

EQUIPMENT CLASSIFICATION GUIDE

PROPERTY CLASS 1 SHORT LIFE PROPERTY

DEFINED: 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.

Barricades/Warning Signs, Patterns, Jigs & Dies, Pots & Pans, Utensils, Canned Computer Software, Motion Picture Prints, Library Materials/Books, Motel & Hotel Linen, Pallets, Silverware, Uniforms

PROPERTY CLASS 2 COMPUTER INTEGRATED MACHINERY

DEFINED: (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 COMBINED 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.

Computer Integrated Fabrication Machinery, Computer Integrated Manufacturing Machinery, Cat Scanners, MRI Equipment, Computer Driven Mills, Computerized Machine Lathes, Computerized Assembly Machinery, Mammography Units, Other Computer Integrated Manufacturing Machinery

PROPERTY CLASS 3 SHORT LIFE EQUIPMENT

DEFINED: ELECTRONIC TYPES OF EQUIPMENT TO INCLUDE OFFICE MACHINES AND EQUIPMENT SUBJECT TO RAPID FUNCTIONAL OR ECONOMIC OBSOLESCENCE OR SEVERE WEAR AND TEAR. REFER TO CLASS 12 FOR COMPUTER AND DATA PROCESSING EQUIPMENT.

Alarm Systems, Automotive Emissions Testing Equip., Auto Engine Analysis Equip., Bank ATM Machines, Cash Registers, Drive-up Windows (banks), Microwave Comm. Equip., Music/Stereo & Sound Systems, Office Machines, Photo Processing Equip., & Cameras, Rent-to-Own Merchandise, Reservation Terminals, Pneumatic Tube Systems (banks) Small Equipment Rentals, Shopping Carts, Telephone Equipment & Systems, Vending Machines, Video Game Machines

PROPERTY CLASS 5 FURNITURE & TRADE FIXTURES

DEFINED: NON MECHANICAL FURNITURE AND TRADE FIXTURES SUBJECT TO FUNCTIONAL OBSOLESCENCE DUE TO STYLE AND DESIGN CHANGES.

Furniture, Bars & Sinks, Booths, Tables & Chairs, Beauty/Barber Shop Fixtures, Cabinets & Shelves, Cashier's Islands, Check Out Counters, Displays, Cases & Racks, Office Furniture (except Office Mach.), Auditorium and Theater Seats, Buildings-mobile type, Musical Instruments, Movable Partitions, Stands, Motel/Hotel Beds & Furniture, Signs-mechanical & electrical, Tanning Booths, Water Slides

PROPERTY CLASS 7 MEDICAL & DENTAL EQUIPMENT

DEFINED: EQUIPMENT USED IN MEDICAL AND DENTAL FACILITIES AND IS SUBJECT TO A HIGH DEGREE OF FUNCTIONAL AND ECONOMIC OBSOLESCENCE DUE TO RAPID TECHNOLOGICAL DEVELOPMENT EXPERIENCED BY THE HEALTH INDUSTRY.

Medical Equipment/Instruments, Dental Equipment/Instruments, Exam Tables & Chairs, Hospital Equipment, X-Ray Machines, Microscopes, Sterilizers, Optical Equipment, Mesopotometers, Lensometers

PROPERTY CLASS 8 MACHINERY & EQUIPMENT

DEFINED: MACHINERY AND 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 MACHINERY BECOMES AVAILABLE.

DEFINED: Manufacturing & Processing Machinery, Amusement Rides, Auto Service & Repair Equipment, Bakery Equipment, Distillery Equipment, CATV Connection/Distribution, CATV Head Ends, Fork Lifts (battery & propane powered), Laundry & Dry Cleaning Equipment, Food Preparation Equipment, Machine Shop Equipment, Refrigeration Equipment, Overhead Cranes, Incinerators, Golf Carts, Packaging Equipment, Stationary Backup Generators, Meat Packing Equipment, Printing Equipment, Bottling Equipment, Cannery Equipment, Ski Lift Machinery, Wood Milling Equipment

PROPERTY CLASS 9 OFF-HIGHWAY REC VEHICLES

DEFINED: OFF-HIGHWAY VEHICLES THAT ARE NOT REGISTERED WITH STATE OF UTAH, DIVISION OF MOTOR VEHICLES

2013-2011	\$45.00
2010-2008	\$35.00
2007-2005	\$30.00
2004-2002	\$20.00
2001 & older	\$10.00

PROPERTY CLASS 12 COMPUTER HARDWARE

DEFINED: DATA PROCESSING EQUIPMENT, MAIN FRAME COMPUTERS, LAN SYSTEMS, PERSONAL COMPUTERS AND COMPUTER PERIPHERALS SUBJECT TO RAPID FUNCTIONAL AND ECONOMIC OBSOLESCENCE.

Mainframe Computers, Personal Computers, Cad/Cam Systems, Copiers & Copy Machines, Fax, Scanners, Printer Combination Machines, LAN Systems, Data Processing Equipment, Data Processing Peripherals

PROPERTY CLASS 30 RENTAL: VIDEO TAPES / DVD'S / GAMES

Rental DVD's, video tapes and CD's are to be valued at \$15.00 per unit for the first year and \$3.00 per unit thereafter.

PROPERTY CLASS 13 HEAVY EQUIPMENT

DEFINED: MOBILE MACHINERY USED IN THE CONSTRUCTION, FORESTRY AND QUARRY INDUSTRIES AS WELL AS EQUIPMENT USED IN THE PROCESSING OF CONSTRUCTION MATERIALS; i.e., CEMENT AND ASPHALT.

Construction Equipment, Compaction Equipment, Graders, Batch Plants, Log Skidders & Loaders, Mining Equipment, Portable Conveyors, Quarrying Equipment, Scrapers, Cranes (construction), Backhoes, Excavators, Loaders, Portable Generators, Pavers, Pavement Sweepers, Snow Cats

PROPERTY CLASS 15 SEMICONDUCTOR MANUFACTURING EQUIPMENT

DEFINED: EQUIPMENT USED EXCLUSIVELY IN THE PRODUCTION OF SEMICONDUCTOR PRODUCTS. THE SEMICONDUCTOR MANUFACTURING INDUSTRY IS SUBJECT TO SIGNIFICANT ECONOMIC AND FUNCTIONAL OBSOLESCENCE DUE TO RAPIDLY CHANGING TECHNOLOGY AND ECONOMIC CONDITIONS.

Clean Room Equipment, Crystal Growing Equipment, Deionized Water Systems, Encapsulation Equipment, Photo Mask and Wafer Manufacturing Equipment, Semiconductor Chemical and Gas Systems, Semiconductor Electrical Systems, Semiconductor Test Equipment

PROPERTY CLASS 16 LONG LIFE PROPERTY

DEFINED: PROPERTY HAVING A LONG PHYSICAL LIFE, SUBJECT TO OBSOLESCENCE.

Buried Cable, Billboards, Pipelines, Grain Elevators (Non Farm), Broadcast and Cell Towers, Bulk Storage Tanks (Underground & Surface), Oil and Gas Gathering Systems, Sign Towers, Ski Lift & Tram Towers, Storage and Shipping Containers, Truck Scales

PROPERTY CLASS 20 PETROLEUM & NATURAL GAS EXPLORATION AND PRODUCTION EQUIPMENT

DEFINED: 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.

Oil & Gas Exploration Equipment, Distillation Equipment, Wellhead Assemblies, Holding & Storage Facilities, Drill Rigs, Re-injection Equipment, Compressors, Metering Devices, Heater-Treaters, Fractionation and Catalytic Cracking Equipment, Well Site Generators, Transformers & Power Lines, Equipment Sheds, Free Water Knockouts, Scrubbers, Petroleum Pumping Units, Manifolds/Headers, Recycle/Recirculating Pumps, Radio Telemetry Unites (RTU), Support & Control Equipment, Separator-Dehydrators

PROPERTY CLASS 21 COMMERCIAL TRAILERS

DEFINED: COMMERCIAL OR UTILITY TRAILERS THAT ARE NOT REGISTERED WITH STATE OF UTAH, MOTOR VEHICLE DIVISION

Commercial Trailers (all types), Commercial Livestock Trailers, Dry Van Trailers, Dump Trailers (all types), Commercial Flatbed Trailers, Lowboy Equipment Trailers, Grain Hopper Trailers, Refrigerated Van Trailers, Tank Trailers, Cargo Utility Trailers, Flatbed Utility Trailers, Horse & Stock Trailers, Boat Trailers, Trailers used for other than commercial purpose

PROPERTY CLASS 24 LEASEHOLD IMPROVEMENTS ON TAX EXEMPT REAL PROPERTY

DEFINED: CLASS 24 SCHEDULE IS USED ONLY WHEN LEASEHOLD IMPROVEMENTS ARE INSTALLED WHEN THE UNDERLYING REAL PROPERTY IS OWNED BY AN ENTITY EXEMPT FROM PROPER TAX UNDER UTAH CODE SECTION 59-2-1101. SEE TAX COMMISSION ADMINISTRATIVE RULE R884-24P-32 C

LEASEHOLD IMPROVEMENTS ARE DEFINED AS IMPROVEMENTS TO TAX EXEMPT REAL

Walls & Partitions, Plumbing Rough-in & Fixtures, Floor Coverings (except carpet), Store Fronts, Electrical Wiring & Fixtures, Ceilings (suspended or acoustical), Heating and Cooling Systems, Iron or Millwork Trims, Other Leasehold Improvements

PROPERTY CLASS 25 AIRCRAFT PARTS MANUFACTURING TOOLS AND DIES

DEFINED: EQUIPMENT AND FIXTURES USED EXCLUSIVELY TO MANUFACTURE AIRCRAFT PARTS AND COMPONENTS. EQUIPMENT WHICH COULD BE USED FOR OTHER PURPOSES DO NOT QUALIFY FOR CLASS 25 PROPERTY IN THIS CLASS IS GENERALLY SUBJECT TO RAPID PHYSICAL, FUNCTION AND ECONOMIC OBSOLESCENCE DUE TO RAPID TECHNOLOGICAL AND ECONOMIC SHIFTS IN THE AIRCRAFT PARTS MANUFACTURING INDUSTRY.

Aircraft Parts Manufacturing Jigs and Dies, Aircraft Parts Molds, Aircraft Component Patterns, Aircraft Parts Manufacturing Taps & Gages, Aircraft Parts Manufacturing Test Equipment,

PROPERTY CLASS 27 ELECTRICAL POWER GENERATING EQUIPMENT AND FIXTURES

DEFINED: PLANTS DESIGNED TO GENERATE ELECTRICAL POWER USING TURBOGENERATORS FOR CONSUMPTION BY A LOCAL MARKET

Boiler Plant Equipment, Boiler Plant Piping, Cooling Towers, Turbogenerator Units, Support

PROPERTY CLASS 28 NON-CAPITALIZED

DEFINED: AN ITEM OF NON-CAPITALIZED PERSONAL PROPERTY HAVING AN ACQUISITION COST OF \$1,000 OR LESS AND ASSESSED BY THE CLASS 28 PERSONA PROPERTY SCHEDULE

USER REQUIREMENTS.

1. Taxpayer may elect to designate any property.
2. Once taxpayer elects to declare property in Class 28, the election may not be revoked.
3. Property designated as Non-Capitalized may not be deleted from the personal property declaration even if sold or disposed of until the final year of the Class 28 Schedule has expired.
4. Class 28 Non-Capitalized personal property value may not be appealed