2021Personal Property

Classification Guide



Utah State Tax Commission Property Tax Division

Utah State Tax Commission Property Tax Division 2021 Personal Property Classification Guide

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2021 Personal Property Classification Guide

Introduction

Refer to the **2021** 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-6.
- 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.

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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 31feet 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.

2	PR CLASSIFICATION GUIDE 2021 Personal Property Percent Good Valuation Schedules by Class																
	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
2021		222/	222/	2221	90%		/	NC		NC	2=2/	90%	2=2/	95%	NC	222/	NC
2020	76%	96%	90%	96%	77%	97%	97%	62%	51%	47%	97%	72%	95%	80%	94%	90%	75%
2019	44%	86%	74%	88%	73%	92%	95%	46%	49%	34%	96%	69%	88%	77%	88%	74%	50%
2018	11%	74%	55%	78%	68%	83%	89%	21%	48%	24%	94%	67%	82%	74%	82%	56%	25%
2017		62%	37%	67%	64% 59%	75%	82%	9%	46%	15%	89%	65%	74%	71%	77%	38%	0%
2016		E40/	400/		39%			70/	400/	CO/			670/	670/	710/	200/	
2015		51%	18%	58%		67%	77%	7%	42%	6%	86%	63%	67%	67%	71%	20%	
2015		40%	18%	47%	54%	59%	71%	7%	40%	6%	83%	60%	61%	64%	65%	20% 4%	
2014		40% 26%	18%	47% 35%	54% 48%	59% 49%	71% 63%	7%	40% 38%	6%	83% 77%	60% 58%	61% 55%	64% 61%	65% 59%		
2014 2013		40%	18%	47% 35% 24%	54% 48% 42%	59% 49% 40%	71% 63% 57%	7%	40% 38% 36%	6%	83% 77% 73%	60% 58% 56%	61% 55% 46%	64% 61% 58%	65% 59% 54%		
2014 2013 2012		40% 26%	18%	47% 35%	54% 48% 42% 37%	59% 49%	71% 63% 57% 50%	7%	40% 38% 36% 34%	6%	83% 77% 73% 65%	58% 56% 54%	61% 55% 46% 40%	64% 61%	65% 59% 54% 48%		
2014 2013		40% 26%	18%	47% 35% 24%	54% 48% 42%	59% 49% 40% 31%	71% 63% 57%	7%	40% 38% 36%	6%	83% 77% 73%	60% 58% 56%	61% 55% 46%	64% 61% 58% 54%	65% 59% 54%		
2014 2013 2012 2011		40% 26%	18%	47% 35% 24%	54% 48% 42% 37% 23%	59% 49% 40% 31% 22%	71% 63% 57% 50% 44%	7%	40% 38% 36% 34% 32%	6%	83% 77% 73% 65% 64%	60% 58% 56% 54% 51%	61% 55% 46% 40% 35%	64% 61% 58% 54% 51%	65% 59% 54% 48% 42%		
2014 2013 2012 2011 2010		40% 26%	18%	47% 35% 24%	54% 48% 42% 37% 23% 18%	59% 49% 40% 31% 22%	71% 63% 57% 50% 44% 37%	7%	40% 38% 36% 34% 32% 29%	6%	83% 77% 73% 65% 64% 59%	58% 56% 54% 51% 49%	61% 55% 46% 40% 35% 28%	64% 61% 58% 54% 51% 48%	65% 59% 54% 48% 42% 36%		
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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 Emission Testing Machines 3 Automotive Emission Testing Machines 3 Automotive Service & Repair Equipment 8 Awnings 5 Baby Cribs 5 Backnoe & Front End Loader Tractors 13		T-
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Baby Cribs Backhoe & Front End Loader Tractors Bakery Equipment Bar Equipment & Wet Stations Barbecue Ovens Barricades Barricades Bath Mats Batteries Battery Chargers Beauty and Barber Shop/Salon Fixtures Beauty and Barber Shop/Salon Equipment Bed Spreads, Bed Sheets & Linens Beds, Hotel / Motel Beds, Medical Beer Coolers Benches Bicycles, Rental Billboard Signs Billboard (excluding LED component) Bill Changers Bins, Portable Blankets Blinds / Shades Blinds / Shades Blinds / Shades Blowers	Automotive Service & Repair Equipment	
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Bakery Equipment & Bar Equipment & Wet Stations & Barbecue Ovens & Barricades & 1 Bars & Back bars & 5 Bath Mats & 1 Batteries & 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 (excluding LED component) & 16 Bill Changers & 3 Bins, Portable & 5 Blankets & 1 Blast Furnaces & 8 Blinds / Shades & 5 Blowers & 8		5
Bar Equipment & Wet Stations Barbecue Ovens Barricades Barricades Barricades Bath Mats Batteries Batteries Beauty and Barber Shop/Salon Fixtures Beauty and Barber Shop/Salon Equipment Bed Spreads, Bed Sheets & Linens Beds, Hotel / Motel Beds, Medical Beer Coolers Benches Bicycles, Rental Billboard Signs Billboard (excluding LED component) Bill Changers Blankets Blankets Blinds / Shades Blinds / Shades Blowers Barricades Barricades Bath Mats Batteries Batteries Beauty and Barber Shop/Salon Fixtures Beauty and Barber Shop/Salon Equipment Batteries Beauty and Barber Shop/Salon Equipment Beauty and Barber Shop/Salon Equipment Beauty and Barber Shop/Salon Equipment Beauty and Barber Shop/Salon Fixtures Beauty an	Backhoe & Front End Loader Tractors	13
Barbecue Ovens Barricades 1 Bars & Back bars 5 Bath Mats 1 Batteries 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 8 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	Bakery Equipment	8
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Bath Mats Batteries Battery Chargers Beauty and Barber Shop/Salon Fixtures Beauty and Barber Shop/Salon Equipment Bed Spreads, Bed Sheets & Linens Beds, Hotel / Motel Beds, Medical Beer Coolers Benches Bicycles, Rental Billboard Signs Billboard LED components @ (See C7) Billboard (excluding LED component) Bill Changers Bins, Portable Blankets Blinds / Shades Blowers Basser Basser Basser Basser Basser Basser Basser Basser Blowers Basser B	Barricades	
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Battery Chargers 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	Bath Mats	1
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Bins, Portable5Blankets1Blast Furnaces8Blinds / Shades5Blowers8	Billboard (excluding LED component)	16
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Blast Furnaces 8 Blinds / Shades 5 Blowers 8		
Blinds / Shades 5 Blowers 8		
Blowers 8		
	Blinds / Shades	
Boat Docks, Portable 5		
	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
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
Cad / Cam Systems Equipment	12
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

Utah State Tax Commission - Property Tax Division **2021** Personal Property Alphabetical Classification Guide

Part I

Description	Class
Check Protectors	3
Checkout Counters	5
Chemical and Gas Syst., Semiconductor	15
Choppers, All Types	8
Clean Room Equipment- Semiconductor	15
Cleaning / Polishing Equipment, (All Types)	8
Cleaning & Maintenance Supplies	Supplies
Clocks & Time Register Clocks	3
Clothes Dryers	8
CNC Lathes, Computerized	2
Coffee Grinder & Maker	8
	1
Colle Petrigoretian	
Coils-Refrigeration	8
Coin and Bill Changing Machines	3
Coin Counting Machines	8
Computers, Mainframe, LAN & Personal	12
Computer Peripherals & Components	12
Computer Software	1
Computerized Assembly Machinery	2
Computer Integrated Machinery	2
Computer Driven Mills & Lathes	2
Compaction Equipment, Construction	13
Compressors, Industrial	8
Compressors, Construction	13
Construction Equipment	13
Containers, Shipping and Storage	16
Conveyor Rack Systems, Industrial	8
Conveyors & Rollers Systems, Industrial	8
Conveyors, Mining & Construction	13
Coolers, Retail Merchandise	8
Cooling Towers	8
Copiers & Copy, Fax, Printer Combinations	12
Couches, Furniture	5
Counters (all types)	5
Counters Checkout	5
Cranes, Hoists and Lifts- Industrial	8
Cranes on Mobile Vehicles	6
Crawler Loaders & Cranes	13
Creamery, Dairy Processing Equipment	8
Credit Card Imprinters	3
Crushers, Construction	13
Crystal Growing Equip - Semiconductor	15
Curbing Machine, Construction	8
Currency Counters	3
Cylinder Hone Machines	8
Dairy Cases - Refrigerated	8
Darkroom Equipment, Photo Film Processing	8
Data Processing Equipment & Peripherals	12
Decorations	5
Dehydrators- Food	8
Deionized Water Systems - Semiconductor	15
Dolonized Water Gystems - Demiconductor	

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
	5
Display Cases (Non Refrigerated)	5
Display Fixtures	8
Distilling Equipment	13
Ditchers, Construction	
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 12
Graphic Systems Equipment, Computer Greenhouses (Retail)	
Griddles, Electric and Gas	5 8
Grills & Hoods	8
Grinders, Food	8
Grinders, Shop	8
Grocery Display & Storage Fixtures	5
Guidance Control Systems	3 5
Guns - Firearms	
Hanging Racks	5 3
Heaters, Portable	
Heating Systems	8
Heavy Equipment, Construction, Mining	13
Hoists - Electric	8
Hoists and Lifts, Auto & Manufacturing	8
Hoods, Vent Fans & Fire Extinguishers	
Hospital Equipment & Fixtures	8
Hot Air Balloons	23
Hot Tub / Jacuzzi	8
Humidifiers Livergulia leaks Portable	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

Description	Class
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 Packing & Processing Equipment	8
Medical Equipment & Fixtures	8
Menu Boards	5
Mesoptomer - Medical	8
Motal Ephrication Equipment*	8
Metal Warking Tools	8
Metal Working Tools	
Microscope	8
Microwave Communication Equipment	3
Microwave Ovens	8
Milk Processing Equipment	8
Milling Equipment	8
Miniature Golf Course Fixtures	5
Mining Heavy Equipment	13
Mirrors	5
Mixers, Industrial	8
Mixers, Cement	13
Modems, Computer	12
Molds, Short Life	1
Mortuary Equipment	8
Motion Picture Prints	1
Motor Homes (Age Based Uniform Fee)	Fee
Motorcycles & Scooters - Street (Age Based)	11
Motorcycles, Off Highway (Age Based)	9
Movie Projection Equipment	8
MRI Machines	2
Musical Instruments	5
Natural Gas Exploration Equipment	20
Night Depositories	5
Nightstands	5
Nitrous Oxide Systems and Tanks	8
Off-Highway Recreation Vehicles (Age Based)	9
Off Highway Trucks (Non-Licensed)	6
Office Furniture (except office machines)	5
Office Machines (Non Computer)	3
Office Supplies	Supplies
Office and Concession Trailers	5
Oil and Gas Exploration Equipment	20
Oil and Gas Well Equipment	20
Opthalmoscope, Medical	8
Optical Equipment, Medical	8
Oscilloscope	3
Ovens - All Types	8
Packaging Equipment* (See C-7)	8
Paint Mixing and Dispensing Equip.	8
Paint Spray Booths	8
r anti opray booting	•

Pallet Lifts / Jacks	Description	Class
Pallets 1 Palm Pilots, Computer 12 Parachutes 1 Partitions, Movable 5 Patterns, Jigs and Dies - Short Life 1 Pattie Machines 8 Patterns, Jigs and Dies - Short Life 1 Pattie Machines 8 Pavement Sweepers 13 Peelers, Vegetable 8 Pet Grooming Supplies Supplies Pet Grooming Equipment 20 Pet Grooming Equipment 20 Petroleum Exploration Drilling Equipment 20 Petroleum Refining Equipment 20 Petroleum Refining Equipment 20 Petroleum Refining Equipment 20 Physical Therapy Machines 5 Photo Film Processors - One Hour Type 3 Pical Type Indian 8 Pie Presses, Bakery 8	Pallet Lifts / Jacks	8
Palm Pilots, Computer Parachutes Parachutes Partitions, Movable Pattitions, Movable Pattitions, Movable Pattitions, Jigs and Dies - Short Life Pattite Machines Reverent Sweepers Pattite Machines Pet Grooming Supplies Pet Grooming Supplies Pet Grooming Equipment Petroleum Exploration Drilling Equipment Petroleum Processing Equipment Petroleum Refining Equipment Refining Equ		
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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 Photographic Laboratory Equipment 8 Pication Machines 8 8 Pie Resonation Film Processors - One Hour Type 3 9 Piel Resonation Film Processors - One Hour Type 3 9 9 Piel Resonation Film Processors - One Hour Type 3 9 9 9 9 9 9 9 9 9 9 <td>Pavement Sweepers</td> <td>_</td>	Pavement Sweepers	_
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Production Equipment, Radio & TV 3		
Programmable Embroidery Machines 12		

Description	Class
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 / Hydroheaters - 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
Sheds, Portable & Moveable Structures	5

Sheeters and Molders Shelves Shirt Presses Shoe Repair Machinery Shopping Carts, Retail Showcases, Retail Showcases, Retail Showcases, Retail Signs, Including Machinery Signs, Including Mechanical and Electrical Signs, Billboards Silverware and Utensils 1 Silkscreen Fixtures Sinks, Free Standing Ski Lift Equipment & Machinery Ski Lift Towers Ski Lift Towers Ski Lift Towers Ski Lift Towers Silcers Silcers Small Equipment Rentals Small Motor Vehicles (Age Based) Small Equipment Sod Cutters (Non Farm) Sod a Fountain Software (Packaged) Solar Panels Solar Farms - Industrial Solar Farms - Industrial Solar Farms - Industrial Spas, all types Speech Synthesizers Speech Synthesizers Speech Synthesizers Speech Synthesizers Speech Synthesizers Steam Tables Steam Cleaners and Irons Steam Cleaners and Irons Steam Cleaners and Irons Steam Tables Sterilizers, Medical Surveillance Camera Systems Sturye Devices, Transits, Laser Types Sweeper Vehicles, Non-Licensed Synable Starbles Strables Survey Devices, Transits, Laser Types Synables Surballes Surballes Surballes Surballes Surballes Survey Devices, Transits, Laser Types Synables Starbles Starbles Starbles Starbles Starbles Starbles Starbles Survey Devices, Transits, Laser Types Synables Surballes Surballes Starbles Starbles Starbles Starbles Starbles Survey Devices, Transits, Laser Types Synables Surballes Starbles Starbles Starbles Starbles Starbles Starbles Starbles Survey Devices, Transits, Laser Types Synables Surballes Su	Description	Class
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i iguică	Tables	5

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Description	Class
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 Including Cellular	3
Telephone Poles	5
Televisions	5
Teller Cages	5
Tents	3
Test Equipment- Semiconductor	15
Theater Seating and Fixtures	5
Thermometer, Medical	8
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	8
Tools, Hand & Power (All Types)	8
Tooling, Industrial, Short Life	1
Topogometer, Medical	8
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	16
Trench Boxes	5
Truck Campers (Age Based)	18a
Trucks - Heavy & Med Duty, Unlicensed	6
Tuxedo & Costume Rentals	1
Typesetting Equipment	8
Typewriters, Office Machines	3
UKU Finger Print Readers	3
Ultrasonic Cleaners, (All Types)	8
Ultrasound (Sonography) Equipment	2
Utilities - On-Site	8
Uniforms	1
Utensils & Serving Trays	1
UPS - (Commercial / Industrial)	8
	8
Vacuum Cleaners	

Description	Class
Valve Grinders, Engine	8
Vats, (All Types)	5
Vaults	5
Vending & Dispensing Machines	3
Vent Fans & Hoods	8
Vertexometer - Medical	8
Veterinary Equipment, Medical	8
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	8
Wafer Manufacturing Equipmt, 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	8

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References to page 7

- * 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 muste be valued as Class 8 Property and the comuper 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

PART - II

Property Listing by Class

Description
Class 1 - Short Life Property
Barricades
Bath Mats
Batteries
Bed Spreads, Bed Sheets & Linens
Blankets
Books & Libraries
Cad / Cam Systems Software
Camping Gear - Short Life
Cement Forms - Light Duty
Coffee Pots and Urns
Computer Software
Dies, Jigs & Patterns, Short Life
Directional Signs, (Construction)
LAN Systems Software
Library & Media Materials / Books
Linens, Towels, Etc.
Molds -Short Life
Motion Picture Prints
Pallets
Parachutes
Plants, Decorative
Pots, Pans & Utensils
Silverware and Utensils
Software (Packaged)
Tooling, Industrial, Short Life
Towels & Linens
Toys
Tuxedo & Costume Rentals
Uniforms
Utensils

Olere O Organista International Engineering
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 Ea	uipment
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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
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
Scanners, Bar Code

Description	Description	
Class 3 - Short Life Equipment (con't)	Class 5 - Trade Fixtures & Furniture (con't)	
Scuba Gear- Rental	Display Cases (Non Refrigerated)	
Shopping Carts, Retail	Display Fixtures	
Small Equipment Rentals	Dividers, Room	
Sound Systems	Dollies & Carts	
Speech Synthesizers	Draperies & Rods	
Studio Equipment Sound & Video	Dressers, Nightstands & Hutches	
Surveillance Camera Systems	Dumpsters - Lift Type	
Survey Devices, Transits, Laser Types	Exercise & Gym Equipment	
Telephone Systems, Phones (Includes Cellular)	Fiber Optic Lines	
Tents	File Cabinets & Rolling File Systems	
Ticket Dispensers	Fire Extinguishers, Portable	
Typewriters, Office Machines	Flag Poles	
UKU Finger Print Reader	Fountains, Built-in and Free Standing	
Vending Dispensing Machines	Furniture	
Video Game Machines	Garbage - Trash Containers (20 Gal)	
Video Recording Machines (VCR's)	Gondola Shelving	
, ,	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	
Canopies	Musical Instruments	
Carts, All Types	Night Depositories	
Cash Boxes	Nightstands	
Cashier Islands	Office & Concession Trailers	
Catwalks	Office Furniture (except office machines)	
Chairs , Benches & Stools	Paint Spray Booths	
Checkout Counters	Partitions, Movable	
Couches	Planters	
Counters (All Types)	Platforms - Portable	
Counters Checkout	Play Ground Equipment	
Decorations	Podium	
Desks	Pool Tables, Ball & Cue Racks, Sticks	
Dinette Sets	Porta-Potties	

Class 5 - Trade Fixtures & Furniture (cont)	Description	Description
Froduce Tables, Grocery Air Conditioners / Swamp Coolers Air Filtration Systems Air Conditioners / Swamp Coolers Air Filtration Systems Automotive Lube Equipment Automotive Lube Equipment Bakery Equipment Canning Equipment Coneryer Rakery Systems Conerye	Class 5 - Trade Fixtures & Furniture (cont)	Class 8 - Machinery & Equipment
Racks, Garment & Other Types Retail Fixtures Safe Deposit Boxes Safe Deposit Boxes Safe Safes Automotive Lilts and Jacks Automotive Service & Repair Equipment Bakery Equipment		
Amusement Rides Automotive Litts and Jacks Automotive Service & Repair Equipment Satellite Dishes and Antennas Bakery Equipment Bar Equipment & Bakery Equipment Bar Equipment & Bar Equipment & Bar Equipment & Wet Stations Battory Chargers Badson Boxes Battory Chargers Badson Moveable Structures Bhampoo Chairs Beer Coolers Blast Furnaces Blast Furnaces Blowers Boolers Bool		·
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Battery Chargers		
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Deep-Fryers Class 6 Trucks (Uniform Fee) Dehydrators, Food Dental Equipment - Medical Diamond Color Meter Dishwashers	Wood Floors - Portable	
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Cranes on Mobile Vehicles Off Highway Trucks (Non-Licensed) Diamond Color Meter Dishwashers		
Off Highway Trucks (Non-Licensed) Dishwashers		
	Well Boring Rigs - Truck Mounted	Distilling Equipment

Description	Description	
Class 8 - Machinery & Equipment (cont)	Class 8 - Machinery & Equipment (cont)	
Donut Making Equipment	Lathes, Mechanical (Non CNC)	
Dough Sheeters	Laundry / Dry Cleaning Equipment	
Drill Rigs - Non-Petroleum	Lawn Mowers & Landscape 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 Mill Equipment	
Exam Tables - Medical	Machine Shop Equipment*	
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	
Fans & Vent Systems	Meat Cases, Refrigerated	
Finishers / Iron Presses	Meat Lockers	
Floor Cleaners, Sweepers & Polishers	Meat Packing & Processing Equipment	
Flumes	Medical / Surgical Instruments	
Food Cutting and Slicing Machinery	Medical Equipment & Fixtures	
Food Preparation Equipment	Mesoptomer, Medical	
Food Processing Plant Equipment*	Metal Fabrication Equipment*	
Food Warmers	Metal Working Tools	
Foundry Machinery & Equipment	Microscope	
Freeze / Slush Machines	Microwave Ovens	
Gas Pumps & Dispensers	Milk Processing Equipment	
Generators, Backup systems	Milling Equipment	
Generators, Portable	Mixers, Industrial	
Glasswasher / Motor brush	Mortuary Equipment	
Glazer	Movie Projection Equipment	
Golf Carts	Nitrous Oxide Systems and Tanks	
Griddles, Electric and Gas	Opthalmoscope, Medical	
Grills & Hoods	Optical Equipment, Medical	
Grinders - Shop	Ovens	
Grinders, Food	Packaging Equipment*	
Heating Systems	Paint Mixing and Dispensing Equip. / Paint Booths	
Hoists and Lifts - Auto & Manufacturing	Pallet Lifts / Jacks	
Hoists, Electric	Pattie Machines	
Hoods, Vent Fans & Fire Extinguishers	Peelers, Vegetable	
Hospital Equipment & Fixtures	Photographic Laboratory Equipment	
Hot Tub / Jacuzzi - Above Ground	Pickling Machines	
Hydraulic Jacks - Portable	Pie and Pizza Rollers	
Ice Cream Machines & Confectionery Equipment	Pie Presses	
Ice Manufacturing Machines	Piping, Industrial	
Ice Merchandisers	Pizza Ovens	
Incinerators	Popcorn Makers	
Industrial Equipment*	Power Lines / Lighting - Portable	
Ironers	Power Tools	
Jacks, Industrial	Precision Tools	
Keratometer - Medical	Prep Tables, Temperature Controlled	
Key Machine, all types	Pressure Cookers	
Kilns, Dry and Tunnel	Printing Equipment*	
Kitchen Appliances	Printing Presses*	

Description	Description
Class 8 - Machinery & Equipment (cont)	Class 8 - Machinery & Equipment (con
Processing Equipment, Industrial	UPS - Commercial / Industrial
Puffers	Utilities - On-Site
Pulley Tracks	Vacuum Cleaners
Pumps - Air, Water and Fuel	Vacuum Systems - Built-In
Reach In Coolers	Valve Grinders
Reformer / Hydro heaters - Industrial	Vent Fans & Hoods
Refrigerated Display Cases	Vertexometer, Medical
Refrigerators & Freezers	Veterinary Instruments / Equipment
Retarders	Vise
Revolving Roasters	Vision Testing Equipment- Medical
Riveting Machines	Waffle Irons
Roll Dividers	Walk-In Refrigerators & Coolers (Portable)
Roller Machinery	Warmers
Roofing Equipment	Washer Extractors
Rotary Presses*	Washing Machines and Dryers (Clothes)
Sanding Machines	Water Heaters / Processors
Sawmill Machinery & Equipment	Water Purification Equipment
Saws	Water Softener Systems
Scales, Non-Electric	Weaving Machinery
Service Station Equipment	Welders
Sewing Machines	Wheel Balancing & Alignment Equipment
Sheeters and Molders	Wheel Bearing Packing Tools
Shirt Presses	Winding Machinery
Shoe Repair Machinery	Wood Shop Machines
Shredding Machinery	Wrecking & Demolition Equipment
Ski Lift Equipment & Machinery	X-Ray Machines - Medical
Slicers	A ridy Washings Wodisa
Slurry Machinery	Class 10 - Railroad Cars
Smelter Equipment	Railroad Cars - All Types
Snow Removal Equipment	Trained out of the Types
Sod Cutters (Non Farm)	Class 12 - Computer Hardware
Soda Fountain	Cad / Cam Systems Equipment
Spray Guns	Computers, Mainframe, LAN & Personal
Stamping, Metal Machinery	Computer Peripherals & Components
Steam Cleaners and Irons	Copiers & Copy, Fax, Printer Combinations
Steam Lines / Boilers	Data Processing Equipment & Peripherals
Steam Tables	Disc Drives, Computer
Sterilizers, Medical	Expansion Boards
Stove Hoods / Vents & Fans	File Servers, Computer
Stoves, Electric and Gas	Graphic Systems Equipment, Computer
Stripping Machines	Hard Drives, Computer
Subscriber Connection, CATV	LAN Systems Hardware, Computer
Surgiscope, Medical	Modems, Computer
Thermometer, Medical	Palm Pilots
Tire Changing and Repair Equipment	Plotter
Tire Recapping Equipment	POS Systems - Non Manual
Tonometer, Medical	Satellite / Cable Converters & Receivers
Tools, Hand & Power (all types)	Tape Drives, Computer
Topogometer, Medical	Tape Memory Units, Computer
Typesetting Equipment	Thermal Printers
Ultrasonic Cleaners, All Types	Thomas Findoro
Ontaconic Cicanors, All Types	·

Description
Class 13 - Heavy Equipment
Asphalt Paving Equipment
Asphalt Batch Plants
Backhoe & Front Loader Tractors
Cement Batch Plants
Cement Forms - Heavy Duty
Compaction Equipment - Construction
Compressors, Construction
Construction Equipment
Conveyors, Mining & Construction
Crawler Loaders & Cranes
Crushers, Construction
Ditchers - Construction
Excavators, Construction
Generators, Wind Driven
Graders - Construction
Heavy Equipment, Construction, Mining
Hydraulic Excavators - Construction
Hydraulic Cranes - Construction
Loader / Backhoes
Logging Equipment
Long Wall Mining Equipment
Material/Personnel Lifts, Gas or Diesel
Mining Heavy Equipment
Mixers, Cement
Paving Machines, Construction
Pavement Sweepers
Pile Driving Equipment - Construction
Quarry Equipment
Scrapers, Construction
Screens, Mining
Skid Steer Loaders, Construction
Snow Cats
Sweeper Vehicles, Nonlicenced
Tractors W / Backhoes & Front Loaders

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

Description
Class 16 - Long Life Property
Grain Elevator Bins (non farm)
Locomotive
Pipelines & Pipe Systems, Oil & Gas
Refuse Bins & Containers - Roll-Off Type
Scales, Truck
Solar Energy Equipment, Including Solar Panels
Solar Farms - Industrial
Tanks, Bulk Storage
Towers, Cell Phone, Broadcast & Ski Lifts
Transmitting Towers
Wind Powered Electrical Generators and Tower

Class 20 - Petroleum Exploration & Prod.
Drill Rigs, Petroleum
Gas Lines, Petroleum
Natural Gas Exploration Equipment
Oil and Gas Exploration Equipment
Oil and Gas Well Equipment
Petroleum Exploration Drilling Equipment
Petroleum Processing Equipment
Petroleum Refining Equipment
Radio Telemetry Units (RTU) - Petroleum
Re-Injection Equipment - Petroleum

Class 21- Commercial Trailers (Uniform Fee) Commercial Trailers Office & Concession Trailers

Class 25 - Aircraft Parts Manufacturing Aircraft Parts Manufacturing Tools and Dies

Class 27 - Electrical Power Generating Electrical Power Generating Equip. & Fixtures

Class 28 - Non-Capitalized Property
Acquisition Cost of \$1,000 or less
Any Class of Property can be elected

Other

Supplies
Office Supplies
Pet Grooming Supplies
Cleaning & Maintenance Supplies
Lubricants
Replacement Parts
Shop Supplies

Description

ption Description

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)

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

Truck Campers

Class 21a - Other Trailers (Non Commercial)

Trailers - Non-Commercial Utility

Trailers - Boat

Trailers - Cargo Utility, Non Commercial

Trailers - Horse, Non Commercial

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