

Personal Property Classification Guide - Classification in this guide may be used as examples for other like property not listed

Property Class 1 / Short Life Property	
Examples of Property Include:	
Barricade / Warning Signs	Video Tapes & CD's - Non Rental
Patterns, Jigs & Dies	Cement Forms
Pots, Pans & Utensils	Library Materials / Books
Software, Packaged	Motel & Hotel Linens
Motion Picture Prints	Pallets
Silverware	Uniforms

Property Class 2 / Computer Integrated Machinery	
Examples of Property Include:	
Computer Driven Mills	Computer Assembly Machinery
Computerized Machine Lathes	Other Computer Integrated Machinery
MRI, CAT Scan Machinery	Mammography Equipment
Computer Integrated Manufacturing Equipment	
Computer Integrated Fabrication Equipment	
Class 2 Computer Integrated Machinery is Defined as:	
1. Machinery and computer 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.	
2. Machinery which cannot operate without the computer and the computer cannot perform functions outside the machine.	
3. Machinery able to perform multiple functions and is controlled by a programmable central processing unit.	
4. The total cost of the machine and computer is depreciated as a unit for income tax purposes.	
5. The capabilities of the machine cannot be expanded by substituting a more complex computer for the original.	

Property Class 3 / Short Life Equipment	
Examples of Property Include:	
Alarm Systems	Cell Phones
Bank ATM Machines	Office Machines
Cash Registers	Paper Shredders
VCR & DVD Players	Security Systems
Drive-up Windows (Banks)	FAX Machines
Shopping Carts, Retail	Postage Meters
Vending Machines	Time-clocks
Photo Processing Equipment	Auto Engine Analysis Equipment
Video Game Machines	Small Equipment Rentals
Cameras - Film & Digital	Music, Stereo & Sound Systems
Telephone Equipment & Systems	
Pneumatic Tube Systems (Banks)	
Automotive Emission Testing Equipment	

Property Class 5 / Furniture & Trade Fixtures	
Examples of Property Include:	
Check-Out Counters	Signs, Mechanical & Electrical
Cashier Islands	Motel/Hotel Beds & Furniture
Furniture	Auditorium & Theater Seats
Bars & Sinks	Buildings & Sheds, Portable
Cabinets & Shelves	Beauty/Barber Shop Fixtures
Water Slides	Display Cases & Racks
Televisions	Office Furniture (except Office machines)
Carts, All Types	Fire Extinguishers, portable
Tanning Booths	Booths, Tables & Chairs
Musical Instruments	Ladders
Stands	

Property Class 7 / Medical & Dental Equipment	
Examples of Property Include:	
X-Ray Machines	Medical Equipment / Instruments
Microscopes	Dental Equipment / Instruments
Exam Tables & Chairs	Sterilizers
Hospital Equipment	Optical Equipment
Mesoptometers	Lensometers

Property Class 8 / Machinery & Equipment	
Examples of Property Include:	
Golf Carts	Amusement Rides
Power Tools	Printing Equipment
Refrigerators - Freezers	Compressors
Packaging Equipment	Conveyor Rack Systems
Hand Tools	Laundry & Dry Cleaning Equipment
Hoods & Vent Fans	Movie Projection Equipment
Cranes, Hoists & Lifts	Forklifts - Battery & Propane Powered
Machine Shop Equip	Manufacturing & Processing Machinery
Bakery Equipment	Auto Service Repair Equip
Distillery Equipment	Meat Packing Equipment
Stationary Backup Generators	Food Preparation Equip
Refrigeration Equipment	Microwave Ovens - Stoves

Property Class 12 / Computer Hardware	
Examples of Property Include:	
Palm Pilots, PDA's	Personal, Mainframe Laptop Computers
Plotters	Point of Sale Systems - Non Manual
CAD/CAM Systems	Data Processing Equipment
Data Processing Peripherals	File Servers
LAN Systems	Copiers & Copy/Fax/Scanner/Printer Combo Machines

Property Class 13 / Heavy Equipment	
Examples of Property Include:	
Construction Equipment	Cranes, Construction
Compaction Equipment	Forklifts - Gas & Diesel Powered
Backhoes	Excavators
Batch Plants	Loaders
Log Skidders & Loaders	Large Portable Generators
Mining Equipment	Pavers
Portable Conveyors	Pavement Sweepers
Scrapers & Graders	Snow Cats

Property Class 16 / Long Life Property	
Examples of Property Include:	
Broadcast & Cell Towers	Pipeline
Buried Cable	Billboards
Storage Shipping Containers	Solar Panels
Truck Scales	Sign Towers

****Property Class 24 / Leasehold Improvements on Tax Exempt Real Property****

Class 24 Schedule is used only when leasehold improvements are installed when the underlying real property is owned by an entity exempt from property tax under Utah Section 59-2-1101.

Property Class 28 / Non Capitalized Personal Property

Must have an **Acquisition Cost* of \$1,000 or **LESS**.

Once the election is made, you may not change the class of the item in the future.

If an item is sold or disposed of prior to the time it becomes exempt or reaches a percent good of 15% or or less, the taxpayer shall continue to pay taxes according to the schedule. (See the Percent Good Schedule)

Taxpayer cannot appeal the values. County may require itemization of expensed property.

Non-Capitalized Personal Property is an item of machinery, equipment, furniture, computers, or any other tangible personal property whose acquisition cost has been totally expensed or written off in the year of acquisition. Any item of personal property whose acquisition cost is or has been depreciated using MACRS, Straight Line, or ACRS over several years for federal tax purpose does not qualify as being treated as Non-Capitalized Personal Property (Class 28)