

276 ~~[(F)]~~ ~~(A)~~ during multiple flights;
 277 ~~[(H)]~~ ~~(B)~~ during a takeoff, flight, or landing; and
 278 ~~[(H)]~~ ~~(C)~~ as a service provided by an air charter service, air contract service, or airline.

279 (b) (i) "Mobile flight equipment" does not include a spare part other than a spare
 280 engine that is rotated~~[-(A)]~~ at regular intervals~~[-and-(B)]~~ with an engine that is attached to the
 281 aircraft.

282 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
 283 commission may make rules defining the term "regular intervals."

284 (27) "Nonmetalliferous minerals" includes, but is not limited to, oil, gas, coal, salts,
 285 sand, rock, gravel, and all carboniferous materials.

286 (28) "Part-year residential property" means property that is not residential property on
 287 January 1 of a calendar year but becomes residential property after January 1 of the calendar
 288 year.

289 (29) "Personal property" includes:

290 (a) every class of property as defined in Subsection (30) that is the subject of
 291 ownership and ~~[not included within the meaning of the terms "real estate" and~~
 292 ~~"improvements";]~~ is not real estate or an improvement;

293 ~~[(b) gas and water mains and pipes laid in roads, streets, or alleys;]~~

294 (b) any pipe laid in or affixed to land ~~↳~~ **↳** [where] whether or not ~~↳~~ **↳** the ownership of the
 294a pipe is separate from

295 the ownership of the underlying land, even if the pipe meets the definition of an improvement;

296 (c) bridges and ferries;

297 (d) livestock; and

298 (e) outdoor advertising structures as defined in Section [72-7-502](#).

299 (30) (a) "Property" means property that is subject to assessment and taxation according
 300 to its value.

301 (b) "Property" does not include intangible property as defined in this section.

302 (31) "Public utility~~[-]~~" means:

303 ~~(a)~~ for purposes of this chapter, ~~[means]~~ the operating property of a railroad, gas
 304 corporation, oil or gas transportation or pipeline company, coal slurry pipeline company,
 305 electrical corporation, telephone corporation, sewerage corporation, or heat corporation where
 306 the company performs the service for, or delivers the commodity to, the public generally or