

# PART - I

Alphabetical Classification Guide

**Utah State Tax Commission - Property Tax Division**  
**2022 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
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
Cleaning & Maintenance Supplies	Supplies
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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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
Fuel & Lubricants	Supplies
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	Description	Class
Mannequins & Other Clothing Displays	5	Paint Spray Booths	8
Manufacturing Equipment* (See C-7)	8	Pallet Lifts / Jacks	8
Massage Tables & Fixtures	5	Pallets	1
Meat Blocks	5	Palm Pilots, Computer	12
Meat Cases - Refrigerated	8	Parachutes	1
Meat Lockers	8	Partitions, Movable	5
Meat Packing & Processing Equipment	8	Patterns, Jigs and Dies - Short Life	1
Medical Equipment & Fixtures	8	Pattie Machines	8
Menu Boards	5	Pavement Sweepers	13
<b>'Merchandise Pickup Towers</b>	8	Peelers, Vegetable	8
Mesoptomer - Medical	8	Pet Grooming Supplies	Supplies
Metal Fabrication Equipment*	8	Pet Grooming Equipment	3
Metal Working Tools	8	Petroleum Exploration Drilling Equipment	20
Microscope	8	Petroleum Processing Equipment	20
Microwave Communication Equipment	3	Petroleum Refining Equipment	20
Microwave Ovens	8	Physical Therapy Machines	5
Milk Processing Equipment	8	Photo Film Processors- One Hour Type	3
Milling Equipment	8	Photo Mask, Semiconductor	15
Miniature Golf Course Fixtures	5	Photographic Laboratory Equipment	8
Mining Heavy Equipment	13	Pickling Machines	8
Mirrors	5	Pie and Pizza Dough Rollers	8
Mixers, Industrial	8	Pie Presses, Bakery	8
Mixers, Cement	13	Pile Driving Equipment, Construction	13
Modems, Computer	12	Pinball Machines	3
Molds, Short Life	1	Pipelines & Pipe Systems, Oil & Gas	16
Mortuary Equipment	8	Piping, Industrial	8
Motion Picture Prints	1	Pizza Ovens	8
Motor Homes (Uniform Fee)	14	Planters	5
Motorcycles & Scooters -Street (Age Based)	11	Plants, Decorative	1
Motorcycles, Off Highway (Age Based)	9	Platforms, Portable	5
Movie Projection Equipment	8	Play Ground Equipment	5
MRI Machines	2	Pneumatic Tube Systems, Banks	3
Musical Instruments	5	Plotter	12
Natural Gas Exploration Equipment	20	Podium	5
Night Depositories	5	POS Systems - Non Manual	12
Nightstands	5	POS Bar Code Scanners	12
Nitrous Oxide Systems and Tanks	8	Pool Tables, Ball & Cue Racks, Sticks	5
Off-Highway Recreation Vehicles (Age Based)	9	Popcorn Makers & Concession Equipment	8
Off Highway Trucks (Non-Licensed)	6	Porta-Potties	5
Office Furniture (except office machines)	5	Postage Meters, Office Machines	3
Office Machines (Non Computer)	3	Pots, Pans & Utensils	1
Office Supplies	Supplies	Power Lines / Lighting, Portable	8
Office and Concession Trailers	5	Power Tools	8
Oil and Gas Exploration Equipment	20	Precision Tools	8
Oil and Gas Well Equipment	20	Prep Tables, Temperature Controlled	8
Ophthalmoscope, Medical	8	Pressure Cookers	8
Optical Equipment, Medical	8	Printing Equipment*	8
Oscilloscope	3	Printing Presses* (See C-7)	8
Ovens - All Types	8	Processing Equipment - Industrial	8
Packaging Equipment* (See C-7)	8	Production Equipment, Radio & TV	3
Paint Mixing and Dispensing Equip.	8	Produce Tables	5

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<b>Description</b>	<b>Class</b>	<b>Description</b>	<b>Class</b>
Programmable embroidery machines	12	Sheds, Portable & Moveable Structures	5
Puffers	8	Sheeters and Molders	8
Pulley Tracks	8	Shelves	5
Pumps - Air, Water and Fuel	8	Shirt Presses	8
Quarry Equipment	13	Shoe Repair Machinery	8
Quilting Machines - automated	2	Shopping Carts, Retail	3
Racks, Garment & Other Types	5	Showcases, Retail	5
Radio Telemetry Units (RTU) - Petroleum	20	Shredding Machinery	8
Railroad Cars	10	Signs, Incl. Mechanical and Electrical	5
Reformer / Hydro heaters - Industrial	8	Signs, Billboards	16
Refuse Bins & Containers, Roll off Types	16	Silverware and Utensils	1
Refrigerators & Freezers	8	Silkscreen Fixtures	5
Refrigerated Display Cases	8	Sinks, Free Standing	5
Re-Injection Equipment - Petroleum	20	Ski Lift Equipment & Machinery	8
Rental Computer Game Players	3	Ski Lift Towers	16
Rental Media: DVS's, Blu-ray ,etc. (See C-7)	***	Skid Steer Loaders, Construction	13
Rentals, Small Equipment	3	Slicers	8
Rent to Own Merchandise	3	Slurry Machinery	8
Replacement Parts	Supplies	Small Equipment Rentals	3
Reservation Terminals	3	Small Motor Vehicles (Age Based)	22a
Retail Fixtures	5	Smelter Equipment	8
Retarders	8	Snow Cats	13
Revolving Roasters	8	Snow Removal Equipment	8
Riveting Machines, Industrial	8	Sod Cutters (non farm)	8
River Rafts	5	Soda Fountain	8
Roll Dividers	8	Software (Packaged)	1
Roller Machinery	8	Solar Panels	16
Roofing Equipment & Tools	8	Solar Energy Equipment, Including Solar Panels	16
Rotary Presses*	8	Solar Farms - Industrial	16
Safe Deposit Boxes	5	Sound Systems	3
Safes	5	Spas, all types	5
Sanding Machines	8	Speech Synthesizers	3
Satellite / Cable Converters & Receivers	12	Spotlights	5
Satellite Dishes and Antennas	5	Spray Guns	8
Sawmill Machinery & Equipment	8	Stamping, Metal Machinery	8
Saws	8	Steam Cleaners and Irons	8
Scaffolding	5	Steam Lines / Boilers	8
Scales, Electric	3	Steam Tables	8
Scales, Non- Electric	8	Sterilizers, Medical	8
Scales, Truck	16	Storage Boxes	5
Scanners, Bar Code	3	Storage Bins, Containers	5
Scoreboards, All types	5	Stove Hoods / Vents & Fans	8
Scrapers, Construction	13	Stoves, Electric and Gas	8
Screens, Mining	13	Stripping Machines	8
Screens, Movie Theater	5	Studio Equipment Sound & Video	3
Scuba Gear, Rental	3	Subscriber Connection, CATV	8
Semiconductor Manufacturing Equipment	15	Surgiscope, Medical	8
Service Station Equipment	8	Surveillance Camera Systems	3
Sewing Machines	8	Survey Devices, Transits, Laser Types	3
Shadow Boxes	5	Sweeper Vehicles, Nonlicensed	13
Shampoo Chairs	5	Swimming Pool Equipment & Fixtures	5

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Description	Class	Description	Class
Tables	5	Vacuum Systems	8
Table Saw	8	Valve Grinders, Engine	8
Tanks, Bulk Storage	16	Vats, All Types	5
Tanks, Portable	5	Vaults	5
Tanning Booths and Beds	5	Vending & Dispensing Machines	3
Tape Drives, Computer	12	Vent Fans & Hoods	8
Tape Memory Units, Computer	12	Vertexometer - Medical	8
Telephone Systems, Phones Incl. Cellular	3	Veterinary Equipment, Medical	8
Telephone Poles	5	Video Game Machines	3
Televisions	5	Video Recording Machines (VCR's) / CD's	3
Teller Cages	5	Video Tapes, DVD, CD's Blu-ray - Non Rental	1
Tents	3	Video Tapes, DVD & CD's Rental (see C7)	**
Test Equipment- Semiconductor	15	Vise	8
Theater Seating and Fixtures	5	Vision Testing Equipment- Medical	8
Thermometer, Medical	8	Wafer Manufacturing Equipment, Semiconductor	15
Thermal Printers	12	Waffle Irons	8
Ticket Dispensers	3	Walk-In Refrigerators & Coolers (Portable)	8
Tire Changing and Repair Equipment	8	Wall Mounted Displays and Cabinets	5
Tire Recapping Equipment	8	Warmers	8
Tire Racks, Portable	5	Washer Extractors	8
Toilets, Portable	5	Washing Machines and Dryers (Clothes)	8
Tonometer, - Medical	8	Water Fountains & Dispensers	5
Tools, Hand & Power (all types)	8	Water Heaters / Processors	8
Tooling, Industrial, Short Life	1	Water Purification Equipment	8
Topogometer, Medical	8	Water Slides	5
Towels & Linens	1	Water Softener Systems	8
Towers, Cell Phone, Broadcast & Ski Lifts	16	Weaving Machinery	8
Toys	1	Welding Equipment, All types	8
Tracks, Railroad	5	Well Boring Rigs, Truck Mounted	6
Tractors W / Backhoes & Front Loaders	13	Wheel Balancing & Alignment Equipment	8
Trailers - Commercial	21	Wheel Bearing Packing Tools, Automotive	8
Trailers- Boat (Age Based)	21a	Wine Barrels	5
Trailers- Non-Commercial (Age Based)	21a	Wind Powered Electrical Generator & Tower	16
Trailers - Office & Concession	5	Winding Machinery, Industrial	8
Trailers- Camping or Tent (Age Based)	21a	Wiring & Cable (See C-7)	#
Trailers- Travel (Age Based)	18	Wood Floors, Portable	5
Transmitting Towers	16	Wood Shop Machines	8
Trench Boxes	5	Wrecking & Demolition Equipment	8
Truck Campers (Age Based)	18a	X-Ray Machines, Medical	8
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		