	13
Modems, Computer	12
Molds, Short Life	1
Mortuary Equipment	8
Motion Picture Prints	1
Motor Homes (Uniform Fee)	14
Motorcycles & Scooters -Street (Age Based)	11
Motorcycles, Off Highway (Age Based)	9
Movie Projection Equipment	8
MRI Machines	2
Musical Instruments	5
Natural Gas Exploration Equipment	20
Night Depositories	5
Nightstands	5
Nitrous Oxide Systems and Tanks	7
Off-Highway Recreation Vehicles (Age Based)	9
Off Highway Trucks (Non-Licensed)	6
Office Furniture (except office machines)	5
Office Machines (Non Computer)	3
Office and Concession Trailers	5
Oil and Gas Exploration Equipment	20
Oil and Gas Well Equipment	20
Ophthalmoscope, Medical	7
Optical Equipment, Medical	7
Oscilloscope	3
Ovens - All Types	8
Packaging Equipment* (See C-7)	8
Paint Mixing and Dispensing Equip.	8
Paint Spray Booths	8

Description	Class
Pallet Lifts / Jacks	8
Pallets	1
Palm Pilots, Computer	12
Parachutes	1
Partitions, Movable	5
Patterns, Jigs and Dies - Short Life	1
Pattie Machines	8
Pavement Sweepers	13
Peelers, Vegetable	8
Pet Grooming Fixtures	5
Pet Grooming Equipment	3
Petroleum Exploration Drilling Equipment	20
Petroleum Processing Equipment	20
Petroleum Refining Equipment	20
Physical Therapy Machines	5
Photo Film Processors- One Hour Type	3
Photo Mask, Semiconductor	15
Photographic Laboratory Equipment	8
Pickling Machines	8
Pie and Pizza Dough Rollers	8
Pie Presses, Bakery	8
Pile Driving Equipment, Construction	13
Pinball Machines	3
Pipelines & Pipe Systems, Oil & Gas	16
Piping, Industrial	8
Pizza Ovens	8
Planters	5
Plants, Decorative	1
Platforms, Portable	5
Play Ground Equipment	5
Pneumatic Tube Systems, Banks	3
Plotter	12
Podium	5
POS Systems - Non Manual	12
POS Bar Code Scanners	12
Pool Tables, Ball & Cue Racks, Sticks	5
Popcorn Makers & Concession Equipment	8
Porta-Potties	5
Postage Meters, Office Machines	3
Pots, Pans & Utensils	1
Power Lines / Lighting, Portable	8
Power Tools	8
Precision Tools	8
Prep Tables, Temperature Controlled	8
Pressure Cookers	8
Printing Equipment*	8
Printing Presses* (See C-7)	8
Processing Equipment - Industrial	8
Production Equipment, Radio & TV	3
Produce Tables	5
Programmable embroidery machines	12

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Description	Class
Puffers	8
Pulley Tracks	8
Pumps - Air, Water and Fuel	8
Quarry Equipment	13
Quilting Machines - automated	2
Racks, Garment & Other Types	5
Radio Telemetry Units (RTU) - Petroleum	20
Railroad Cars	10
Reformer / Hydro heaters - Industrial	8
Refuse Bins & Containers, Roll off Types	16
Refrigerators & Freezers	8
Refrigerated Display Cases	8
Re-Injection Equipment - Petroleum	20
Rental Computer Game Players	3
Rental Media: DVS's, Blu-ray ,etc. (See C-7)	***
Rentals, Small Equipment	3
Rent to Own Merchandise	3
Reservation Terminals	3
Retail Fixtures	5
Retarders	8
Revolving Roasters	8
Riveting Machines, Industrial	8
River Rafts	5
Roll Dividers	8
Roller Machinery	8
Roofing Equipment & Tools	8
Rotary Presses*	8
Safe Deposit Boxes	5
Safes	5
Sanding Machines	8
Satellite / Cable Converters & Receivers	12
Satellite Dishes and Antennas	5
Sawmill Machinery & Equipment	8
Saws	8
Scaffolding	5
Scales, Electric	3
Scales, Non- Electric	8
Scales, Truck	16
Scanners, Bar Code	3
Scoreboards, All types	5
Scrapers, Construction	13
Screens, Mining	13
Screens, Movie Theater	5
Scuba Gear, Rental	3
Semiconductor Manufacturing Equipment	15
Service Station Equipment	8
Sewing Machines	8
Shadow Boxes	5
Shampoo Chairs	5
Sheds, Portable & Moveable Structures	5

Description	Class
Sheeters and Molders	8
Shelves	5
Shirt Presses	8
Shoe Repair Machinery	8
Shopping Carts, Retail	3
Showcases, Retail	5
Shredding Machinery	8
Signs, Incl. Mechanical and Electrical	5
Signs, Billboards	16
Silverware and Utensils	1
Silkscreen Fixtures	5
Sinks, Free Standing	5
Ski Lift Equipment & Machinery	8
Ski Lift Towers	16
Skid Steer Loaders, Construction	13
Slicers	8
Slurry Machinery	8
Small Equipment Rentals	3
Small Motor Vehicles (Age Based)	22a
Smelter Equipment	8
Snow Cats	13
Snow Removal Equipment	8
Sod Cutters (non farm)	8
Soda Fountain	8
Software (Packaged)	1
Solar Panels	16
Solar Energy Equipment, Including Solar Panels	16
Solar Farms - Industrial	16
Sound Systems	3
Spas, all types	5
Speech Synthesizers	3
Spotlights	5
Spray Guns	8
Stamping, Metal Machinery	8
Steam Cleaners and Irons	8
Steam Lines / Boilers	8
Steam Tables	8
Sterilizers, Medical	7
Storage Boxes	5
Storage Bins, Containers	5
Stove Hoods / Vents & Fans	8
Stoves, Electric and Gas	8
Stripping Machines	8
Studio Equipment Sound & Video	3
Subscriber Connection, CATV	8
Surgiscope, Medical	7
Surveillance Camera Systems	3
Survey Devices, Transits, Laser Types	3
Sweeper Vehicles, Nonlicensed	13
Swimming Pool Equipment & Fixtures	5

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Description	Class
Tables	5
Table Saw	8
Tanks, Bulk Storage	16
Tanks, Portable	5
Tanning Booths and Beds	5
Tape Drives, Computer	12
Tape Memory Units, Computer	12
Telephone Systems, Phones Incl. Cellular	3
Telephone Poles	5
Televisions	5
Teller Cages	5
Tents	3
Test Equipment- Semiconductor	15
Theater Seating and Fixtures	5
Thermometer, Medical	7
Thermal Printers	12
Ticket Dispensers	3
Tire Changing and Repair Equipment	8
Tire Recapping Equipment	8
Tire Racks, Portable	5
Toilets, Portable	5
Tonometer,- Medical	7
Tools, Hand & Power (all types)	8
Tooling, Industrial, Short Life	1
Topogometer, Medical	7
Towels & Linens	1
Towers, Cell Phone, Broadcast & Ski Lifts	16
Toys	1
Tracks, Railroad	5
Tractors W / Backhoes & Front Loaders	13
Trailers - Commercial	21
Trailers- Boat (Age Based)	21a
Trailers- Non-Commercial (Age Based)	21a
Trailers - Office & Concession	5
Trailers- Camping or Tent (Age Based)	21a
Trailers- Travel (Age Based)	18
Transmitting Towers	16
Trench Boxes	5
Truck Campers (Age Based)	18a
Trucks - Heavy & Med Duty, Unlicensed	6
Tuxedo & Costume Rentals	1
Typesetting Equipment	8
Typewriters, Office Machines	3
UKU Finger Print Readers	3
Ultrasonic Cleaners, All Types	8
Ultrasound (Sonography) Equipment	2
Utilities - On-Site	8
Uniforms	1
Utensils & Serving Trays	1
UPS - (Commercial / Industrial)	8
Vacuum Cleaners	8

Description	Class
Vacuum Systems	8
Valve Grinders, Engine	8
Vats, All Types	5
Vaults	5
Vending & Dispensing Machines	3
Vent Fans & Hoods	8
Vertexometer - Medical	7
Veterinary Equipment , Medical	7
Video Game Machines	3
Video Recording Machines (VCR's) / CD's	3
Video Tapes, DVD, CD's Blu-ray - Non Rental	1
Video Tapes, DVD & CD's Rental (see C7)	**
Vise	8
Vision Testing Equipment- Medical	7
Wafer Manufacturing Equipment, Semiconductor	15
Waffle Irons	8
Walk-In Refrigerators & Coolers (Portable)	8
Wall Mounted Displays and Cabinets	5
Warmers	8
Washer Extractors	8
Washing Machines and Dryers (Clothes)	8
Water Fountains & Dispensers	5
Water Heaters / Processors	8
Water Purification Equipment	8
Water Slides	5
Water Softener Systems	8
Weaving Machinery	8
Welding Equipment , All types	8
Well Boring Rigs, Truck Mounted	6
Wheel Balancing & Alignment Equipment	8
Wheel Bearing Packing Tools, Automotive	8
Wine Barrels	5
Wind Powered Electrical Generator & Tower	16
Winding Machinery, Industrial	8
Wiring & Cable (See C-7)	#
Wood Floors, Portable	5
Wood Shop Machines	8
Wrecking & Demolition Equipment	8
X-Ray Machines, Medical	7

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**Additional Information**

\* This type equipment may be classified as Computer Integrated (Class 2).

To be classified as computer integrated, the machine must fit the following criteria:

- *The machine cannot operate without the computer and the computer cannot perform functions outside the machine.*
- *The machinery and computer is sold as a single unit. If the machine and computer are purchased as separate units, the machine must be valued as Class 8 Property and the computer as Class 12 Property.*
- *Machine must be able to perform multiple functions and is controlled by a programmable central Processing unit.*
- *The total cost of the machine and computer combined is depreciated as a unit for income tax purposes.*
- *The capabilities of the machine cannot be expanded by substituting a more complex computer.*

# Wiring and Cable is valued in the same class as the equipment it services.

\*\* Rental Media: Video tapes, CD's, DVD's, Blu-ray, and computer games are to be valued at \$15 per unit for the first year and \$3.00 per unit thereafter.

## Cement Forms - Light Duty for Curb & Gutter, Side Walks, Residential Foundations. Cement Forms - Heavy Duty for Major Structural Elements in Commercial Buildings.

@ Billboard LED - the LED cost must be separated to be in Class 5 or all will be put in Class 16.

**Beginning January 1, 2023 Supplies are exempt per Utah Code 59-2-1115. U.A.C 59-2-108, Class 28, was repealed in the 2023 Utah legislation per S.B. 157. It was retroactive to 1/1/2023.**