

**2025**

# **Personal Property Classification Guide**



**Utah State Tax Commission  
Property Tax Division**

**Utah State Tax Commission**  
**Property Tax Division**  
**2025 Personal Property Classification Guide**

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**Utah State Tax Commission**  
**Property Tax Division**  
**2025 Personal Property Classification Guide**

**Introduction**

Refer to the **2025** Recommended Personal Property Valuation Schedules for guidelines and requirements for the valuation of assessable personal property. Tax Commission Administrative Rule R884-24P-33 details requirements regarding personal property valuation guides and schedules pursuant to Utah Code Section 59-2-301. The administrative rule requires that valuation schedules are to be reviewed and updated annually by the Property Tax Division, and must be approved by the Tax Commission. Classification of personal property are also reviewed and updated on an annual basis.

Classifications in this guide may be used as examples for other like personal property not listed.

**Classification Schedules**

Class 1 - Short Life Property : Property which is fungible in that it is difficult to determine which items are retired from service by age group. Such property is highly susceptible to breakage, loss, rapid wear and tear or subject to extreme obsolescence.

Class 2 - Computer Integrated Machinery : Must meet the criteria listed on page C-7.

Class 3 - Short Life Equipment : Electronic types of equipment and office machines subject to rapid functional economic obsolescence or items subject to severe wear and tear.

Class 5 - Furniture and Trade Fixtures : Non mechanical furniture and trade fixtures subject to functional obsolescence due to style and design changes.

Class 6 - Heavy and Medium 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.

Class 8 - Machinery & Equipment and Medical & Dental Equipment : Used in production or processing industries having an economic life of 12 years or more but subject to functional and economic obsolescence as technologically advanced and more efficient equipment or machinery becomes available.

Class 9 - Off-Highway Recreational Vehicles : Subject to an Age Based State Wide Uniform Fee when registered.

Class 9a - ATK Street Legal : Subject to an Age Based State Wide Uniform Fee when registered.

Class 9b - Snowmobiles : Subject to an Age Based State Wide Uniform Fee when registered.

Class 10 - Railroad Cars : These are generally considered Centrally Assessed, includes all types of railroad cars.

Class 11 - Street Motorcycles : Subject to an Age Based State Wide Uniform Fee when registered.

Class 12 - Computer Hardware : Data processing equipment, main frame computers, LAN systems, personal computers and peripherals subject to rapid functional and economical obsolescence.

Class 13 - Heavy Equipment : Mobile machinery used in the construction, forestry, mining and quarry industries as well as equipment used in the processing of construction materials; i.e., cement and asphalt.

Class 14 - Motor Homes : Subject to Age Based State Uniform Fee when registered.

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**Classification Schedules**

Class 15 - Semiconductor Manufacturing Equipment : Used exclusively in the production of semiconductor products.

Class 16 - Long Life Property : Property having a long physical life, subject to little obsolescence.

Class 17 - Vessels (Boats) : Vessels 31 feet & above in length: subject to a 1.5% (.015) Uniform Fee when registered.

Class 17 - Vessels below 31feet in length are subject to Age Based Fee depending on length and type.

Class 18 - Travel Trailers : Subject to an Age Based State Wide Uniform Fee when registered.

Class 18a - Camping (Tent) Trailers : Subject to an Age Based State Wide Uniform Fee when registered.

Class 20 - Petroleum & Natural Gas Exploration and Production Equipment : Used in the petroleum and gas exploration and production industry, subject to significant functional and economic obsolescence due to the volatile nature of the petroleum industry.

Class 21 - Commercial Trailers : Subject to a 1.5% (.015) Uniform State Wide Fee based on taxable value when registered. Assessed by ad valorem tax rates when not registered.

Class 21a - Other (Non-commercial) Trailers : Subject to an Age Based State Wide Uniform Fee when registered.

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 23 - Aircraft : Subject to an Aircraft Uniform Fee of \$25 when registered.

Class 25 - Aircraft Parts Manufacturing Tools and Dies : 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.

Class 26 - Personal Watercraft : Subject to an Age Based State Wide Uniform Fee when registered.

Class 27 - Electrical Power Generating Equipment and Fixtures : Equipment and fixtures used to generate consumer electrical power.

Class 29- Pollution Control Equipment: Equipment used to prevent, control, or reduce air or water pollution used in connection with an establishment described in NAICS subsector 324110 Petroleum Refineries.

**Applying The Recommended Schedules:**

Personal property subject to an ad valorem tax is classified according to its economic life. Taxable value is calculated by applying the acquisition cost against the percent good factor for the year of acquisition.

Assessable personal property subject to as valorem tax rates and valued using the Recommended Personal Property Valuation Schedules must be reported to the county assessor where the property has situs (where the property is located) on January 1st. Each county assessor provides a signed statement of assessable personal property for this purpose.

The valutaion of Pollution Control Equipment (Class 29) shall be determined according to Utah Code Section 59-2-301.9. The table is being provided for convenience purposes only.

TABLE 1

updated : 11/1/2024

FOR CLASSIFICATION GUIDE

<b>2025 Personal Property Percent Good Valuation Schedules by Class</b>																	
	SHORT LIFE PROPERTY	COMPUTER INTEGRATED	SHORT LIFE EQUIPMT	FURNITURE & FIXTURES	HEAVY & MED DUTY TRUCKS	MACHINERY & EQ and MEDICAL & DENTAL EQ	RAIL CARS	COMPUTER HARDWARE	HEAVY EQUIPMENT	SEMICONDUCTOR MANUFACTURING	LONG LIFE PROPERTY	YACHTS & HOUSEBOATS	OIL & GAS EQUIPMENT	COMMERCIAL TRAILERS	LEASEHOLD IMPROVEMENTS	AIRCRAFT TOOLING	POLLUTION CONTROL EQUIPMENT
YR	1	2	3	5	6	8	10	12	13	15	16	17	20	21	24	25	29
2025					98%							90%		95%			
2024	76%	96%	90%	96%	97%	97%	97%	62%	73%	47%	97%	77%	97%	88%	94%	91%	80%
2023	47%	89%	79%	90%	95%	93%	95%	46%	71%	34%	96%	75%	95%	85%	88%	79%	60%
2022	12%	79%	59%	83%	93%	89%	93%	21%	69%	24%	94%	73%	93%	83%	82%	60%	40%
2021		68%	41%	74%	87%	82%	90%	9%	66%	15%	91%	71%	91%	80%	77%	42%	20%
2020		56%	21%	64%	82%	74%	85%	7%	64%	6%	90%	69%	85%	77%	71%	23%	6%
2019		43%		52%	76%	65%	78%		62%		89%	67%	78%	74%	65%	4%	
2018		29%		39%	71%	54%	69%		59%		85%	65%	69%	71%	59%		
2017		14%		26%	65%	43%	61%		57%		80%	63%	58%	68%	54%		
2016				13%	60%	33%	53%		54%		73%	61%	49%	65%	48%		
2015					54%	22%	44%		52%		67%	58%	40%	62%	42%		
2014					49%	11%	36%		50%		59%	56%	30%	59%	36%		
2013					43%		28%		47%		56%	54%	21%	56%	30%		
2012					38%		19%		45%		54%	52%	11%	53%			
2011							10%		42%		47%	50%		50%			
2010											40%	48%		47%			
2009											31%	46%		44%			
2008											25%	44%					
2007											18%	42%					
2006											9%	40%					
2005												38%					
2004												35%					

# PART - I

Alphabetical Classification Guide

**Utah State Tax Commission - Property Tax Division**  
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**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 Park Rides- Non Portable	16
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

Description	Class
Boat Docks, Portable	5
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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Description	Class
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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
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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
Expresso 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



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Description	Class
Fire Extinguishers, Portable	5
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	8
Menu Boards	5
Merchandise Pickup Towers	8
Mesoptomer - Medical	8
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	8
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	8
Optical Equipment, Medical	8
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	8
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	8
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	8
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	8
Tools, Hand & Power (all types)	8
Tooling, Industrial, Short Life	1
Topogometer, Medical	8
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	8
Veterinary Equipment , Medical	8
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	8
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	8

**Utah State Tax Commission - Property Tax Division**  
**2025 Personal Property Alphabetical Classification Guide**  
**Part I**

<b>Additional Information</b>
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\* 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.**

# PART - II

Property Listing by Class

**Utah State Tax Commission - Property Tax Division**

**2025 Personal Property Listing By Class**

**Part II**

Description
<b>Class 1 - Short Life Property</b>
Barricades
Bath Mats
Batteries
Bed Spreads, Bed Sheets & Linens
Blankets
Books & Libraries
Cad / Cam Systems Software
Camping Gear - Short Life
Cement Forms - Light Duty
Coffee Pots and Urns
Computer Software
Dies, Jigs & Patterns, Short Life
Directional Signs, (Construction)
LAN Systems Software
Library & Media Materials / Books
Linens, Towels, Etc.
Molds -Short Life
Motion Picture Prints
Pallets
Parachutes
Plants, Decorative
Pots, Pans & Utensils
Silverware and Utensils
Software (Packaged)
Tooling, Industrial, Short Life
Towels & Linens
Toys
Tuxedo & Costume Rentals
Uniforms
Utensils

<b>Class 2 Computer Integrated Equipment</b>
Automated Pharmacy Management Systems
Cardiac Catheterization Lab - Medical
Cat Scanners - Medical
CEREC Systems - Dental
CNC Lathes, Computerized
Computerized Assembly Machinery
Computer Integrated Machinery
Computer Driven Mills & Lathes
Digital Movie Projection Equipment
Digital X-Ray Machines
Embroidery Machines - Automated
Gamma Camera Systems - Medical
Mammography Units - Medical
Quilting Machines - automated
MRI Machines - Medical
Ultrasound (Sonography) Equipment - Medical

<b>Class 3 - Short Life Equipment</b>
Air Dancers (i.e. Inflatable Tube Man)

Description
<b>Class 3 - Short Life Equipment (cont)</b>
Adding Machines, Office Machines
Alarm Systems
Amplifier & Microphones
ATM Machines
Automotive Emission Testing Machines
Automotive Engine Analysis Machines
Beauty and Barber Shop/Salon Equipment
Bicycles, Rental
Bill Changers
Bowling Scoring System (Digital)
Cable TV Broadcasting Equipment
Cable TV Connection / Distribution
Cable TV Headends
Calculators
Cameras, Film and Digital
Camcorders / TV Broadcast Cameras
Camp Stoves
Carpeting
Cash Registers - Manual
Check Protectors
Clocks & Time Register Clocks
Coin and Bill Changing Machines
Credit Card Imprinters
Currency Counters
Digital Movie Projection Equipment
Drive-Up Window Equipment (Bank)
Drones
Duplicating Machines
Emission Testing Machines
Fax Machines
Global Positioning Equipment
Guidance Control Systems
Heaters, Portable
Intercom Systems
Jukebox
Key Card Coder, Hotel
Kiosk Vending Machines
Microwave Communication Equipment
Office Machines (Non Computer)
Oscilloscope
Pet Grooming Equipment
Photo Film Processors, One Hour Type
Pinball Machines
Pneumatic Tube Systems, Banks
Postage Meters, Office Machines
Production Equipment, Radio & TV
Rental Computer Game Players
Rent to Own Merchandise
Rentals, Small Equipment
Reservation Terminals
Scales - Electric

**Utah State Tax Commission - Property Tax Division**  
**2025 Personal Property Listing By Class**  
**Part II**

Description
<b>Class 3 - Short Life Equipment (con't)</b>
Scanners, Bar Code
Scuba Gear- Rental
Shopping Carts, Retail
Small Equipment Rentals
Sound Systems
Speech Synthesizers
Studio Equipment Sound & Video
Surveillance Camera Systems
Survey Devices, Transits, Laser Types
Telephone Systems, Phones (Includes Cellular)
Tents
Ticket Dispensers
Typewriters, Office Machines
UKU Finger Print Reader
Vending Dispensing Machines
Video Game Machines
Video Recording Machines (VCR's)
<b>Class 5 - Trade Fixtures &amp; Furniture</b>
Apartment Furniture
Apparel Racks
Aquarium
Auditorium Seating
Awnings
Baby Cribs
Bars & Back bars
Beauty and Barber Shop/Salon Fixtures
Beds Hotel / Motel
Benches
Billboard LED Components @ (See C7)
Bins, Portable
Blinds / Shades
Boat Docks, Portable
Booths, Sheds & Kiosks - Portable
Buildings & Sheds - Portable
Butcher Blocks and Tables
Cabinets
Cable Coaxial, (Buried or Above ground)
Cable Fiber Optic, (Above Ground)
Canopies
Carts, All Types
Cash Boxes
Cashier Islands
Catwalks
Chairs , Benches & Stools
Checkout Counters
Couches
Counters (All Types)
Counters Checkout
Decorations
Desks
Dinette Sets

Description
<b>Class 5 - Trade Fixtures &amp; Furniture (con't)</b>
Display Cases (Non Refrigerated)
Display Fixtures
Dividers, Room
Dollies & Carts
Draperies & Rods
Dressers, Nightstands & Hutches
Dumpsters - Lift Type
Exercise & Gym Equipment
File Cabinets & Rolling File Systems
Fire Extinguishers, Portable
Flag Poles
Fountains, Built-in and Free Standing
Furniture
Garbage - Trash Containers (20 Gal)
Gondola Shelving
Greenhouses (Retail)
Grocery Display & Storage Fixtures
Guns - Firearms
Hanging Racks
Humidifiers
Ironing Boards
Kiosk Carts & Booths
Ladders
Lamps, Arc
Lamps, Infrared
Lamp - Table
Lighting Fixtures
Loading Racks
Lockers
Luggage Carts and Racks
Maid Carts, Hotel & Motel
Manicure Tables
Mannequins & Other Clothing Displays
Meat Blocks
Menu Boards
Miniature Golf Course Fixtures
Mirrors
Musical Instruments
Night Depositories
Nightstands
Office & Concession Trailers
Office Furniture (except office machines)
Paint Spray Booths
Partitions, Movable
Planters
Platforms - Portable
Play Ground Equipment
Podium
Pool Tables, Ball & Cue Racks, Sticks
Porta-Potties



**Utah State Tax Commission - Property Tax Division**

**2025 Personal Property Listing By Class**

**Part II**

Description
<b>Class 5 - Trade Fixtures &amp; Furniture (cont)</b>
Produce Tables, Grocery
Racks, Garment & Other Types
Retail Fixtures
River Rafts
Safe Deposit Boxes
Safes
Satellite Dishes and Antennas
Scaffolding
Scoreboards, All types
Screens, Movie Theater
Shadow Boxes
Shampoo Chairs
Sheds, Portable & Moveable Structures
Shampoo Chairs
Sheds, Portable & Moveable Structures
Shelves
Showcases
Signs, Incl. Mechanical and Electrical
Silkscreen Fixtures
Sinks, Free Standing
Spas, Portable
Spotlights
Storage Boxes
Storage Bins, Containers
Swimming Pool Equipment & Fixtures
Tables
Tanks, Portable
Tanning Booths and Beds
Telephone Poles
Televisions
Teller Cages
Theater Seating & Fixtures
Tire Racks - Portable
Toasters
Toilets - Portable
Tracks, Rail
Trays
Trench Boxes
Vats, All Types
Vaults
Wall Mounted Displays and Cabinets
Water Slides
Wine Barrels
Wine Cooler
Wood Floors - Portable

<b>Class 6 Trucks (Uniform Fee)</b>
Cement Pump Trucks
Cranes on Mobile Vehicles
Off Highway Trucks (Non-Licensed)
Well Boring Rigs - Truck Mounted

Description
<b>Class 8 - Machinery &amp; Equipment</b>
Air Conditioners / Swamp Coolers
Air Filtration Systems
Amusement Rides
Automotive Lifts and Jacks
Automotive Lube Equipment
Automotive Service & Repair Equipment
Bakery Equipment
Bar Equipment & Wet Stations
Barbecue Ovens
Battery Chargers
Beds, Medical
Beer Coolers
Blast Furnaces
Blowers
Boilers
Bottling Equipment
Bowling Alley Pin Setters & Equipment
Break - Sheet metal
Brewery / Distilling Equipment
Broadcasting / Receiving Equipment
Broilers
Buffers, Floor
Bun Warmers
Candy Manufacturing Furnace
Canning Equipment
Car Wash Equipment
Carpet Cleaners
Casting Equipment
Choppers, All Types
Cleaning / Polishing Equipment, (All Types)
Clothes Dryers
Coffee Grinder & Maker
Coils, Refrigeration
Coin Counting Machines
Compressors - Industrial
Concession & Popcorn Equipment
Conveyor Rack Systems
Conveyors & Rollers - Industrial Systems
Cooling Towers
Cranes, Hoists and Lifts - Industrial
Creamery Equipment
Curbing Machine
Cylinder Hone Machines
Dairy Cases, Refrigerated
Darkroom Equipment
Deep-Fryers
Dehydrators, Food
Dental Equipment - Medical
Diamond Color Meter
Dishwashers
Distilling Equipment

**Utah State Tax Commission - Property Tax Division**

**2025 Personal Property Listing By Class**

**Part II**

Description
<b>Class 8 - Machinery &amp; Equipment (cont)</b>
Donut Making Equipment
Dough Sheeters
Drill Rigs - Non-Petroleum
Drink Dispensers
Drum Micrometers
Dry Cleaning Equipment
Electric Car Charging Stations
Electrolysis Machines - Medical
Exam Tables - Medical
Exhaust Systems
Espresso Machines & Latte Makers
Eye Examination Equipment - Medical
Fabric Mills*
Fans & Vent Systems
Finishers / Iron Presses
Floor Cleaners, Sweepers & Polishers
Flumes
Food Cutting and Slicing Machinery
Food Preparation Equipment
Food Processing Plant Equipment*
Food Warmers
Foundry Machinery & Equipment
Freeze / Slush Machines
Gas Pumps & Dispensers
Generators, Backup systems
Generators, Portable
Glasswasher / Motor brush
Glazer
Golf Carts
Griddles, Electric and Gas
Grills & Hoods
Grinders - Shop
Grinders, Food
Heating Systems
Hoists and Lifts - Auto & Manufacturing
Hoists, Electric
Hoods, Vent Fans & Fire Extinguishers
Hospital Equipment & Fixtures
Hot Tub / Jacuzzi - Above Ground
Hydraulic Jacks - Portable
Ice Cream Machines & Confectionery Equipment
Ice Manufacturing Machines
Ice Merchandisers
Incinerators
Industrial Equipment*
Ironers
Jacks, Industrial
Keratometer - Medical
Key Machine, all types
Kilns, Dry and Tunnel
Kitchen Appliances

Description
<b>Class 8 - Machinery &amp; Equipment (cont)</b>
Lathes, Mechanical (Non CNC)
Laundry / Dry Cleaning Equipment
Lawn Mowers & Landscape Equipment
Lenses, Medical
Lensometer, Medical
Liquor Dispensing Systems
Lube Systems & Devices
Lumber Mill Equipment
Machine Shop Equipment*
Machinery, Production and Processing
Malt / Shake Mixers
Manufacturing Equipment*
Material/Personnel Lift, Propane or Battery
Meat Cases, Refrigerated
Meat Lockers
Meat Packing & Processing Equipment
Medical / Surgical Instruments
Medical Equipment & Fixtures
<b>Merchandise Pickup Towers</b>
Mesoptomer, Medical
Metal Fabrication Equipment*
Metal Working Tools
Microscope
Microwave Ovens
Milk Processing Equipment
Milling Equipment
Mixers, Industrial
Mortuary Equipment
Movie Projection Equipment
Nitrous Oxide Systems and Tanks
Ophthalmoscope, Medical
Optical Equipment, Medical
Ovens
Packaging Equipment*
Paint Mixing and Dispensing Equip. / Paint Booths
Pallet Lifts / Jacks
Pattie Machines
Peelers, Vegetable
Photographic Laboratory Equipment
Pickling Machines
Pie and Pizza Rollers
Pie Presses
Piping, Industrial
Pizza Ovens
Popcorn Makers
Power Lines / Lighting - Portable
Power Tools
Precision Tools
Prep Tables, Temperature Controlled
Pressure Cookers
Printing Equipment*

**Utah State Tax Commission - Property Tax Division**

**2025 Personal Property Listing By Class**

**Part II**

Description
<b>Class 8 - Machinery &amp; Equipment (cont)</b>
Printing Presses*
Processing Equipment, Industrial
Puffers
Pulley Tracks
Pumps - Air, Water and Fuel
Reach In Coolers
Reformer / Hydro heaters - Industrial
Refrigerated Display Cases
Refrigerators & Freezers
Retarders
Revolving Roasters
Riveting Machines
Roll Dividers
Roller Machinery
Roofing Equipment
Rotary Presses*
Sanding Machines
Sawmill Machinery & Equipment
Saws
Scales, Non-Electric
Service Station Equipment
Sewing Machines
Sheeters and Molders
Shirt Presses
Shoe Repair Machinery
Shredding Machinery
Ski Lift Equipment & Machinery
Slicers
Slurry Machinery
Smelter Equipment
Snow Removal Equipment
Sod Cutters (Non Farm)
Soda Fountain
Spray Guns
Stamping, Metal Machinery
Steam Cleaners and Irons
Steam Lines / Boilers
Steam Tables
Sterilizers, Medical
Stove Hoods / Vents & Fans
Stoves, Electric and Gas
Stripping Machines
Subscriber Connection, CATV
Surgiscope, Medical
Thermometer, Medical
Tire Changing and Repair Equipment
Tire Recapping Equipment
Tonometer, Medical
Tools, Hand & Power (all types)
Topogometer, Medical
Typesetting Equipment

Description
<b>Class 8 - Machinery &amp; Equipment (cont)</b>
Ultrasonic Cleaners, All Types
UPS - Commercial / Industrial
Utilities - On-Site
Vacuum Cleaners
Vacuum Systems - Built-In
Valve Grinders
Vent Fans & Hoods
Vertexometer, Medical
Veterinary Instruments / Equipment
Vise
Vision Testing Equipment- Medical
Waffle Irons
Walk-In Refrigerators & Coolers (Portable)
Warmers
Washer Extractors
Washing Machines and Dryers (Clothes)
Water Heaters / Processors
Water Purification Equipment
Water Softener Systems
Weaving Machinery
Welders
Wheel Balancing & Alignment Equipment
Wheel Bearing Packing Tools
Winding Machinery
Wood Shop Machines
Wrecking & Demolition Equipment
X-Ray Machines - Medical

<b>Class 10 - Railroad Cars</b>
Railroad Cars - All Types

<b>Class 12 - Computer Hardware</b>
Cad / Cam Systems Equipment
Computers, Mainframe, LAN & Personal
Computer Peripherals & Components
Copiers & Copy, Fax, Printer Combinations
Data Processing Equipment & Peripherals
Disc Drives, Computer
Expansion Boards
File Servers, Computer
Graphic Systems Equipment, Computer
Hard Drives, Computer
LAN Systems Hardware, Computer
Modems, Computer
Palm Pilots
Plotter
POS Systems - Non Manual
Satellite / Cable Converters & Receivers
Tape Drives, Computer
Tape Memory Units, Computer
Thermal Printers

**Utah State Tax Commission - Property Tax Division**

**2025 Personal Property Listing By Class**

**Part II**

Description
<b>Class 13 - Heavy Equipment</b>
Asphalt Paving Equipment
Asphalt Batch Plants
Backhoe & Front Loader Tractors
Cement Batch Plants
Cement Forms - Heavy Duty
Compaction Equipment - Construction
Compressors, Construction
Construction Equipment
Conveyors, Mining & Construction
Crawler Loaders & Cranes
Crushers, Construction
Ditchers - Construction
Excavators, Construction
Generators, Wind Driven
Graders - Construction
Heavy Equipment, Construction, Mining
Hydraulic Excavators - Construction
Hydraulic Cranes - Construction
Loader / Backhoes
Logging Equipment
Long Wall Mining Equipment
Material/Personnel Lifts, Gas or Diesel
Mining Heavy Equipment
Mixers, Cement
Paving Machines, Construction
Pavement Sweepers
Pile Driving Equipment - Construction
Quarry Equipment
Scrapers, Construction
Screens, Mining
Skid Steer Loaders, Construction
Snow Cats
Sweeper Vehicles, Nonlicenced
Tractors W / Backhoes & Front Loaders

<b>Class 15 - Semiconductor Manuf. Equipment</b>
Crystal Growing Equipment
Deionized Water Systems
Electrical Systems
Encapsulation Equipment
Photo Mask
Semiconductor Manufacturing Equipment
Test Equipment
Wafer Manufacturing Equipment

<b>Class 16 - Long Life Property</b>
Amusement Park Rides-Non Portable
Billboards (excluding LED component)
Cable Fiber Optic, (Buried)
Containers, Shipping and Storage

Description
<b>Class 16 - Long Life Property</b>
Battery Energy Storage System
Grain Elevator Bins (non farm)
Locomotive
Pipelines & Pipe Systems, Oil & Gas
Refuse Bins & Containers - Roll-Off Type
Scales, Truck
Solar Energy Equipment, Including Solar Panels
Solar Farms - Industrial
Tanks, Bulk Storage
Towers, Cell Phone, Broadcast & Ski Lifts
Transmitting Towers
Wind Powered Electrical Generators and Tower

<b>Class 20 - Petroleum Exploration &amp; Prod.</b>
Drill Rigs, Petroleum
Gas Lines, Petroleum
Natural Gas Exploration Equipment
Oil and Gas Exploration Equipment
Oil and Gas Well Equipment
Petroleum Exploration Drilling Equipment
Petroleum Processing Equipment
Petroleum Refining Equipment
Radio Telemetry Units (RTU) - Petroleum
Re-Injection Equipment - Petroleum

<b>Class 21- Commercial Trailers (Uniform Fee)</b>
Commercial Trailers
Office & Concession Trailers

<b>Class 25 - Aircraft Parts Manufacturing</b>
Aircraft Parts Manufacturing Tools and Dies

<b>Class 27 - Electrical Power Generating</b>
Electrical Power Generating Equip. & Fixtures

<b>Class 29 - Pollution Control Equipment</b>
As defined by Utah Code 59-2-301.9

Utah State Tax Commission - Property Tax Division

**2025** Personal Property Listing By Class

Part II

Description
<b>Age Based Recreation Vehicles</b>
<b>Class 9 - Off Highway Vehicles</b>
All Terrain Off Highway Vehicles
Dirt & Trail Motorcycles
Dune Buggies
Enduro Motorcycles
Quadrunners
Moto Cross (MX) Motorcycles
Racing Motorcycles
<b>Class 9a - Street Legal ATV</b>
ATV
<b>Class 9b - Snowmobiles</b>
Snowmobiles
<b>Class 11 - Street Motorcycles</b>
Street Motorcycles & Scooters
<b>Class 14 Motor Homes</b>
Motor Homes (All Types)

**Uniform fee Vessels**

<b>Class 17 - Vessels 31 Feet or More in Length</b>
Boats 31 Feet or more in length

**Age Based Vessels**

<b>Class 17 - Vessels Less than 31 Feet</b>
Boats Less than 31 Feet in length

**Age Based Trailers**

<b>Class 18 - Travel Trailers</b>
Travel Trailers, Bumper Pull
Travel Trailers, 5th Wheel

<b>Class 18a - Camping Trailers &amp; Campers</b>
Camping (Tent) Trailers
Truck Campers

<b>Class 21a - Other Trailers (Non Commercial)</b>
Trailers - Non-Commercial Utility
Trailers - Boat
Trailers - Cargo Utility, Non Commercial
Trailers - Horse, Non Commercial

Description
<b>Age Based Vehicles</b>
<b>Class 22 Passenger Vehicles</b>
Passenger Automobiles
Passenger Utility Vehicles
Passenger Vans
Light Duty Trucks (One Ton and Below)
<b>Age Based Recreation Vehicles</b>
<b>Class 22a - Small Motor Vehicles (Age Based)</b>
Small Motor Vehicles 5 H.P.
<b>Class 26 - Personal Watercraft (Age Based)</b>
Personal Watercraft
Jet Ski