

PART - II

Property Listing by Class

**Utah State Tax Commission - Property Tax Division
2026 Personal Property Listing By Class
Part II**

Description
Class 1 - Short Life Property
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

Description
Class 2 Computer Integrated Equipment
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

Description
Class 3 - Short Life Equipment
Air Dancers (i.e. Inflatable Tube Man)

Description
Class 3 - Short Life Equipment (cont)
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

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Description
Class 3 - Short Life Equipment (con't)
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)
Class 5 - Trade Fixtures & Furniture
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
Class 5 - Trade Fixtures & Furniture (con't)
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

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Description
Class 5 - Trade Fixtures & Furniture (cont)
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
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

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

Description
Class 8 - Machinery & Equipment
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

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Description
Class 8 - Machinery & Equipment (cont)
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
Class 8 - Machinery & Equipment (cont)
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
Merchandise Pickup Towers
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*

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Description
Class 8 - Machinery & Equipment (cont)
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
Class 8 - Machinery & Equipment (cont)
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

Class 10 - Railroad Cars
Railroad Cars - All Types

Class 12 - Computer Hardware
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

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Description
Class 13 - Heavy Equipment
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

Description
Class 15 - Semiconductor Manuf. Equipment
Crystal Growing Equipment
Deionized Water Systems
Electrical Systems
Encapsulation Equipment
Photo Mask
Semiconductor Manufacturing Equipment
Test Equipment
Wafer Manufacturing Equipment

Description
Class 16 - Long Life Property
Amusement Park Rides-Non Portable
Billboards (excluding LED component)
Cable Fiber Optic, (Buried)
Containers, Shipping and Storage
All Steel Poles, Monopoles and Telephone Poles

Description
Class 16 - Long Life Property
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

Description
Class 20 - Petroleum Exploration & Prod.
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

Description
Class 21- Commercial Trailers (Uniform Fee)
Commercial Trailers
Office & Concession Trailers

Description
Class 25 - Aircraft Parts Manufacturing
Aircraft Parts Manufacturing Tools and Dies

Description
Class 27 - Electrical Power Generating
Electrical Power Generating Equip. & Fixtures

Description
Class 29 - Pollution Control Equipment
As defined by Utah Code 59-2-301.9

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Description

Age Based Recreation Vehicles

Class 9 - Off Highway Vehicles

All Terrain Off Highway Vehicles
Dirt & Trail Motorcycles
Dune Buggies
Enduro Motorcycles
Quadrunners
Moto Cross (MX) Motorcycles
Racing Motorcycles

Class 9a - Street Legal ATV

ATV

Class 9b - Snowmobiles

Snowmobiles

Class 11 - Street Motorcycles

Street Motorcycles & Scooters

Class 14 Motor Homes

Motor Homes (All Types)

Uniform fee Vessels

Class 17 - Vessels 31 Feet or More in Length
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Boats 31 Feet or more in length

Age Based Vessels

Class 17 - Vessels Less than 31 Feet

Boats Less than 31 Feet in length

Age Based Trailers

Class 18 - Travel Trailers

Travel Trailers, Bumper Pull
Travel Trailers, 5th Wheel

Class 18a - Camping Trailers & Campers
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Camping (Tent) Trailers
Truck Campers

Class 21a - Other Trailers (Non Commercial)

Trailers - Non-Commercial Utility
Trailers - Boat
Trailers - Cargo Utility, Non Commercial
Trailers - Horse, Non Commercial

Description

Age Based Vehicles

Class 22 Passenger Vehicles

Passenger Automobiles
Passenger Utility Vehicles
Passenger Vans
Light Duty Trucks (One Ton and Below)

Age Based Recreation Vehicles

Class 22a - Small Motor Vehicles (Age Based)
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Small Motor Vehicles 5 H.P.

Class 26 - Personal Watercraft (Age Based)
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Personal Watercraft
Jet Ski