2017 PERSONAL PROPERTY CLASSIFICATION GUIDE

Class	*Description*	*Examples*
01	**Short Life Property**	Barricades/Warning Signs, Books, Canned Software, Dies & Jigs, Hotel/Hospital Linen, Motion Picture Prints, Pallets, Pots & Pans, Silverware, Uniforms, Utensils
01A	**Rental Videos, CDs, DVDs**	$15 per unit for the first year and $3.00 per unit thereafter
02	**Computer Integrated Machinery**	Includes Cat Scans, MRI, Mammography units; Computer Integrated Machinery **Must include all 5 conditions:** 1. Sold as unit. 2. Cannot operate without computer-computer cannot perform functions outside machine. 3. Able to perform multiple functions; is controlled by programmable central processing unit. 4. Cost of machine/computer combined is depreciated as unit for tax purposes. 5. Capabilities cannot be expanded by substituting more complex computer for original.
03	**Short Life Equipment**	Alarm systems, ATM's, Bank Drive-up Windows, Cameras, Carpet, Cash Registers - manual, Emissions Testing & Engine Analysis Equipment, Fax & Office Machines, Microwave Communication Equipment, Music/Sound Systems, Photo Processing Equipment, Rent-to-own, Pneumatic Tube Systems (Banks), Reservation Terminals, Small Eq Rentals, Shopping Carts, Phone Eq, Vending Eq, Video Game Machines.
05	**Furniture/Fixtures**	All furniture (motel/hotel/office), Bars/sinks, Beauty-Barber Shop fixtures, Booths, Cabinets/Shelving, Cashier Islands, Check-out Counters, Display Cases/Racks, Mobile type buildings, Musical Instruments, Partitions, Sheds, Signs, Sinks, Tanning Booths, Theater Seats.
06	**Light/Med/Hvy Dty Trucks**	All NON-PLATED light, medium and heavy-duty trucks.
07	**Medical/Dental Equipment**	All Medical, Dental, Optical Eq & Instruments, Exam Tables/Chairs, Hospital Eq, Microscopes, Optical Eq, Mesoptometers, Lensometers, Sterilizers, X-Ray machines.
08	**Machinery/Equipment**	Amusement Rides, Auto Service/Repair Eq, Bakery Eq, Car Wash Eq, CATV Connection/Dist. & Head Ends, Fork Lifts (battery/propane), Food Prep Eq, Go Carts, Golf Carts, **Hand Tools,** Laundry/Dry Cleaning Eq, Manufacturing/Processing Eq, Machine Shop Eq, Meat Packing Eq, Non-Registered Off-Roads & Snowmobiles, Overhead Cranes, Printing Eq, Production Eq, Refrigeration Eq, Stationary Backup Generators.
12	**Computer Hardware**	Mainframe & Personal computers, CAD/CAM & LAN systems, Data Processing Eq & Peripherals, Copiers, & Copier-Fax-Printer-Scanner combination (3-in-1), POS Systems - Non-manual
13	**Heavy Equipment**	Construction Eq, Compaction Eq, Backhoes, Batch Plants, Cranes (Const), Excavators, Graders, Loaders, Pavers, Portable Generators, Sweepers, Snow Cats, Scrapers.
16	**Long Life Equipment**	Broadcast/Cell Towers, Billboards, Buried Cable, Bulk Storage Tanks, Oil & Gas Gathering Systems, Pipelines, Radio Towers, Sign Towers, Storage & Shipping Containers, Truck Scales.
20	**Petroleum/Natural Gas Exploration/Prod/Eq**	Equipment used in the petroleum & gas exploration & production industry.
21	**Commercial/Utility Trailers/Mobile Offices**	All non-plated commercial and utility trailers, mobile offices.
24	**Leasehold Improvements**	Taxable for **all** Lessees is carpeting - Class 3 and Cabinetry/shelving - Class 5. Please call (801) 451-3249 if you have questions.
25	**Aircraft Parts Manufacturing Tools/Dies**	**Aircraft Parts:** Manufacturing Jigs, Dies, Molds, Patterns, Manufacturing Taps & Gauges, Test Equipment & Fixtures (Manufacturing Jigs, Dies, Molds, etc. in Class 1).
28	**Non-Capitalized Property**	Personal Property items with an acquisition cost $1000 or less. *See enclosed definition page for qualifying details and restrictions.

See Reverse Side for 2017 Percent Good Rates.