

# Utah State Tax Commission Property Tax Division

6/15/2021

	Table of Contents	Page
Introduction		i & ii
Percent Good Table Val	uation by Class	iii
Classification Class Gu	ide	
Alphabetical Classification	on Guide - Part I	C-1 to C-7
Property Listing by Class	s - Part II	C-8 to C14

### Introduction

Refer to the **2022** 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 4 This classification has been replaced with Class 28 : Non-Capitized Property
- 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.

### **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 31 feet 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 28 Non-Capitalized Property : Non Capitalized personal property under IRS Code Section 162 &179 having an acquisition cost of \$1,000 or less. This election applies to all Classes of Property.

### 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.

FOR CLASSIFICATION GUIDE

2	022	Pers	sona	l Pro	pert	y Pe	rcen	it Go	od V	/alua	ation	Sch	edul	les b	y Cla	ass	
	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	NON-CAPITALIZATION
YR	1	2	3	5	6	8	10	12	13	15	16	17	20	21	24	25	28
2022					90%			NC		NC		90%		95%	NC		NC
2021	76%	96%	90%	96%	85%	97%	97%	62%	61%	47%	97%	72%	97%	80%	94%	90%	75%
2020	44%	86%	74%	88%	79%	92%	95%	46%	59%	34%	96%	69%	89%	77%	88%	74%	50%
2019	11%	74%	55%	78%	74%	83%	89%	21%	56%	24%	94%	67%	84%	74%	82%	56%	25%
2018		62%	37%	67%	68%	75%	82%	9%	54%	15%	89%	65%	76%	71%	77%	38%	0%
2017		51%	18%	58%	62%	67%	77%	7%	52%	6%	86%	62%	68%	67%	71%	20%	0%
2016		40%		47%	56%	59%	71%		50%		83%	60%	63%	64%	65%	4%	
2015		26%		35%	50%	49%	63%		48%		77%	58%	57%	61%	59%		
2014		13%		24%	44%	40%	57%		46%		73%	55%	48%	57%	54%		
2013				13%	39%	31%	50%		43%		65%	53%	42%	54%	48%		
2012					33%	22%	44%		41%		64%	51%	35%	51%	42%		
2011					27%	12%	37%		39%		59%	48%	28%	48%	36%		
2010					21%		30%		37%		58%	46%	20%	46%	30%		
2009					15%		21%		35%		54%	44%	11%	43%			
2008							10%		33%		47%	41%		40%			
2007											40%	39%		37%			
2006											32%	37%		35%			
2005											24%	34%					
2004											16%	32%					
2003											8%	30%					
2002												27%					
2001												25%					

Utah State Tax Commission Property Tax Division iii

# PART - I

Alphabetical Classification Guide

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
	3
Automotive Engine Analysis Machines Automotive Service & Repair Equipment	8
· · · ·	0 5
Awnings	-
Baby Cribs	5 13
Backhoe & Front End Loader Tractors	
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

Check Protectors3Checkout Counters5Chemical and Gas Syst., Semiconductor15Choppers, All Types8Clean Room Equipment- Semiconductor15Cleaning / Polishing Equipment, (All Types)8Cleaning & Maintenance SuppliesSuppliClocks & Time Register Clocks3Clothes Dryers8CNC Lathes, Computerized2Coffee Grinder & Maker8Coffee Pots and Urns1Coils-Refrigeration8Coin Counting Machines3Computers, Mainframe, LAN & Personal12Computer Peripherals & Components12Computer Software1Computer Integrated Machinery2Computer Driven Mills & Lathes2Computer Driven Mills & Lathes2Compaction Equipment, Construction13Construction Equipment13Construction Equipment13Containers, Shipping and Storage16Conveyor Rack Systems, Industrial8	
Checkout Counters5Chemical and Gas Syst., Semiconductor15Choppers, All Types8Clean Room Equipment- Semiconductor15Cleaning / Polishing Equipment, (All Types)8Cleaning & Maintenance SuppliesSuppliClocks & Time Register Clocks3Clothes Dryers8CNC Lathes, Computerized2Coffee Grinder & Maker8Coffee Pots and Urns1Coils-Refrigeration8Coin Counting Machines3Coin Counting Machines3Computers, Mainframe, LAN & Personal12Computer Peripherals & Components12Computer Integrated Machinery2Computer Integrated Machinery2Computer Driven Mills & Lathes2Computer Driven Mills & Lathes2Compressors, Industrial8Compressors, Construction13Construction Equipment13Containers, Shipping and Storage16	
Chemical and Gas Syst., Semiconductor15Choppers, All Types8Clean Room Equipment- Semiconductor15Cleaning / Polishing Equipment, (All Types)8Cleaning & Maintenance SuppliesSuppliClocks & Time Register Clocks3Clothes Dryers8CNC Lathes, Computerized2Coffee Grinder & Maker8Coffee Pots and Urns1Coils-Refrigeration8Coin Counting Machines3Coin Counting Machines8Computers, Mainframe, LAN & Personal12Computer Peripherals & Components12Computer Software1Computer Integrated Machinery2Computer Driven Mills & Lathes2Compaction Equipment, Construction13Compressors, Industrial8Compressors, Construction13Construction Equipment13Containers, Shipping and Storage16	
Choppers, All Types8Clean Room Equipment- Semiconductor15Cleaning / Polishing Equipment, (All Types)8Cleaning & Maintenance SuppliesSuppliClocks & Time Register Clocks3Clothes Dryers8CNC Lathes, Computerized2Coffee Grinder & Maker8Coffee Pots and Urns1Coils-Refrigeration8Coin and Bill Changing Machines3Computers, Mainframe, LAN & Personal12Computer Software1Computer Software1Computer Integrated Machinery2Computer Driven Mills & Lathes2Compressors, Industrial8Compressors, Construction13Construction Equipment13Containers, Shipping and Storage16	
Clean Room Equipment- Semiconductor15Cleaning / Polishing Equipment, (All Types)8Cleaning & Maintenance SuppliesSuppliClocks & Time Register Clocks3Clothes Dryers8CNC Lathes, Computerized2Coffee Grinder & Maker8Coffee Pots and Urns1Coils-Refrigeration8Con counting Machines3Computers, Mainframe, LAN & Personal12Computer Peripherals & Components12Computer Software1Computer Integrated Machinery2Computer Driven Mills & Lathes2Compaction Equipment, Construction13Compressors, Industrial8Compressors, Construction13Construction Equipment13Containers, Shipping and Storage16	
Cleaning / Polishing Equipment, (All Types)8Cleaning & Maintenance SuppliesSuppliClocks & Time Register Clocks3Clothes Dryers8CNC Lathes, Computerized2Coffee Grinder & Maker8Coffee Pots and Urns1Coils-Refrigeration8Coin Counting Machines3Computers, Mainframe, LAN & Personal12Computer Peripherals & Components12Computer Software1Computer Integrated Machinery2Computer Driven Mills & Lathes2Compaction Equipment, Construction13Construction Equipment13Construction Equipment13Containers, Shipping and Storage16	
Cleaning & Maintenance SuppliesSuppliClocks & Time Register Clocks3Clothes Dryers8CNC Lathes, Computerized2Coffee Grinder & Maker8Coffee Pots and Urns1Coils-Refrigeration8Coin and Bill Changing Machines3Coin Counting Machines8Computers, Mainframe, LAN & Personal12Computer Peripherals & Components12Computer Software1Computer Integrated Machinery2Computer Driven Mills & Lathes2Compaction Equipment, Construction13Compressors, Industrial8Compressors, Construction13Construction Equipment13Containers, Shipping and Storage16	
Clocks & Time Register Clocks3Clothes Dryers8CNC Lathes, Computerized2Coffee Grinder & Maker8Coffee Pots and Urns1Coils-Refrigeration8Coin and Bill Changing Machines3Coin Counting Machines8Computers, Mainframe, LAN & Personal12Computer Peripherals & Components12Computer Software1Computer Integrated Machinery2Computer Driven Mills & Lathes2Compressors, Industrial8Compressors, Construction13Construction Equipment13Containers, Shipping and Storage16	
Clothes Dryers8CNC Lathes, Computerized2Coffee Grinder & Maker8Coffee Pots and Urns1Coils-Refrigeration8Coin and Bill Changing Machines3Coin Counting Machines8Computers, Mainframe, LAN & Personal12Computer Peripherals & Components12Computer Software1Computer Integrated Machinery2Computer Driven Mills & Lathes2Compressors, Industrial8Compressors, Construction13Construction Equipment13Containers, Shipping and Storage16	
CNC Lathes, Computerized2Coffee Grinder & Maker8Coffee Pots and Urns1Coils-Refrigeration8Coin and Bill Changing Machines3Coin Counting Machines8Computers, Mainframe, LAN & Personal12Computer Peripherals & Components12Computer Software1Computer Integrated Machinery2Computer Driven Mills & Lathes2Compressors, Industrial8Compressors, Construction13Construction Equipment13Containers, Shipping and Storage16	
Coffee Grinder & Maker8Coffee Pots and Urns1Coils-Refrigeration8Coin and Bill Changing Machines3Coin Counting Machines8Computers, Mainframe, LAN & Personal12Computer Peripherals & Components12Computer Software1Computer Integrated Machinery2Computer Driven Mills & Lathes2Compressors, Industrial8Compressors, Construction13Construction Equipment13Construction Equipment13Containers, Shipping and Storage16	
Coffee Pots and Urns1Coils-Refrigeration8Coin and Bill Changing Machines3Coin Counting Machines8Computers, Mainframe, LAN & Personal12Computer Peripherals & Components12Computer Peripherals & Components12Computer Software1Computer Integrated Machinery2Computer Driven Mills & Lathes2Compressors, Industrial8Compressors, Construction13Construction Equipment13Construction Equipment13Containers, Shipping and Storage16	
Coils-Refrigeration8Coin and Bill Changing Machines3Coin Counting Machines8Computers, Mainframe, LAN & Personal12Computer Peripherals & Components12Computer Software1Computerized Assembly Machinery2Computer Integrated Machinery2Computer Driven Mills & Lathes2Compressors, Industrial8Compressors, Construction13Construction Equipment13Construction Equipment13Construction Equipment13Containers, Shipping and Storage16	
Coin and Bill Changing Machines3Coin Counting Machines8Computers, Mainframe, LAN & Personal12Computer Peripherals & Components12Computer Software1Computerized Assembly Machinery2Computer Integrated Machinery2Computer Driven Mills & Lathes2Compressors, Industrial8Compressors, Construction13Construction Equipment13Construction Equipment13Containers, Shipping and Storage16	
Coin Counting Machines8Computers, Mainframe, LAN & Personal12Computer Peripherals & Components12Computer Software1Computer Software1Computerized Assembly Machinery2Computer Integrated Machinery2Computer Driven Mills & Lathes2Compressors, Industrial8Compressors, Construction13Construction Equipment13Construction Equipment13Construction Equipment13Containers, Shipping and Storage16	
Computers, Mainframe, LAN & Personal12Computer Peripherals & Components12Computer Software1Computerized Assembly Machinery2Computer Integrated Machinery2Computer Driven Mills & Lathes2Compaction Equipment, Construction13Compressors, Industrial8Construction Equipment13Construction Equipment13Construction Equipment13Construction Equipment13Containers, Shipping and Storage16	
Computer Peripherals & Components12Computer Software1Computerized Assembly Machinery2Computer Integrated Machinery2Computer Driven Mills & Lathes2Compaction Equipment, Construction13Compressors, Industrial8Compressors, Construction13Construction Equipment13Construction Equipment13Construction Equipment13Construction Equipment13Containers, Shipping and Storage16	
Computer Software1Computerized Assembly Machinery2Computer Integrated Machinery2Computer Driven Mills & Lathes2Compaction Equipment, Construction13Compressors, Industrial8Compressors, Construction13Construction Equipment13Construction Equipment13Construction Equipment13Construction Equipment13Containers, Shipping and Storage16	
Computerized Assembly Machinery2Computer Integrated Machinery2Computer Driven Mills & Lathes2Compaction Equipment, Construction13Compressors, Industrial8Compressors, Construction13Construction Equipment13Construction Equipment13Construction Equipment13Construction Equipment13Containers, Shipping and Storage16	
Computer Integrated Machinery2Computer Driven Mills & Lathes2Compaction Equipment, Construction13Compressors, Industrial8Compressors, Construction13Construction Equipment13Construction Equipment13Containers, Shipping and Storage16	
Computer Driven Mills & Lathes2Compaction Equipment, Construction13Compressors, Industrial8Compressors, Construction13Construction Equipment13Containers, Shipping and Storage16	_
Compaction Equipment, Construction13Compressors, Industrial8Compressors, Construction13Construction Equipment13Containers, Shipping and Storage16	
Compressors, Industrial8Compressors, Construction13Construction Equipment13Containers, Shipping and Storage16	
Compressors, Construction13Construction Equipment13Containers, Shipping and Storage16	
Construction Equipment13Containers, Shipping and Storage16	
Containers, Shipping and Storage 16	
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 <b>15</b>	

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
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
Fire Extinguishers, Portable	5

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
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

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 Lockers       8         Meat Packing & Processing Equipment       8         Medical Equipment & Fixtures       7         Menu Boards       5         "Merchandise Plckup Towers       8         Metal Fabrication Equipment*       8         Metal Working Tools       8         Microwave Communication Equipment       3         Microwave Ovens       8         Milling Equipment       8         Milling Equipment       8         Milling Equipment       13         Mirors       5         Mixers, Industrial       8         Mixers, Cement       13         Modems, Computer       12         Molds, Short Life       1         Motor Homes & Scotters - Street (Age Based)       11         Motor cycles, Off Highway (Age Based)       9         Movie Projection Equipment       8         Motor Projection Equipment       8         Mot	Description	Class
Manufacturing Equipment* (See C-7)8Massage Tables & Fixtures5Meat Blocks5Meat Cases - Refrigerated8Meat Lockers8Meat Packing & Processing Equipment8Medical Equipment & Fixtures7Menu Boards5'Merchandise Plckup Towers8Mesoptomer - Medical7Metal Fabrication Equipment*8Microwave Communication Equipment3Microwave Communication Equipment8Milling Equipment8Milling Equipment8Miniature Golf Course Fixtures5Mining Heavy Equipment13Mixers, Industrial8Mixers, Cement13Modems, Computer12Molds, Short Life1Motor Plcture Prints1Motor Orels & Scooters -Street (Age Based)9Movie Projection Equipment8MRI Machines2Musrial Gas Exploration Equipment8Mitorocycles, Off Highway (Age Based)9Movie Projection Equipment5Natural Gas Exploration Equipment20Nightstands5Nitrous Oxide Systems and Tanks7Off-Highway Trucks (Non-Licensed)6Office Auchines (Non Computer)3Office Supplies5Oli and Gas Exploration Equipment20Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Oil and Gas Well Equipment20Oil and Gas Well Eq	Mannequins & Other Clothing Displays	5
Massage Tables & Fixtures5Meat Blocks5Meat Cases - Refrigerated8Meat Lockers8Meat Lockers8Medical Equipment & Fixtures7Menu Boards5"Merchandise Pickup Towers8Mesoptomer - Medical7Metal Fabrication Equipment*8Metal Fabrication Equipment*8Microscope8Microwave Communication Equipment3Microwave Ovens8Milling Equipment8Milling Equipment8Miniature Golf Course Fixtures5Mining Heavy Equipment13Mirrors5Mixers, Cement13Modems, Computer12Molds, Short Life1Motrorycles, Off Highway (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Tucks (Non-Licensed)6Office Furniture (except office machines)5Office Machines (Non Computer)3Office Supplies5Oil and Gas Exploration Equipment20Oil and Gas Exploration Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Ordical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical<		
Meat Blocks5Meat Cases - Refrigerated8Meat Lockers8Meat Packing & Processing Equipment8Medical Equipment & Fixtures7Menu Boards5'Merchandise Plckup Towers8Mesoptomer - Medical7Metal Fabrication Equipment*8Metal Working Tools8Microwave Communication Equipment3Microwave Ovens8Milling Equipment8Milling Equipment8Miniature Golf Course Fixtures5Mining Heavy Equipment13Mirrors5Mixers, Industrial8Mixers, Computer12Molds, Short Life1Motrury Equipment8Motor Picture Prints1Motor Oycels & Scooters -Street (Age Based)9Movie Projection Equipment8MRI Machines2Nuiscial Instruments5Night Depositories5Night Depositories5Night Depositories5Night Depositories5Office Auchines (Non Computer)3Office Supplies5Office Supplies5Office Auchines (Non Computer)3Office Supplies5Oil and Gas Exploration Equipment20Optihalmoscope, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7<		5
Meat Cases - Refrigerated8Meat Lockers8Meat Packing & Processing Equipment8Medical Equipment & Fixtures7Menu Boards5'Merchandise Plckup Towers8Mesoptomer - Medical7Metal Fabrication Equipment*8Metal Working Tools8Microscope8Microwave Communication Equipment3Microwave Communication Equipment8Milk Processing Equipment8Milling Equipment8Miniature Golf Course Fixtures5Mining Heavy Equipment13Mirors5Mixers, Industrial8Modems, Computer12Molds, Short Life1Motor Homes (Uniform Fee)14Motorcycles & Scoeters -Street (Age Based)11Motorcycles, Off Highway (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Office Furniture (except office machines)5Office Machines (Non Computer)3Office Supplies5Oil and Gas Exploration Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medica		5
Meat Lockers8Meat Packing & Processing Equipment8Medical Equipment & Fixtures7Menu Boards5'Merchandise Plckup Towers8Mesoptomer - Medical7Metal Fabrication Equipment*8Metal Working Tools8Microwave Communication Equipment3Microwave Ovens8Miling Equipment8Milling Equipment8Miniture Golf Course Fixtures5Mining Heavy Equipment13Mirors5Mixers, Industrial8Mixers, Cement13Modems, Computer12Molds, Short Life1Motor Picture Prints1Motor Picture Prints1Motor Cycles & Scooters -Street (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Night Depositories5Night Depositories5Night Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off-Highway Recreation Vehicles (Age Based)9Off-Highway Trucks (Non-Licensed)6Office Machines (Non Computer)3Office Supplies5Oil and Gas Exploration Equipment20Oli and Gas Exploration Equipment20Optiand Gas Exploration Equipment20Olfice Machines (Non Computer)3Office Supplies5Oil and Gas Exploration Equipment20Optiand G	Meat Cases - Refrigerated	
Medical Equipment & Fixtures7Menu Boards5'Merchandise Plckup Towers8Mesoptomer - Medical7Metal Fabrication Equipment*8Microscope8Microwave Communication Equipment3Microwave Communication Equipment8Milling Equipment8Mining Heavy Equipment8Mining Heavy Equipment13Mirrors5Mixers, Industrial8Mixers, Cement13Moders, Computer12Molds, Short Life1Motrorycles, & Scooters - Street (Age Based)11Motrorycles, Off Highway (Age Based)9Movic Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment8MRI Machines2Musical Instruments5Night Depositories5Night Depositories5Nightstands5Office Furniture (except office machines)5Office Machines (Non Computer)3Office Supplies5Oli and Gas Exploration Equipment20Optical Equipment, Medical7Optical Equipment, Medical7		8
Medical Equipment & Fixtures7Menu Boards5'Merchandise Plckup Towers8Mesoptomer - Medical7Metal Fabrication Equipment*8Microscope8Microwave Communication Equipment3Microwave Communication Equipment8Milling Equipment8Mining Heavy Equipment8Mining Heavy Equipment13Mirrors5Mixers, Industrial8Mixers, Cement13Moders, Computer12Molds, Short Life1Motrorycles, & Scooters - Street (Age Based)11Motrorycles, Off Highway (Age Based)9Movic Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment8MRI Machines2Musical Instruments5Night Depositories5Night Depositories5Nightstands5Office Furniture (except office machines)5Office Machines (Non Computer)3Office Supplies5Oli and Gas Exploration Equipment20Optical Equipment, Medical7Optical Equipment, Medical7	Meat Packing & Processing Equipment	8
Menu Boards5'Merchandise Plckup Towers8Mesoptomer - Medical7Metal Fabrication Equipment*8Metal Working Tools8Microscope8Microwave Communication Equipment3Microwave Ovens8Milling Equipment8Milling Equipment8Miniature Golf Course Fixtures5Mining Heavy Equipment13Mirrors5Mixers, Industrial8Mixers, Cement13Modems, Computer12Molds, Short Life1Motor Picture Prints1Motor Homes (Uniform Fee)14Motorcycles & Scooters -Street (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Night Depositories5Night Sands5Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office Machines (Non Computer)3Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Well Equipment20Oil and Gas Well Equipment20Oil and Gas Well Equipment20Oil and Gas Well Equipment20Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical <td></td> <td>7</td>		7
'Merchandise Pickup Towers8Mesoptomer - Medical7Metal Fabrication Equipment*8Metal Working Tools8Microscope8Microwave Communication Equipment3Microwave Ovens8Milling Equipment8Miniture Golf Course Fixtures5Mining Heavy Equipment13Mirrors5Mixers, Industrial8Modems, Computer12Molds, Short Life1Motrury Equipment13Motrory Equipment14Motor Homes (Uniform Fee)14Motorcycles, Scotters -Street (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night bepositories5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off-Highway Recreation Vehicles (Age Based)9Office Furniture (except office machines)5Office Machines (Non Computer)3Office Supplies5Office and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical <td></td> <td>5</td>		5
Mesoptomer - Medical7Metal Fabrication Equipment*8Metal Working Tools8Microscope8Microwave Communication Equipment3Microwave Ovens8Milling Equipment8Milling Equipment8Miniature Golf Course Fixtures5Mining Heavy Equipment13Mirrors5Mixers, Industrial8Mixers, Cement13Modems, Computer12Molds, Short Life1Motroryzleg & Scooters -Street (Age Based)11Motorcycles, Off Highway (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Night Stands5Night Depositories5Night Depositories5Night Depositories5Off-Highway Recreation Vehicles (Age Based)9Off-Highway Recreation Vehicles (Age Based)9Off-Highway Recreation Vehicles (Age Based)9Off-Highway Recreation Vehicles (Age Based)9Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Auchines (Non Computer)3Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Optical Equipment, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7) <td>'Merchandise Pickup Towers</td> <td></td>	'Merchandise Pickup Towers	
Metal Fabrication Equipment*8Metal Working Tools8Microscope8Microwave Communication Equipment3Microwave Ovens8Milk Processing Equipment8Milling Equipment8Mining Heavy Equipment13Mirrors5Mining Heavy Equipment13Mirrors5Mixers, Industrial8Mixers, Cement13Modems, Computer12Molds, Short Life1Motrory Equipment8Motion Picture Prints1Motor Homes (Uniform Fee)14Motorcycles & Scooters -Street (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Nightstands5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office Machines (Non Computer)3Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		7
Metal Working Tools8Microscope8Microwave Communication Equipment3Microwave Ovens8Milk Processing Equipment8Milling Equipment8Miniature Golf Course Fixtures5Mining Heavy Equipment13Mirrors5Mixers, Industrial8Mixers, Cement13Modems, Computer12Molds, Short Life1Mortuary Equipment8Motor Picture Prints1Motor Homes (Uniform Fee)14Motorcycles, Scooters -Street (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Nightstands5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Office Furniture (except office machines)5Office Machines (Non-Licensed)6Office Machines (Non Computer)3Office and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Exploration Equipment20Oil and Gas Exploration Equipment20Oil and Gas Exploration Equipment20Optical Equipment, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		8
Microscope8Microwave Communication Equipment3Microwave Ovens8Milk Processing Equipment8Milling Equipment8Miniature Golf Course Fixtures5Mining Heavy Equipment13Mirrors5Mixers, Industrial8Mixers, Cement13Modems, Computer12Molds, Short Life1Mortuary Equipment8Motion Picture Prints1Motor Homes (Uniform Fee)14Motorcycles & Scooters -Street (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Nightstands5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Supplies5Office Machines (Non Computer)3Office Supplies5Office Machines (Non Computer)3Office Supplies5Office Machines (Non Computer)3Office Supplies5Office and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Exploration Equipment20Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Ovens - All Types8Packaging Equipment* (See C-7) <td></td> <td>8</td>		8
Microwave Communication Equipment3Microwave Ovens8Milk Processing Equipment8Milling Equipment8Miniature Golf Course Fixtures5Mining Heavy Equipment13Mirrors5Mixers, Industrial8Mixers, Cement13Modems, Computer12Molds, Short Life1Mortuary Equipment8Motion Picture Prints1Motor Homes (Uniform Fee)14Motorcycles & Scooters -Street (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office Machines (Non Computer)3Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Ovens - All Types8Packaging Equipment* (See C-7)8		
Microwave Ovens8Milk Processing Equipment8Milling Equipment8Miniature Golf Course Fixtures5Mining Heavy Equipment13Mirrors5Mixers, Industrial8Mixers, Cement13Modems, Computer12Molds, Short Life1Mortuary Equipment8Motion Picture Prints1Motor Homes (Uniform Fee)14Motorcycles & Scooters -Street (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off-Highway Tucks (Non-Licensed)6Office Furniture (except office machines)5Office Machines (Non Computer)3Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Ovens - All Types8Packaging Equipment* (See C-7)8		3
Milling Equipment8Miniature Golf Course Fixtures5Mining Heavy Equipment13Mirrors5Mixers, Industrial8Mixers, Cement13Modems, Computer12Molds, Short Life1Mortuary Equipment8Motion Picture Prints1Motor Homes (Uniform Fee)14Motorcycles & Scooters -Street (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Office Furniture (except office machines)5Office Supplies5Office Machines (Non Computer)3Office Supplies5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Ovens - All Types8Packaging Equipment* (See C-7)8		
Milling Equipment8Miniature Golf Course Fixtures5Mining Heavy Equipment13Mirrors5Mixers, Industrial8Mixers, Cement13Modems, Computer12Molds, Short Life1Mortuary Equipment8Motion Picture Prints1Motor Homes (Uniform Fee)14Motorcycles & Scooters -Street (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Office Furniture (except office machines)5Office Supplies5Office Machines (Non Computer)3Office Supplies5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Ovens - All Types8Packaging Equipment* (See C-7)8		-
Miniature Golf Course Fixtures5Mining Heavy Equipment13Mirrors5Mixers, Industrial8Mixers, Cement13Modems, Computer12Molds, Short Life1Mortuary Equipment8Motion Picture Prints1Motor Homes (Uniform Fee)14Motorcycles & Scooters -Street (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Office Furniture (except office machines)5Office Supplies5Office Supplies5Office Supplies5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Ovens - All Types8Packaging Equipment* (See C-7)8		8
Mining Heavy Equipment13Mirrors5Mixers, Industrial8Mixers, Cement13Modems, Computer12Molds, Short Life1Mortuary Equipment8Motion Picture Prints1Motor Homes (Uniform Fee)14Motorcycles & Scooters -Street (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Office Furniture (except office machines)5Office Supplies5Office Supplies5Office Supplies5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		5
Mirrors5Mixers, Industrial8Mixers, Cement13Modems, Computer12Molds, Short Life1Mortuary Equipment8Motion Picture Prints1Motor Homes (Uniform Fee)14Motorcycles & Scooters -Street (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Office Furniture (except office machines)5Office Supplies5Office Supplies5Office Supplies5Office and Concession Trailers5Oil and Gas Exploration Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		
Mixers, Industrial8Mixers, Cement13Modems, Computer12Molds, Short Life1Mortuary Equipment8Motion Picture Prints1Motor Homes (Uniform Fee)14Motorcycles & Scooters -Street (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Nitrous Oxide Systems and Tanks7Off-Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office Supplies5Office Supplies5Office Supplies5Offica Ad Concession Trailers5Oil and Gas Exploration Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		
Mixers, Cement13Modems, Computer12Molds, Short Life1Mortuary Equipment8Motion Picture Prints1Motor Homes (Uniform Fee)14Motorcycles & Scooters -Street (Age Based)11Motorcycles, Off Highway (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Nightstands5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8	Mixers, Industrial	
Modems, Computer12Molds, Short Life1Mortuary Equipment8Motion Picture Prints1Motor Homes (Uniform Fee)14Motorcycles & Scooters -Street (Age Based)11Motorcycles, Off Highway (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Night Depositories5Nightstands5Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office Machines (Non Computer)3Office and Concession Trailers5Oil and Gas Exploration Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		13
Molds, Short Life1Mortuary Equipment8Motion Picture Prints1Motor Homes (Uniform Fee)14Motorcycles & Scooters -Street (Age Based)11Motorcycles, Off Highway (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Nightstands5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office Machines (Non Computer)3Office and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Optical Equipment, Medical7Optical Equipment, Medical7Optical Equipment, Medical7Ovens - All Types8Packaging Equipment* (See C-7)8		
Mortuary Equipment8Motion Picture Prints1Motor Homes (Uniform Fee)14Motor Cycles & Scooters -Street (Age Based)11Motorcycles, Off Highway (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Nightstands5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Optical Equipment, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8	Molds. Short Life	
Motion Picture Prints1Motor Homes (Uniform Fee)14Motor Cycles & Scooters -Street (Age Based)11Motorcycles, Off Highway (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Nightstands5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		8
Motor Homes (Uniform Fee)14Motorcycles & Scooters -Street (Age Based)11Motorcycles, Off Highway (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Nightstands5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		-
Motorcycles & Scooters -Street (Age Based)11Motorcycles, Off Highway (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Nightstands5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		14
Motorcycles, Off Highway (Age Based)9Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Night Depositories5Nightstands5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office Machines (Non Computer)3Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Optical Equipment, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		11
Movie Projection Equipment8MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Night Depositories5Nightstands5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office Machines (Non Computer)3Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oli and Gas Well Equipment20Optical Equipment, Medical7Optical Equipment, Medical7Ovens - All Types8Packaging Equipment* (See C-7)8		9
MRI Machines2Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Night Depositories5Nightstands5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office Machines (Non Computer)3Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Optical Equipment, Medical7Optical Equipment, Medical7Ovens - All Types8Packaging Equipment* (See C-7)8		8
Musical Instruments5Natural Gas Exploration Equipment20Night Depositories5Nightstands5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office Machines (Non Computer)3Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Optical Equipment, Medical7Optical Equipment, Medical7Ovens - All Types8Packaging Equipment* (See C-7)8		2
Night Depositories5Nightstands5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office Machines (Non Computer)3Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8	Musical Instruments	5
Night Depositories5Nightstands5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office Machines (Non Computer)3Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8	Natural Gas Exploration Equipment	20
Nightstands5Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office Machines (Non Computer)3Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		
Nitrous Oxide Systems and Tanks7Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office Machines (Non Computer)3Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Optical Equipment, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		5
Off-Highway Recreation Vehicles (Age Based)9Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office Machines (Non Computer)3Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Optical Equipment, Medical7Optical Equipment, Medical7Ovens - All Types8Packaging Equipment* (See C-7)8	× · · · · · · · · · · · · · · · · · · ·	7
Off Highway Trucks (Non-Licensed)6Office Furniture (except office machines)5Office Machines (Non Computer)3Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		9
Office Furniture (except office machines)5Office Machines (Non Computer)3Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		6
Office Machines (Non Computer)3Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		5
Office SuppliesSuppliesOffice and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		3
Office and Concession Trailers5Oil and Gas Exploration Equipment20Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		Supplies
Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		1
Oil and Gas Well Equipment20Opthalmoscope, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8	Oil and Gas Exploration Equipment	20
Opthalmoscope, Medical7Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		20
Optical Equipment, Medical7Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		7
Oscilloscope3Ovens - All Types8Packaging Equipment* (See C-7)8		7
Ovens - All Types8Packaging Equipment* (See C-7)8		1
Packaging Equipment* (See C-7) 8		8
		8
		8

Description	Class
Paint Spray Booths	8
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 Supplies	Supplies
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)	0 8
	0 8
Processing Equipment - Industrial Production Equipment, Radio & TV	о 3
Produce Tables	5

Description	Class
Programmable embroidery machines	12
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
Replacement Parts	Supplies
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

Description	Class
Sheds, Portable & Moveable Structures	5
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

Part I

I

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 Trench Boxes	16 5
Truck Campers (Age Based)	5 18a
Trucks - Heavy & Med Duty, Unlicensed	6 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

## Utah State Tax Commission - Property Tax Division

### 2022 Personal Property Alphabetical Classification Guide

Part I

### **Additional Information**

- \* This type equipment may be classified as Compter 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.

Supplies are valued and assessed on hand, at cost including freight-in, on January 1st.

- Supplies include consumable items not held for sale in the ordinary course of business.

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

In "BOLD" = New items added for this year



Property Listing by Class

. Part II

Description	
Class 1 - Short Life Property	
Barricades	Ado
Bath Mats	Ala
Batteries	Am
Bed Spreads, Bed Sheets & Linens	ATI
Blankets	Aut
Books & Libraries	Aut
Cad / Cam Systems Software	Bea
Camping Gear - Short Life	Bic
Cement Forms - Light Duty	Bill
Coffee Pots and Urns	Boy
Computer Software	Cat
Dies, Jigs & Patterns, Short Life	Cat
Directional Signs, (Construction)	Cat
LAN Systems Software	Cal
Library & Media Materials / Books	Car
Linens, Towels, Etc.	Car
Molds -Short Life	Car
Motion Picture Prints	Car
Pallets	Cas
Parachutes	Che
Plants, Decorative	Clo
Pots, Pans & Utensils	Coi
Silverware and Utensils	Cre
Software (Packaged)	Cur
Tooling, Industrial, Short Life	Dig
Towels & Linens	Driv
Toys	Dro
Tuxedo & Costume Rentals	Dup
Uniforms	Em
Utensils	Fax
	Glo

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

# 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

Description	Description
Class 3 - Short Life Equipment (con't)	Class 5 - Trade Fixtures & Furniture (con't)
Scanners, Bar Code	Display Cases (Non Refrigerated)
Scuba Gear- Rental	Display Fixtures
Shopping Carts, Retail	Dividers, Room
Small Equipment Rentals	Dollies & Carts
Sound Systems	Draperies & Rods
Speech Synthesizers	Dressers, Nightstands & Hutches
Studio Equipment Sound & Video	Dumpsters - Lift Type
Surveillance Camera Systems	Exercise & Gym Equipment
Survey Devices, Transits, Laser Types	Fiber Optic Lines
Telephone Systems, Phones (Includes Cellular)	File Cabinets & Rolling File Systems
Tents	Fire Extinguishers, Portable
Ticket Dispensers	Flag Poles
Typewriters, Office Machines	Fountains, Built-in and Free Standing
UKU Finger Print Reader	Furniture
Vending Dispensing Machines	Garbage - Trash Containers (20 Gal)
Video Game Machines	Gondola Shelving
Video Recording Machines (VCR's)	Greenhouses (Retail)
Class 5 - Trade Fixtures & Furniture	Grocery Display & Storage Fixtures
Apartment Furniture	Guns - Firearms
Apparel Racks	Hanging Racks
Aquarium	Humidifiers
Auditorium Seating	Ironing Boards
Awnings	Kiosk Carts & Booths
Baby Cribs	Ladders
Bars & Back bars	Lamps, Arc
Beauty and Barber Shop/Salon Fixtures	Lamps, Infrared
Beds Hotel / Motel	Lamp - Table
Benches	Lighting Fixtures
Billboard LED Components @ (See C7)	Loading Racks
Bins, Portable	Lockers
Blinds / Shades	Luggage Carts and Racks
Boat Docks, Portable	Maid Carts, Hotel & Motel
Booths, Sheds & Kiosks - Portable	Manicure Tables
Buildings & Sheds - Portable	Mannequins & Other Clothing Displays
Butcher Blocks and Tables	Meat Blocks
Cabinets	Menu Boards
Cable Coaxial, (Buried or Above ground)	Miniature Golf Course Fixtures
Cable Fiber Optic, (Above Ground)	Mirrors
	Musical Instruments
Carts, All Types	Night Depositories
Cash Boxes Cashier Islands	Nightstands Office & Concession Trailers
Catwalks	
	Office Furniture (except office machines)
Chairs , Benches & Stools Checkout Counters	Paint Spray Booths Partitions, Movable
	Planters
Counters (All Types)	Platforms - Portable
Counters (All Types)	
Counters Checkout	Play Ground Equipment Podium
Decorations	
Desks Dinette Sets	Pool Tables, Ball & Cue Racks, Sticks Porta-Potties

Part II

Description	Description
Class 5 - Trade Fixtures & Furniture (cont)	Class 8 - Machinery & Equipment
Produce Tables, Grocery	Air Conditioners / Swamp Coolers
Racks, Garment & Other Types	Air Filtration Systems
Retail Fixtures	Amusement Rides
River Rafts	Automotive Lifts and Jacks
Safe Deposit Boxes	Automotive Lube Equipment
Safes	Automotive Service & Repair Equipment
Satellite Dishes and Antennas	Bakery Equipment
Scaffolding	Bar Equipment & Wet Stations
Scoreboards, All types	Barbecue Ovens
Screens, Movie Theater	Battery Chargers
Shadow Boxes	Beds, Medical
Shampoo Chairs	Beer Coolers
Sheds, Portable & Moveable Structures	Blast Furnaces
Shampoo Chairs	Blowers
Sheds, Portable & Moveable Structures	Boilers
Shelves	Bottling Equipment
Showcases	Bowling Alley Pin Setters & Equipment
Signs, Incl. Mechanical and Electrical	Break - Sheet metal
Silkscreen Fixtures	Brewery / Distilling Equipment
Sinks, Free Standing	Broadcasting / Receiving Equipment
Spas, Portable	Broilers
Spotlights	Buffers, Floor
Storage Boxes	Bun Warmers
Storage Bins, Containers	Candy Manufacturing Furnace
Swimming Pool Equipment & Fixtures	Canning Equipment
Tables	Car Wash Equipment
Tanks, Portable	Carpet Cleaners
Tanning Booths and Beds	Casting Equipment
Telephone Poles	Choppers, All Types
Televisions	Cleaning / Polishing Equipment, (All Types)
Teller Cages	Clothes Dryers
Theater Seating & Fixtures	Coffee Grinder & Maker
Tire Racks - Portable	Coils, Refrigeration
Toasters	Coin Counting Machines
Toilets - Portable	Compressors - Industrial
Tracks, Rail	Concession & Popcorn Equipment
Trays	Conveyor Rack Systems
Trench Boxes	Conveyors & Rollers - Industrial Systems
Vats, All Types	Cooling Towers
Vaults	Cranes, Hoists and Lifts - Industrial
Wall Mounted Displays and Cabinets	Creamery Equipment
Water Slides	Curbing Machine
Wine Barrels	Cylinder Hone Machines
Wine Cooler	Dairy Cases, Refrigerated
Wood Floors - Portable	Darkroom Equipment
	Deep-Fryers
Class 6 Trucks (Uniform Fee)	Dehydrators, Food
Cement Pump Trucks	Dental Equipment - Medical
Cranes on Mobile Vehicles	Diamond Color Meter

Dishwashers

Distilling Equipment

Off Highway Trucks (Non-Licensed)

Well Boring Rigs - Truck Mounted

# Utah State Tax Commission - Property Tax Division

2022 Personal Property Listing By Class

Class & - Machinery & Equipment (cont)           Dough Sheeters           Danut Making Equipment           Durig Sige - Non-Petroleum           Drill Rigs - Non-Petroleum           Drill Rigs - Non-Petroleum           Drum Micrometers           Drum Micrometers           Drum Micrometers           Drum Micrometers           Lune Systems           Electric Car Charging Stations           Electrolysis Machines - Medical           Exhaust Systems           Expresso Machines & Lath Makers           Byperson Machines & Lath Makers           Eyer Examination Equipment - Medical           Fabric Mills*           Fans & Vont Systems           Floor Cleaners, Sweepers & Polishers           Floor Cleaners, Sweepers & Polishers           Floor Cleaners, Sweepers & Polishers           Floor Cleaners           Food Processing Plant Equipment*           Medical Equipment & Entures           Food Processing Plant Equipment           Medical Equipment & Entures           Food Processing Plant Equipment           Medical Systems           Food Processing Plant Equipment           Medical Systems           Food Processing Plant Equipment           Medical Equipment & Entures	Description	Description
Donut Making Equipment         Lathes, Mechanical (Non CNC)           Dough Sheeters         Laundry / Dry Cleaning Equipment           Drilk Rijs - Non-Petroleum         Lawn Mowers & Landscape Equipment           Drink Dispensers         Lensometer, Medical           Drum Micrometers         Lensometer, Medical           Dructor Carcharging Stations         Lube Systems           Electrolysis Machines - Medical         Lumber Mill Equipment*           Exhaust Systems         Machines / Poduction and Processing           Expresso Machines & Latte Makers         Matrial/Personnel Lift, Propane or Battery           Fabric Mils*         Material/Personnel Lift, Propane or Battery           Fabris Mils*         Meat Lockers           Floor Cleaners, Sweepers & Polishers         Meat Lockers           Floor Cleaners, Sweepers & Polishers         Medical / Surgical Instruments           Food Preparation Equipment*         Mesoptomer, Medical           Food Voressing Plant Equipment         Metal Working Tools           Freeze / Slush Machines         Microware Ovens           Goad Cratis         Microware Ovens	Class 8 - Machinery & Equipment (cont)	Class 8 - Machinery & Equipment (cont)
Drill Rigs - Non-Petroleum       Lawn Mowers & Landscape Equipment         Drink Dispensers       Lenses, Medical         Dry Cleaning Equipment       Liquor Dispensing Systems         Electrolysis Machines - Medical       Lube Systems & Devices         Exam Tables - Medical       Lube Systems & Devices         Expersso Machines & Latte Makers       Machines Rop Equipment*         Expresso Machines & Latte Makers       Machines Production and Processing         Expresso Machines & Latte Makers       Matri Shake Mixers         Eye Examination Equipment - Medical       Matrial/Personnel Lift, Propane or Battery         Fabric Mills*       Meat Cases, Refrigerated         Floor Cleaners, Sweepers & Polishers       Medical Squipment         Floor Oceasing Plant Equipment*       Medical Equipment         Food Proparation Equipment       Medical Equipment         Food Proparation Equipment       Medical Squipment         Food Warmers       Medical Squipment         Food Warmers       Mills Processing Equipment         Foreze / Slush Machines       Mills Processing Equipment         Generators, Portable       Mills Processing Equipment         Galasswasher / Motor brush       Milk Processing Equipment         Galasswasher / Motor brush       Milk Processing Equipment         Mortuary Equipment / Motor		
Drill Rigs - Non-Petroleum       Lawn Mowers & Landscape Equipment         Drink Dispensers       Lenses, Medical         Dry Cleaning Equipment       Liquor Dispensing Systems         Electrolysis Machines - Medical       Lube Systems & Devices         Exam Tables - Medical       Lube Systems & Devices         Expersso Machines & Latte Makers       Machines Rop Equipment*         Expresso Machines & Latte Makers       Machines Production and Processing         Expresso Machines & Latte Makers       Matri Shake Mixers         Eye Examination Equipment - Medical       Matrial/Personnel Lift, Propane or Battery         Fabric Mills*       Meat Cases, Refrigerated         Floor Cleaners, Sweepers & Polishers       Medical Squipment         Floor Oceasing Plant Equipment*       Medical Equipment         Food Proparation Equipment       Medical Equipment         Food Proparation Equipment       Medical Squipment         Food Warmers       Medical Squipment         Food Warmers       Mills Processing Equipment         Foreze / Slush Machines       Mills Processing Equipment         Generators, Portable       Mills Processing Equipment         Galasswasher / Motor brush       Milk Processing Equipment         Galasswasher / Motor brush       Milk Processing Equipment         Mortuary Equipment / Motor	Dough Sheeters	Laundry / Dry Cleaning Equipment
Drink Dispensers       Lenses, Medical         Drum Micrometers       Lensometer, Medical         Dry Cleaning Equipment       Liquor Dispensing Systems         Electric Car Charging Stations       Lube Systems & Devices         Electrolysis Machines - Medical       Lumber Systems & Devices         Exhaust Systems       Machines Production and Processing         Expresso Machines & Latte Makers       Matr / Shake Mixers         Eye Examination Equipment - Medical       Matr / Shake Mixers         Fabric Mills*       Material/Personnel Lift, Propane or Battery         Fans & Vert Systems       Meat Cackers         Floor Cleaners, Sweepers & Polishers       Meat Cackers         Floor Cleaners, Sweepers & Polishers       Meat Cackers         Food Processing Plant Equipment       Medical Equipment & Medical         Food Processing Plant Equipment       Mectanation Equipment & Medical         Food Warmers       Microware Ovens         Generators, Backup systems       Microware Ovens         Generators, Portable       Milling Equipment         Glasswaher / Motor brush       Mixers, Industrial         Grides, Floot Caner Shop       Optical Equipment, Medical         Grides, Electric and Gas       Optical Equipment, Medical         Grides, Floot Caner Shop       Optical Equipment, Medical		
Drum Micrometers         Lensometer, Medical           Dry Cleaning Equipment         Liquor Dispensing Systems           Electrolysis Machines - Medical         Lube Systems & Devices           Exam Tables - Medical         Machine Shop Equipment*           Exam Tables - Medical         Machine Shop Equipment*           Expresso Machines & Latte Makers         Machine Shop Equipment*           Fabric Mills*         Machine Shop Equipment*           Fabric Mills*         Machine Shop Equipment*           Finishers / Iron Presses         Meat Lockers           Floor Cleaners, Sweepers & Polishers         Medical Equipment & Fixtures           Food Processing Plant Equipment*         Medical Surgical Instruments           Food Processing Plant Equipment         Medical Surgical Instruments           Food Processing Plant Equipment         Medical Equipment*           Food Processing Plant Equipment         Medical Equipment*           God Carts         Milk Processing Equipment           Gas Pumps & Dispensers         Milk Processing E		
Dry Cleaning Equipment       Liquor Dispensing Systems         Electrolysis Machines - Medical       Lumber Nill Equipment         Examuration Equipment - Medical       Machine Shop Equipment*         Expresso Machines & Latte Makers       Mathine Shop Equipment*         Expresso Machines & Latte Makers       Mathine Shop Equipment*         Expresso Machines & Latte Makers       Mathine Shop Equipment*         Fabric Mills*       Material/Personnel Lift, Propane or Battery         Fabris Mills*       Meta Cases, Refrigerated         Finishers / Iron Presses       Metal Cases, Refrigerated         Floor Cleaners, Sweepers & Polishers       Meat Cases, Refrigerated         Food Preparation Equipment       Medical / Surgical Instruments         Food Preparation Equipment       Medical / Surgical Instruments         Food Preparation Equipment       Metal Working Tools         Freeze / Slush Machiners       Metal Working Tools         Gas Pumps & Dispensers       Microwave Ovens         Generators, Backup systems       Miler Quipment         Glasswasher / Motor brush       Mixers, Industrial         Grides, Electric and Gas       Optical Equipment*         Hoods       Optical Equipment*         Hoods, Cortars       Packaging Equipment*         Hoods, Portable       Patiet Mixing and Dispens		
Electric Car Charging Stations         Lube Systems & Devices           Electrolysis Machines - Medical         Lumber Mill Equipment*           Exhaust Systems         Machinery, Production and Processing           Expresso Machines & Latte Makers         Malt / Shake Mixers           Expresso Machines & Latte Makers         Malt / Shake Mixers           Finishers / Iron Presses         Matt / Shake Mixers           Floor Cleaners, Sweepers & Polishers         Medical Equipment & Fixtures           Food Orcessing Plant Equipment         Mechanises           Food Preparation Equipment         Mechanises           Food Preparation Equipment         Mechanise           Food Preparation Equipment         Mechanise           Food Preparation Equipment         Mechanise           Food Preparation Equipment         Mechanise           Food Warmers         Microwave Ovens           Generators, Backup systems         Mikers, Industrial           Generators, Backup systems         Mikers, Industrial           Glazer         Mortury Equipment           Griddes , Electric and Gas         Nitrous Oxide Systems and Tanks           Grinders - Shop         Optical Equipment           Goriders - Shop         Optical Equipment           Hosts, Electric         Pailet Lifk / Jacks		
Electrolysis Machines - Medical         Lumber Mill Equipment           Exam Tables - Medical         Machiney, Production and Processing           Expresso Machines & Latte Makers         Mathire, Production and Processing           Expresso Machines & Latte Makers         Mathire, Production and Processing           Expresso Machines & Latte Makers         Matri/Shake Mixers           Eye Examination Equipment - Medical         Manufacturing Equipment*           Fabric Mills*         Material/Personnel Lift, Propane or Battery           Fabris Mills*         Meat Cases, Refrigerated           Finishers / Iron Presses         Meat Lockers           Floor Cleaners, Sweepers & Polishers         Meat Lockers           Floor Cleaners, Sweepers & Polishers         Meat Lockers           Food Processing Plant Equipment         Mechandise Plckup Towers           Food Processing Plant Equipment*         Mestal Babrication Equipment*           Food Warmers         Metal Working Tools           Freeze / Slush Machines         Microwave Ovens           Generators, Portable         Milling Equipment           Galaswasher / Motor brush         Mixers, Industrial           Glaswasher / Motor brush         Mixers, Industrial           Grinders - Shop         Optical Equipment*           Grinders - Shop         Optical Equipment* <td></td> <td></td>		
Exam Tables - Medical         Machine Shop Equipment*           Exhaust Systems         Machiners, Production and Processing           Expresso Machines & Latte Makers         Malt / Shake Mixers           Eye Examination Equipment - Medical         Mant/acturing Equipment*           Fabric Mills*         Matteral/Personnel Lift, Propane or Battery           Fans & Vent Systems         Meat Cases, Refrigerated           Finishers / Iron Presses         Meat Lockers           Floor Cleaners, Sweepers & Polishers         Medical Equipment & Fixtures           Food Prozessing Plant Equipment         Merchandise Pickup Towers           Food Prozessing Plant Equipment*         Mesoptomer, Medical           Food Varmers         Metal Fabrication Equipment*           Foundry Machinery & Equipment         Metal Working Tools           Freeze / Slush Machines         Microscope           Generators, Backup systems         Microwave Ovens           Generators, Portable         Milling Equipment           Galasswasher / Motor brush         Mixers, Industrial           Grills & Hoods         Optical Equipment           Grills & Hoods         Optical Equipment           Grills & Hoods         Optical Equipment           Grills & Hoods         Palet Lift, J Jacks           Palets, Lift, J Jacks         Pale		
Exhaust Systems         Machinery, Production and Processing           Expresso Machines & Latte Makers         Malt / Shake Mixers           Eye Examination Equipment - Medical         Manufacturing Equipment*           Fabric Mills*         Material/Personnel Lift, Propane or Battery           Finishers / Iron Presses         Meat Lockers           Floor Cleaners, Sweepers & Polishers         Medical / Surgical Instruments           Food Cutting and Slicing Machinery         Medical Equipment & Fixtures           Food Preparation Equipment         Metria Policium           Food Preparation Equipment         Metria Fabrication Equipment           Food Warmers         Metal Fabrication Equipment*           Food Warmers         Metal Fabrication Equipment*           Food Warmers         Metal Fabrication Equipment*           Foreze / Slush Machines         Microscope           Generators, Backup systems         Milk Processing Equipment           Glasswaher / Motor brush         Mixers           Galasswaher / Motor Suppo         Optical Equipment           Glasswaher / Motor Suppo         Optical Equipment           Heists and Lifs - Aute & Manufacturing         Paike Kinging Equipment*           Hoists and Lifs - Aute & Manufacturing         Paike Lifs / Jacks           Hoists and Lifs - Aute & Manufacturing         Paike Lifs		
Expresso Machines & Latte Makers         Matt / Shake Mixers           Eye Examination Equipment - Medical         Manufacturing Equipment*           Fabric Mills*         Materi/Personnel Lift, Propane or Battery           Fans & Vent Systems         Meat Lockers           Floor Cleaners, Sweepers & Polishers         Meat Lockers           Floor Cleaners, Sweepers & Polishers         Meat Acking & Processing Equipment           Floor Cleaners, Sweepers & Polishers         Medical / Surgical Instruments           Food Proparation Equipment         Medical Equipment & Medical Equipment & Medical Equipment & Medical Morking & Equipment           Food Processing Plant Equipment         Metal Fabrication Equipment           Foundry Machinery & Dispensers         Microwave Ovens           Generators, Portable         Mirk Processing Equipment           Glazer         Mortury Equipment           Golf Carts         Morium Scope, Medical           Grinders, Food         Optaal moscope, Medical           Grinders, Food         Optaal Equipment*           Hosts and Lifts - Auto & Manufacturing         Paite Machines           Hoists and Lifts - Auto & Manufacturing         Paite Machines           Hoists, Electric         Paite Machines           Hoods         Optraal Equipment*           Hostury Equipment & Fixtures         Paetaging Eq	Exhaust Systems	Machinery, Production and Processing
Eye Examination Equipment - MedicalManufacturing Equipment*Fabric Mills*Material/Personnel Lift, Propane or BatteryFans & Vent SystemsMeat Cases, RefrigeratedFinishers / Iron PressesMeat LockersFloor Cleaners, Sweepers & PolishersMeat LockersFood Cutting and Slicing MachineryMedical Equipment & Medical InstrumentsFood Preparation EquipmentMerchandise Plckup TowersFood Precessing Plant Equipment*Mestal Eabrication Equipment*Food Processing Plant EquipmentMetal Fabrication Equipment*Fordury Machinery & EquipmentMicroscopeForeze / Slush MachinesMicroscopeGas Pumps & DispensersMicrowave OvensGenerators, Backup systemsMilk Processing EquipmentGlasswasher / Motor brushMilkers, IndustrialGrills & HoodsOptical EquipmentGridles, Electric and GasOptical EquipmentGrinders - ShopOptical Equipment*Hoists and Lifts - Auto & ManufacturingPaint Mixing and Dispensing Equip. / Paint BoothsHoists, ElectricPaint Mixing and Dispensing Equip. / Paint BoothsHoists, ElectricPaint Mixing and Dispensing Equip. / Paint BoothsHoists, ElectricPaint Mixing and Dispensing Equip. / Paint BoothsHoists and Lifts - Auto & ManufacturingPaint Mixing and Dispensing Equip. / Paint BoothsHoists Al LokinesPreeseLee Cream Machines & Confectionery EquipmentPickling MachinesLee Cream Machines & Confectionery EquipmentPickling MachinesLee Manufacturing MachinesPie Pree		
Fabric Mills*     Material/Personnel Lift, Propane or Battery       Fans & Vent Systems     Meat Cases, Refrigerated       Finshers / Too Presses     Meat Cases, Refrigerated       Floor Cleaners, Sweepers & Polishers     Meat Packing & Processing Equipment       Food Cutting and Slicing Machinery     Medical / Surgical Instruments       Food Preparation Equipment     Medical Foupiments       Food Processing Plant Equipment*     Mesoptomer, Medical       Food Warmers     Metal Pabrication Equipment*       Foundry Machinery & Equipment     Metal Working Tools       Freeze / Slush Machines     Microwave Ovens       Generators, Backup systems     Milk Processing Equipment       Glazer     Mortuary Equipment       Golf Carts     Mortuary Equipment       Griddles, Electric and Gas     Optical Equipment       Grinders - Shop     Optical Equipment*       Hoods, Vert Fans & Fire Extinguishers     Paackaging Equip. / Paint Booths       Hoists and Lifts - Auto & Manufacturing     Paint Mixing and Dispensing Equip. / Paint Booths       Hoods, Vert Fans & Fire Extinguishers     Pateler Machines       Hoody Carears     Paore Ground       Hydrauli Cakes - Portable     Pint Maxing and Dispensing Equip. / Paint Booths       Hoists and Lifts - Auto & Manufacturing     Paint Mixing and Dispensing Equip. / Paint Booths       Hoists, Electric     Palet Lifts / Jacks<	· · · · · · · · · · · · · · · · · · ·	
Fans & Vent Systems       Meat Cases, Refrigerated         Finishers / Iron Presses       Meat Lockers         Floor Cleaners, Sweepers & Polishers       Meat Lockers         Flumes       Medical / Surgical Instruments         Food Dreparation Equipment       Medical Equipment & Fixtures         Food Processing Plant Equipment       Mesoptomer, Medical         Food Processing Plant Equipment       Mesoptomer, Medical         Forez / Slush Machiners       Metal Fabrication Equipment*         Forez / Slush Machines       Microscope         Gas Pumps & Dispensers       Microscope         Gase Numps & Dispensers       Milling Equipment         Generators, Backup systems       Milling Equipment         Galzer       Mortuary Equipment         Golf Carts       Mortuary Equipment         Grinders - Shop       Optical Equipment*         Moiss, Electric       Palet Lifts / Jacks         Hoods, Vent Fans & Fire Extinguishers       Palet Machines         Hotty / Jacuzzi - Above Ground       Pheters, Vegetable         Hydraulic Jacks - Portable       Piet Machines         Lee Manufacturing Machines       Piezer Supponent*         Hoits J Locks - Portable       Piet Machines         Hoits J Jacuzzi - Above Ground       Piezer Supponent*		× · · ·
Finishers / Iron Presses       Meat Lockers         Floor Cleaners, Sweepers & Polishers       Medial / Surgical Instruments         Food Cutting and Slicing Machinery       Medical / Surgical Instruments         Food Preparation Equipment       Merchandise Pickup Towers         Food Warmers       Metal Fabrication Equipment*         Food Warmers       Metal Fabrication Equipment*         Foundry Machinery & Equipment       Metal Working Tools         Freeze / Slush Machines       Microscope         Gas Pumps & Dispensers       Microwave Ovens         Glasswasher / Motor brush       Mixer, Industrial         Glazer       Mortuary Equipment         Golf Carts       More Projection Equipment         Grinders - Shop       Optical Equipment, Medical         Grinders - Shop       Optical Equipment, Medical         Grinders - Shop       Ovens         Heating Systems       Packaging Equipment*         Hoods, Vent Fans & Fire Extinguishers       Packaging Equipment         Hosts, Electric       Paltet Lifts / Jacks         Hoty / Jacuzzi - Above Ground       Prices         Hydraulic Jacks - Portable       Pieters, Vegetable         Incinerators       Pie Presses         Ice Cream Machines & Confectionery Equipment       Pieza Poleza Rollers		
Floor Cleaners, Sweepers & Polishers         Meat Packing & Processing Equipment           Flumes         Medical / Surgical Instruments           Food Processing Plant Equipment         Merchandise Pickup Towers           Food Varmers         Metal Working Plant Equipment*           Food Varmers         Metal Working Tools           Foundry Machinery & Equipment         Metal Working Tools           Freeze / Slush Machines         Microscope           Gas Pumps & Dispensers         Microwave Ovens           Generators, Backup systems         Miling Equipment           Glazer         Movie Projection Equipment           Griddes, Electric and Gas         Movie Projection Equipment           Grinders - Shop         Optical Equipment*           Grinders - Shop         Optical Equipment*           Hoists, electric         Palet Lifts / Jacks           Hoods, Vent Fans & Fire Extinguishers         Packaging Equipment           Hostaral Equipment & Fixtures         Polectric           Hootgraphic Equipment         Pickaging Equipment           Hotary Systems         Packaging Equipment*           Hoists, Electric         Palet Lifts / Jacks           Hoods, Vent Fans & Fire Extinguishers         Patel Lifts / Jacks           Hostara Equipment*         Protographic Laboratory Equipment		
Flumes       Medical / Surgical Instruments         Food Cutting and Slicing Machinery       Medical Equipments         Food Preparation Equipment       Mechandise Pickup Towers         Food Warmers       Metal Fabrication Equipment*         Food Warmers       Metal Fabrication Equipment*         Foundry Machinery & Equipment       Metal Fabrication Equipment*         Freeze / Slush Machines       Microscope         Gas Pumps & Dispensers       Microwave Ovens         Generators, Portable       Mille Processing Equipment         Glazer       Mortuary Equipment         Golf Carts       Morive Projection Equipment         Griddes, Electric and Gas       Optical Equipment, Medical         Grinders - Shop       Optical Equipment         Hoists and Lifts - Auto & Manufacturing       Paint Mixing and Dispensing Equip. / Paint Booths         Hosts, Electric       Paint Mixing and Dispensing Equip. / Paint Booths         Hosta and Lifts - Auto & Manufacturing       Paint Mixing and Dispensing Equip. / Paint Booths         Hosta and Lifts - Auto & Manufacturing       Paint Mixing and Dispensing Equip. / Paint Booths         Hosta and Lifts - Auto & Ground       Photographic Laboratory Equipment         Hydraulic Jacks - Portable       Pie Presses         Ice Carean Machines & Confectionery Equipment       Pieand Pizza Rollers <td></td> <td></td>		
Food Cutting and Slicing Machinery       Medical Equipment & Fixtures         Food Preparation Equipment       Merchandise Pickup Towers         Food Warmers       Metal Fabrication Equipment*         Food Warmers       Metal Fabrication Equipment*         Foundry Machiners & Equipment       Metal Fabrication Equipment*         Forezer / Stush Machines       Microwave Ovens         Gas Pumps & Dispensers       Microwave Ovens         Generators, Bortable       Milling Equipment         Glasswasher / Motor brush       Mitars, Industrial         Glazer       Mortuary Equipment         Goif Carts       Mortuary Equipment         Gridles, Electric and Gas       Optical Equipment, Medical         Grinders - Shop       Optical Equipment*         Grinders, Food       Paint Mixing and Dispensing Equip. / Paint Booths         Hoists, Electric       Paint Mixing and Dispensing Equip. / Paint Booths         Hoists, Electric       Paint Mixing and Dispensing Equip. / Paint Booths         Host and Lifts - Auto & Manufacturing       Paint Mixing and Dispensing Equip. / Paint Booths         Hoists, Electric       Paint Mixing and Dispensing Equip. / Paint Booths         Hoosta and Lifts - Auto & Manufacturing       Piaint Mixing and Dispensing Equip. / Paint Booths         Hoostary Equipment & Fixtures       Peelers, Vegetable		
Food Preparation Equipment         Merchandise Pickup Towers           Food Processing Plant Equipment*         Mesoptomer, Medical           Food Warmers         Metal Fabrication Equipment*           Food Warmers         Metal Working Tools           Freeze / Slush Machines         Microscope           Gas Pumps & Dispensers         Microwave Ovens           Generators, Portable         Milling Equipment           Glasswasher / Motor brush         Milling Equipment           Glazer         Mortuary Equipment           Golf Carts         Morizon Yeigement           Gridles, Electric and Gas         Nitrous Oxide Systems and Tanks           Grinders - Shop         Optical Equipment, Medical           Grinders, Food         Packaging Equipment*           Hosits and Lifts - Auto & Manufacturing         Paint Mixing and Dispensing Equip. / Paint Booths           Hoists and Lifts - Auto & Manufacturing         Paint Mixing and Dispensing Equip. / Paint Booths           Hosty Lequipment & Fire Extinguishers         Paelers, Vegetable           Hot Tub / Jacuzzi - Above Ground         Photographic Laboratory Equipment           Hydraulic Jacks - Portable         Picking Machines           Ice Caream Machines & Confectionery Equipment         Pica Preses           Ice Manufacturing Machines         Pizza Rollers <tr< td=""><td>Food Cutting and Slicing Machinery</td><td></td></tr<>	Food Cutting and Slicing Machinery	
Food Processing Plant Equipment*Mesoptomer, MedicalFood WarmersMetal Fabrication Equipment*Foundry Machiners & EquipmentMetal Vorking ToolsFreeze / Slush MachinesMicroscopeGas Pumps & DispensersMicroscopeGenerators, Backup systemsMilk Processing EquipmentGenerators, PortableMilling EquipmentGlasswasher / Motor brushMixers, IndustrialGlazerMortuary EquipmentGoff CartsMortuary EquipmentGriddes, Electric and GasNitrous Oxide Systems and TanksGridrers - ShopOpthalmoscope, MedicalGrinders - ShopOptical Equipment*Hosts and Lifts - Auto & ManufacturingPaint Mixing and Dispensing Equip. / Paint BoothsHoists, ElectricPaltel Lifts / JacksHoods, Vent Fans & Fire ExtinguishersPeatersHosty and LinesPeelers, VegetableHot Tub / Jacuzzi - Above GroundPiczagaphic Laboratory EquipmentHydraulic Jacks - PortablePie PressesIce Cream Machines & Confectionery EquipmentPie PressesIce Manufacturing MachinesPie and Pizza RollersIce Manufacturing MachinesPie and Pizza OvensIndustrial Equipment*Poycor MakersIndustrial Equipment*Poycor MakersIndustrial Equipment*Poycor MakersIndustrial Equipment*Piccling Jacks, IndustrialIndustrial Equipment*ProcesesIndustrial Equipment*Prover Tines / Lighting - PortableJacks, IndustrialPressePrey Taoles, Temperature Contr		
Food WarmersMetal Fabrication Equipment*Foundry Machinery & EquipmentMetal Working ToolsFreeze / Slush MachinesMicrowave OvensGas Pumps & DispensersMicrowave OvensGenerators, Backup systemsMilling EquipmentGlasswasher / Motor brushMilling EquipmentGlazerMortuary EquipmentGolf CartsMortuary EquipmentGrildes, Electric and GasNitrous Oxide Systems and TanksGrilds & HoodsOptical Equipment*Grinders - ShopOptical Equipment*Goirders - ShopOptical Equipment*Heating SystemsPackaging Equipment*Hoods, Vent Fans & Fire ExtinguishersPalte Lifts / JacksHoots, ElectricPattie MachinesHospital Equipment & FixturesPeelers, VegetableHot J Jacuzzi - Above GroundPhotographic Laboratory EquipmentHydraulic Jacks - PortablePickling MachinesLee Cream Machines & Confectionery EquipmentPie and Pizza RollersIce Manufacturing MachinesPie PressesIce Arant Machines & Confectionery EquipmentPie PressesIncineratorsPizza RollersIncineratorsPizza RollersIncineratorsPiezing - PortableJacks, IndustrialPrever To		
Foundry Machinery & Equipment       Metal Working Tools         Freeze / Slush Machines       Microscope         Gas Pumps & Dispensers       Microwave Ovens         Generators, Backup systems       Milk Processing Equipment         Glasswasher / Motor brush       Milk Processing Equipment         Glazer       Mortuary Equipment         Golf Carts       Mortuary Equipment         Griddles, Electric and Gas       Nitrous Oxide Systems and Tanks         Grinders - Shop       Optical Equipment, Medical         Grinders - Shop       Optical Equipment, Medical         Grinders, Food       Paint Mixing and Dispensing Equip. / Paint Booths         Hoists and Lifts - Auto & Manufacturing       Paint Mixing and Dispensing Equip. / Paint Booths         Hoods, Vent Fans & Fire Extinguishers       Pattle Machines         Hosts and Lifts - Auto & Ground       Photographic Laboratory Equipment         Hydraulic Jacks - Portable       Pickling Machines         Ice Cream Machines & Confectionery Equipment       Pice Presses         Ice Manufacturing Machines       Pical Regulare - Medical         Incinerators       Pizza Ovens         Industrial Equipment*       Popcorn Makers         Incinerators       Pizza Ovens         Industrial Equipment*       Power Tools         Incin		
Freeze / Slush MachinesMicroscopeGas Pumps & DispensersMicrowave OvensGenerators, Backup systemsMilk Processing EquipmentGenerators, PortableMilk Processing EquipmentGlaszerMotor brushGlazerMortuary EquipmentGolf CartsMovie Projection EquipmentGriddles, Electric and GasOptical Equipment, MedicalGrinders - ShopOptical Equipment, MedicalGrinders - ShopOptical Equipment*Hoists, and Lifts - Auto & ManufacturingPackaging Equipment*Hoists, ElectricPalte MachinesHoods, Vent Fans & Fire ExtinguishersPatie MachinesHosty and Linus / ActuariesPeelers, VegetableHot Tub / Jacuzzi - Above GroundPhotographic Laboratory EquipmentHydraulic Jacks - PortablePickling MachinesIce Cream Machines & Confectionery EquipmentPie PressesIce Manufacturing MachinesPie PressesIncineratorsPizza OvensIndustrial Equipment*Power ToolsVerson MakersPrecision ToolsKeratometer - MedicalPressure CookersKeratometer - MedicalPressure Cookers		
Gas Pumps & DispensersMicrowave OvensGenerators, Backup systemsMilk Processing EquipmentGenerators, PortableMilling EquipmentGlasswasher / Motor brushMixers, IndustrialGlazerMortuary EquipmentGolf CartsMortuary EquipmentGrildles, Electric and GasNitrous Oxide Systems and TanksGrildles, Electric and GasOpthalmoscope, MedicalGrinders - ShopOptical Equipment*Heating SystemsPackaging Equipment*Hoists and Lifts - Auto & ManufacturingPaint Mixing and Dispensing Equip. / Paint BoothsHosits, ElectricPallet Lifts / JacksHoods, Vent Fans & Fire ExtinguishersPatie MachinesHospital Equipment & FixturesPeelers, VegetableHot Tub / Jacuzzi - Above GroundPhotographic Laboratory EquipmentHydraulic Jacks - PortablePie PressesIce Manufacturing MachinesPie PressesIce MerchandisersPizza OvensIndustrial Equipment*Poycorn MakersIncineratorsPizza OvensIndustrial Equipment*Poycorn MakersIronersPower ToolsJacks, IndustrialPrecision ToolsKeratometer - MedicalPressure CookersKilns, Dry and TunnelPressure Cookers		
Generators, Backup systemsMilk Processing EquipmentGenerators, PortableMilling EquipmentGlasswasher / Motor brushMixers, IndustrialGlazerMortuary EquipmentGolf CartsMortuary EquipmentGridles, Electric and GasNitrous Oxide Systems and TanksGrinders, FoodOptical Equipment, MedicalGrinders, FoodOvensHeating SystemsPackaging Equipment*Hoists, ElectricPalte MachinesHoods, Vent Fans & Fire ExtinguishersPatte MachinesHost Tub / Jacuzzi - Above GroundPhotographic Laboratory EquipmentHydraulic Jacks - PortablePickling MachinesIce Manufacturing MachinesPie and Pizza RollersIce Manufacturing MachinesPizza OvensIncineratorsPiping, IndustrialIncineratorsPiping, IndustrialIncineratorsPower Lines / Lighting - PortableJacks, IndustrialPower ToolsKeratometer - MedicalPressure CookersKilns, Dry and TunnelPressure Cookers		
Generators, PortableMilling EquipmentGlasswasher / Motor brushMixers, IndustrialGlazerMortuary EquipmentGolf CartsMortuary EquipmentGriddles, Electric and GasOptnalmoscope, MedicalGrinders - ShopOptical Equipment, MedicalGrinders - ShopOptical Equipment, MedicalGrinders, FoodOvensHeating SystemsPackaging Equipment*Hoists and Lifts - Auto & ManufacturingPaint Mixing and Dispensing Equip. / Paint BoothsHoists, ElectricPaite Lifts / JacksHoods, Vent Fans & Fire ExtinguishersPalet Lifts / JacksHospital Equipment & FixturesPeelers, VegetableHot Tub / Jacuzzi - Above GroundPickling MachinesHydraulic Jacks - PortablePickling MachinesIce Manufacturing MachinesPie PressesIce Manufacturing MachinesPie PressesIncineratorsPiping, IndustrialIncineratorsPiping, IndustrialIncineratorsPower Lines / Lighting - PortableJacks, IndustrialPrecision ToolsKeratometer - MedicalPrecision ToolsKeratometer - MedicalPrecision ToolsKey Machine, all typesPrep Tables, Temperature ControlledKilns, Dry and TunnelPressure Cookers		
Glasswasher / Motor brushMixers, IndustrialGlazerMortuary EquipmentGolf CartsMortuary EquipmentGriddles, Electric and GasNitrous Oxide Systems and TanksGrills & HoodsOpthalmoscope, MedicalGrinders - ShopOptical Equipment, MedicalGrinders, FoodOvensHeating SystemsPackaging Equipment*Hoists and Lifts - Auto & ManufacturingPaint Mixing and Dispensing Equip. / Paint BoothsHoods, Vent Fans & Fire ExtinguishersPattie MachinesHoods, Vent Fans & Fire ExtinguishersPattie MachinesHosts and Lifts - Auto & GroundPhotographic Laboratory EquipmentHot Tub / Jacuzzi - Above GroundPickling MachinesLee Cream Machines & Confectionery EquipmentPickling MachinesIce Manufacturing MachinesPie PressesIce Manufacturing MachinesPie PressesIncineratorsPizza OvensIndustrial Equipment*Popcorn MakersJacks, IndustrialPrecision ToolsKeratometer - MedicalPrecision ToolsKeratometer - MedicalPrep Tables, Temperature ControlledKilns, Dry and TunnelPressure Cookers		× · · ·
GlazerMortuary EquipmentGolf CartsMortuary EquipmentGriddles, Electric and GasNitrous Oxide Systems and TanksGrilds & HoodsOptnalmoscope, MedicalGrinders - ShopOptical Equipment, MedicalGrinders, FoodPackaging Equipment*Hoists and Lifts - Auto & ManufacturingPaint Mixing and Dispensing Equip. / Paint BoothsHoists, ElectricPallet Lifts / JacksHoods, Vent Fans & Fire ExtinguishersPatie MachinesHosts and Lifts - Auto & GrundPhotographic Laboratory EquipmentHoots, Vent Fans & Fire ExtinguishersPeelers, VegetableHoy Jacuzzi - Above GroundPhotographic Laboratory EquipmentHydraulic Jacks - PortablePickling MachinesIce Cream Machines & Confectionery EquipmentPie and Pizza RollersIce Manufacturing MachinesPie PressesIncineratorsPizza OvensIndustrial Equipment*Poycorn MakersJacks, IndustrialPower Lines / Lighting - PortableJacks, IndustrialPrecision ToolsKeratometer - MedicalPrecision ToolsKeins, Dry and TunnelPressure Cookers		
Golf CartsMovie Projection EquipmentGriddles, Electric and GasNitrous Oxide Systems and TanksGrinders - ShopOpthalmoscope, MedicalGrinders - ShopOptical Equipment, MedicalGrinders, FoodOvensHeating SystemsPackaging Equipment*Hoists and Lifts - Auto & ManufacturingPaint Mixing and Dispensing Equip. / Paint BoothsHoists, ElectricPallet Lifts / JacksHoods, Vent Fans & Fire ExtinguishersPattle MachinesHost Lacyzi - Above GroundPhotographic Laboratory EquipmentHydraulic Jacks - PortablePickling MachinesIce Cream Machines & Confectionery EquipmentPie and Pizza RollersIce Manufacturing MachinesPie PressesIndustrial Equipment*Power Lones / Lighting - PortableJacks, IndustrialPower ToolsKeratometer - MedicalPrecision ToolsKey Machine, all typesPrep Tables, Temperature ControlledKilns, Dry and TunnelPressure Cookers	Glazer	
Griddles, Electric and GasNitrous Oxide Systems and TanksGrinders - ShopOptical Equipment, MedicalGrinders - ShopOptical Equipment, MedicalGrinders, FoodPackaging Equipment*Heating SystemsPackaging Equipment*Hoists and Lifts - Auto & ManufacturingPaint Mixing and Dispensing Equip. / Paint BoothsHoists, ElectricPalte Lifts / JacksHoods, Vent Fans & Fire ExtinguishersPattie MachinesHostial Equipment & FixturesPatte MachinesHot Tub / Jacuzzi - Above GroundPhotographic Laboratory EquipmentHydraulic Jacks - PortablePie and Pizza RollersIce Cream Machines & Confectionery EquipmentPie PressesIce MerchandisersPiping, IndustrialIncineratorsPizza OvensIndustrial Equipment*Power Lines / Lighting - PortableJacks, IndustrialPrecision ToolsKeratometer - MedicalPrecision ToolsKey Machine, all typesPrep Tables, Temperature ControlledKilns, Dry and TunnelPressure Cookers	Golf Carts	
Grills & HoodsOpthalmoscope, MedicalGrinders - ShopOptical Equipment, MedicalGrinders, FoodOvensHeating SystemsPackaging Equipment*Hoists and Lifts - Auto & ManufacturingPaint Mixing and Dispensing Equip. / Paint BoothsHoists, ElectricPallet Lifts / JacksHoods, Vent Fans & Fire ExtinguishersPattie MachinesHospital Equipment & FixturesPeelers, VegetableHot Tub / Jacuzzi - Above GroundPhotographic Laboratory EquipmentHydraulic Jacks - PortablePie AndrinesIce Cream Machines & Confectionery EquipmentPie and Pizza RollersIce Manufacturing MachinesPie PressesIce Marufacturing MachinesPiiza OvensIncineratorsPoycorn MakersIndustrial Equipment*Power ToolsJacks, IndustrialPrecision ToolsKeratometer - MedicalPrep Tables, Temperature ControlledKilns, Dry and TunnelPressure Cookers	Griddles, Electric and Gas	Nitrous Oxide Systems and Tanks
Grinders, FoodOvensHeating SystemsPackaging Equipment*Hoists and Lifts - Auto & ManufacturingPaint Mixing and Dispensing Equip. / Paint BoothsHoists, ElectricPallet Lifts / JacksHoods, Vent Fans & Fire ExtinguishersPattie MachinesHospital Equipment & FixturesPeelers, VegetableHot Tub / Jacuzzi - Above GroundPhotographic Laboratory EquipmentHydraulic Jacks - PortablePickling MachinesIce Cream Machines & Confectionery EquipmentPie and Pizza RollersIce Manufacturing MachinesPie PressesIce MerchandisersPiping, IndustrialIncineratorsPizza OvensIndustrial Equipment*Power Lines / Lighting - PortableJacks, IndustrialPrecision ToolsKeratometer - MedicalPrep Tables, Temperature ControlledKilns, Dry and TunnelPressure Cookers	Grills & Hoods	
Grinders, FoodOvensHeating SystemsPackaging Equipment*Hoists and Lifts - Auto & ManufacturingPaint Mixing and Dispensing Equip. / Paint BoothsHoists, ElectricPallet Lifts / JacksHoods, Vent Fans & Fire ExtinguishersPattie MachinesHospital Equipment & FixturesPeelers, VegetableHot Tub / Jacuzzi - Above GroundPhotographic Laboratory EquipmentHydraulic Jacks - PortablePickling MachinesIce Cream Machines & Confectionery EquipmentPie and Pizza RollersIce Manufacturing MachinesPie PressesIce MerchandisersPiping, IndustrialIncineratorsPizza OvensIndustrial Equipment*Power Lines / Lighting - PortableJacks, IndustrialPrecision ToolsKeratometer - MedicalPrep Tables, Temperature ControlledKilns, Dry and TunnelPressure Cookers	Grinders - Shop	Optical Equipment, Medical
Hoists and Lifts - Auto & ManufacturingPaint Mixing and Dispensing Equip. / Paint BoothsHoists, ElectricPallet Lifts / JacksHoods, Vent Fans & Fire ExtinguishersPattie MachinesHospital Equipment & FixturesPeelers, VegetableHot Tub / Jacuzzi - Above GroundPhotographic Laboratory EquipmentHydraulic Jacks - PortablePickling MachinesIce Cream Machines & Confectionery EquipmentPie and Pizza RollersIce Manufacturing MachinesPie PressesIce MerchandisersPiping, IndustrialIncineratorsPizza OvensIndustrial Equipment*Power Lines / Lighting - PortableJacks, IndustrialPrecision ToolsKeratometer - MedicalPrep Tables, Temperature ControlledKilns, Dry and TunnelPressure Cookers		
Hoists, ElectricPallet Lifts / JacksHoods, Vent Fans & Fire ExtinguishersPattie MachinesHospital Equipment & FixturesPeelers, VegetableHot Tub / Jacuzzi - Above GroundPhotographic Laboratory EquipmentHydraulic Jacks - PortablePickling MachinesIce Cream Machines & Confectionery EquipmentPie and Pizza RollersIce Manufacturing MachinesPie PressesIce MerchandisersPiping, IndustrialIncineratorsPizza OvensIndustrial Equipment*Power Lines / Lighting - PortableJacks, IndustrialPrecision ToolsKeratometer - MedicalPrep Tables, Temperature ControlledKilns, Dry and TunnelPressue Cookers	Heating Systems	Packaging Equipment*
Hoists, ElectricPallet Lifts / JacksHoods, Vent Fans & Fire ExtinguishersPattie MachinesHospital Equipment & FixturesPeelers, VegetableHot Tub / Jacuzzi - Above GroundPhotographic Laboratory EquipmentHydraulic Jacks - PortablePickling MachinesIce Cream Machines & Confectionery EquipmentPie and Pizza RollersIce Manufacturing MachinesPie PressesIce MerchandisersPiping, IndustrialIncineratorsPizza OvensIndustrial Equipment*Power Lines / Lighting - PortableJacks, IndustrialPrecision ToolsKeratometer - MedicalPrep Tables, Temperature ControlledKilns, Dry and TunnelPressue Cookers	Hoists and Lifts - Auto & Manufacturing	Paint Mixing and Dispensing Equip. / Paint Booths
Hospital Equipment & FixturesPeelers, VegetableHot Tub / Jacuzzi - Above GroundPhotographic Laboratory EquipmentHydraulic Jacks - PortablePickling MachinesIce Cream Machines & Confectionery EquipmentPie and Pizza RollersIce Manufacturing MachinesPie PressesIce MerchandisersPiping, IndustrialIncineratorsPizza OvensIndustrial Equipment*Power Lines / Lighting - PortableJacks, IndustrialPower ToolsKeratometer - MedicalPrecision ToolsKilns, Dry and TunnelPressure Cookers	Hoists, Electric	
Hospital Equipment & FixturesPeelers, VegetableHot Tub / Jacuzzi - Above GroundPhotographic Laboratory EquipmentHydraulic Jacks - PortablePickling MachinesIce Cream Machines & Confectionery EquipmentPie and Pizza RollersIce Manufacturing MachinesPie PressesIce MerchandisersPiping, IndustrialIncineratorsPizza OvensIndustrial Equipment*Power Lines / Lighting - PortableJacks, IndustrialPower ToolsKeratometer - MedicalPrecision ToolsKilns, Dry and TunnelPressure Cookers	Hoods, Vent Fans & Fire Extinguishers	Pattie Machines
Hydraulic Jacks - PortablePickling MachinesIce Cream Machines & Confectionery EquipmentPickling MachinesIce Manufacturing MachinesPie and Pizza RollersIce MerchandisersPie PressesIncineratorsPizza OvensIndustrial Equipment*Popcorn MakersJacks, IndustrialPower Lines / Lighting - PortableJacks, IndustrialPrecision ToolsKeratometer - MedicalPrep Tables, Temperature ControlledKilns, Dry and TunnelPressure Cookers	Hospital Equipment & Fixtures	Peelers, Vegetable
Ice Cream Machines & Confectionery EquipmentPie and Pizza RollersIce Manufacturing MachinesPie PressesIce MerchandisersPiping, IndustrialIncineratorsPizza OvensIndustrial Equipment*Popcorn MakersIronersPower Lines / Lighting - PortableJacks, IndustrialPower ToolsKeratometer - MedicalPrecision ToolsKey Machine, all typesPrep Tables, Temperature ControlledKilns, Dry and TunnelPressure Cookers	Hot Tub / Jacuzzi - Above Ground	Photographic Laboratory Equipment
Ice Manufacturing MachinesPie PressesIce MerchandisersPiping, IndustrialIncineratorsPizza OvensIndustrial Equipment*Popcorn MakersIronersPower Lines / Lighting - PortableJacks, IndustrialPower ToolsKeratometer - MedicalPrecision ToolsKey Machine, all typesPrep Tables, Temperature ControlledKilns, Dry and TunnelPressure Cookers	Hydraulic Jacks - Portable	Pickling Machines
Ice Manufacturing MachinesPie PressesIce MerchandisersPiping, IndustrialIncineratorsPizza OvensIndustrial Equipment*Popcorn MakersIronersPower Lines / Lighting - PortableJacks, IndustrialPower ToolsKeratometer - MedicalPrecision ToolsKey Machine, all typesPrep Tables, Temperature ControlledKilns, Dry and TunnelPressure Cookers	Ice Cream Machines & Confectionery Equipment	
Incinerators       Pizza Ovens         Industrial Equipment*       Popcorn Makers         Ironers       Power Lines / Lighting - Portable         Jacks, Industrial       Power Tools         Keratometer - Medical       Precision Tools         Key Machine, all types       Prep Tables, Temperature Controlled         Kilns, Dry and Tunnel       Pressure Cookers		Pie Presses
Industrial Equipment*       Popcorn Makers         Ironers       Power Lines / Lighting - Portable         Jacks, Industrial       Power Tools         Keratometer - Medical       Precision Tools         Key Machine, all types       Prep Tables, Temperature Controlled         Kilns, Dry and Tunnel       Pressure Cookers	Ice Merchandisers	Piping, Industrial
IronersPower Lines / Lighting - PortableJacks, IndustrialPower ToolsKeratometer - MedicalPrecision ToolsKey Machine, all typesPrep Tables, Temperature ControlledKilns, Dry and TunnelPressure Cookers	Incinerators	
IronersPower Lines / Lighting - PortableJacks, IndustrialPower ToolsKeratometer - MedicalPrecision ToolsKey Machine, all typesPrep Tables, Temperature ControlledKilns, Dry and TunnelPressure Cookers	Industrial Equipment*	Popcorn Makers
Jacks, Industrial     Power Tools       Keratometer - Medical     Precision Tools       Key Machine, all types     Prep Tables, Temperature Controlled       Kilns, Dry and Tunnel     Pressure Cookers		Power Lines / Lighting - Portable
Keratometer - MedicalPrecision ToolsKey Machine, all typesPrep Tables, Temperature ControlledKilns, Dry and TunnelPressure Cookers		
Key Machine, all typesPrep Tables, Temperature ControlledKilns, Dry and TunnelPressure Cookers		Precision Tools
Kilns, Dry and Tunnel Pressure Cookers		Prep Tables, Temperature Controlled
	Kitchen Appliances	Printing Equipment*

. Part II

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

# Utah State Tax Commission - Property Tax Division

2022 Personal Property Listing By Class

Part II

Description	Description
Description	
Class 13 - Heavy Equipment	Class 16 - Long Life Property
Asphalt Paving Equipment	Grain Elevator Bins (non farm)
Asphalt Batch Plants	Locomotive
Backhoe & Front Loader Tractors	Pipelines & Pipe Systems, Oil & Gas
Cement Batch Plants	Refuse Bins & Containers - Roll-Off Type
Cement Forms - Heavy Duty	Scales, Truck
Compaction Equipment - Construction	Solar Energy Equipment, Including Solar Panels
Compressors, Construction	Solar Farms - Industrial
Construction Equipment	Tanks, Bulk Storage
Conveyors, Mining & Construction	Towers, Cell Phone, Broadcast & Ski Lifts
Crawler Loaders & Cranes	Transmitting Towers
Crushers, Construction	Wind Powered Electrical Generators and Tower
Ditchers - Construction	
Excavators, Construction	Class 20 - Petroleum Exploration & Prod.
Generators, Wind Driven	Drill Rigs, Petroleum
Graders - Construction	Gas Lines, Petroleum
Heavy Equipment, Construction, Mining	Natural Gas Exploration Equipment
Hydraulic Excavators - Construction	Oil and Gas Exploration Equipment
Hydraulic Cranes - Construction	Oil and Gas Well Equipment
Loader / Backhoes	Petroleum Exploration Drilling Equipment
Logging Equipment	Petroleum Processing Equipment
Long Wall Mining Equipment	Petroleum Refining Equipment
Material/Personnel Lifts, Gas or Diesel	Radio Telemetry Units (RTU) - Petroleum
Mining Heavy Equipment	Re-Injection Equipment - Petroleum
Mixers, Cement	
Paving Machines, Construction	Class 21- Commercial Trailers (Uniform Fee)
Pavement Sweepers	Commercial Trailers
Pile Driving Equipment - Construction	Office & Concession Trailers
Quarry Equipment	
Scrapers, Construction	Class 25 - Aircraft Parts Manufacturing
Screens, Mining	Aircraft Parts Manufacturing Tools and Dies
Skid Steer Loaders, Construction	
Snow Cats	Class 27 - Electrical Power Generating
Sweeper Vehicles, Nonlicenced	Electrical Power Generating Equip. & Fixtures
Tractors W / Backhoes & Front Loaders	
	Class 28 - Non-Capitalized Property
Class 15 - Semiconductor Manuf. Equipment	

Class 15 - Semiconductor Manuf. Equipment
Chemical and Gas Systems
Clean Room Equipment
Crystal Growing Equipment
Deionized Water Systems
Electrical Systems
Encapsulation Equipment
Photo Mask
Semiconductor Manufacturing Equipment
Test Equipment
Wafer Manufacturing Equipment

### Class 16 - Long Life Property

Billboards (excluding LED component)

Cable Fiber Optic, (Buried)

Containers, Shipping and Storage

Lubricants Replacement Parts

Any Class of Property can be elected

**Cleaning & Maintenance Supplies** 

Other

**Supplies** 

Shop Supplies

Office Supplies Pet Grooming Supplies

# Utah State Tax Commission - Property Tax Division

### 2022 Personal Property Listing By Class

Part II

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)

Description

### Uniform fee Vessels

Class 17 - Vessels 31 Feet or More in Length
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 Camping (Tent) Trailers

Camping (Tent) 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) Small Motor Vehicles 5 H.P.

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