

DRAFT

CLASSIFICATION OF SELECTED ITEMS AS REAL OR PERSONAL

In general, machinery and equipment used primarily as part of a manufacturing process and is there for the betterment of the business is taxable as Personal Property. Machinery and equipment that is part of the land or building improvement and is there for the betterment of the building is taxable as Real Property.

<u>DESCRIPTION</u>	<u>REAL</u>	<u>PERSONAL</u>
Acoustical fire resistant drapes & curtains		XX
Asphalt plants-batch mix ect. Moveable		XX
Air Conditioning -building	XX	
Air Conditioning- manufacturing/product		XX
Air Conditioning-window units		XX
Airplanes		XX
Alarm Systems-security or fire		XX
Asphalt plants		XX
ATM- all equipment & self standing booths		XX
Auto Exhaust Systems for building	XX	
Auto Exhaust Systems for equipment		XX
Awnings		XX
Balers (paper, cardboard, ETC)		XX
Bank Teller Counters		XX
Bank Teller Lockers		XX
Bar and Bar Equipment		XX
Billboards		XX
Boats and Motors		XX
Boiler- for service of building	XX	
Boiler- primarily for process		XX
Bowling alley lanes		XX
Broadcasting Equipment		XX
C-I-P Equipment		XX
Cabinets		XX

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<u>DESCRIPTION</u>	<u>REAL</u>	<u>PERSONAL</u>
Cable TV Distribution Systems		XX
Cable TV Equipment & Wiring		XX
Cable TV Subscribers Connections		XX
Camera Equipment		XX
Canopies- fabric, vinyl, plastic etc		XX
Canopy lighting	XX	
Car Wash- All equipment, filters & tanks		XX
Catwalks for M & E		XX
Chairs-all		XX
Concrete- (around gas tanks)		XX
Concrete plant-electronic mixing, conveyors, tanks, etc.		XX
Closed circuit TV		XX
Cold Storage- (equipment/rooms/partitions)		XX
Compressed Air or Gas Systems (other than Bldg. Heat)		XX
Computer Room A/C		XX
Computer Room Raised Floor		XX
Computerized Scanning Equipment		XX
Computers and Data Lines		XX
Construction and Grading Equipment		XX
Control Systems-Building and Equipment		XX
Conveyor & Material Handling Systems		XX
Coolers-walk-in or self-standing		XX
Cooling Towers-building	XX	
Cooling Towers-used in manufacturing		XX
Dairy Processing Plants- all items		XX
Data processing equipment- all items		XX
Deli Equipment		XX

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<u>DESCRIPTION</u>	<u>REAL</u>	<u>PERSONAL</u>
Diagnostic Center Equipment-moveable or built-in		XX
Display Cases-movable or built-in-		XX
Dock Levelers-		XX
Drapes, Curtains, Blinds Etc-		XX
Drinking Fountains-		XX
Drive-thru Windows- All-		XX
Drying Systems-process or product-		XX
Dumpsters-		XX
Dust Catchers, Control Systems Etc-		XX
Desk-ALL		XX
Elevators	XX	
Electronic control systems (weighing, mixing, etc)	XX	
Escalators-		XX
Fans- freestanding		XX
Farm Equipment-all		XX
Fencing-inside	XX	
Fencing-outside		XX
Flagpole-		XX
Foundations for Machinery & Equipment-		XX
Freight Charges		XX
Fuels-Not for sale (list as supplies)		XX
Furnaces-steel mill process etc		XX
Furniture and Fixtures-		XX
Gas Tanks & Pumps-		XX
Gazebos	XX	
Golf Course and Improvements (drainage/irrigation)	XX	

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<u>DESCRIPTION</u>	<u>REAL</u>	<u>PERSONAL</u>
Grain Bins		XX
Greenhouse and equipment (benches, heating system etc)		XX
Heating Systems-process		XX
Humidifiers, process		XX
Hoppers-metal bin type		XX
Hospital systems-oxygen, public address, emergency, closed TV Call system, autoclave, etc		XX
Hotel/Motel Television & Wiring		XX
Incinerators		XX
Industrial piping-process		XX
Irrigation equipment		XX
Kilns-metal tunnel, moveable		XX
Kiln heating system		XX
Laboratory equipment		XX
Lagoons/Settling ponds	XX	
Laundry Bins		XX
Law & professional Libraries		XX
Leased equipment-lessor or lessee possession		XX
Leasehold improvements (list in detail yearly)		XX
Lighting-yard	XX	
Lifts other than elevator		XX
Machinery & Equipment		XX
Medical Equipment		XX
Milk handling-milking, cooling, piping and storage		XX
Mineral Rights	XX	
Mirrors (other than bathroom)		XX
Mobile home-singlewide		XX
Mobile home- doublewide	XX	

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<u>DESCRIPTION</u>	<u>REAL</u>	<u>PERSONAL</u>
Monitoring Systems building or equipment		XX
Newspaper stands		XX
Night Depository		XX
Office Equipment-all		XX
Office Supplies (List as supplies)		XX
Oil Company Equipment-pumps, supplies, etc-		XX
Ovens-processing/ manufacturing-		XX
Package and labeling equipment		XX
Paging Systems		XX
Paint Spray Booths		XX
Partitions		XX
Paving	XX	
Piping Systems-process piping		XX
Playground equipment		XX
Pneumatic Tube Systems		XX
Portable Buildings		XX
Power Generator Systems (auxiliary, emergency, etc)		XX
Power transformer equipment		XX
Public address systems (intercom, music, etc)		XX
Railroad sidings (other than railroad owned)	XX	
Refrigeration systems (compressors etc)		XX
Repairs (building)	XX	
Repairs (equipment)		XX
Restaurant Furniture (including attached to floor or bldg.)		XX
Restaurant /Kitchen equip (vent hoods, sinks etc)		XX
Rock Crusher		XX
Roll-Up Doors (inside wall)		XX

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<u>DESCRIPTION</u>	<u>REAL</u>	<u>PERSONAL</u>
Roll-Up Doors (outside wall)	XX	
Roofing (for building)	XX	
Roofing- (special to install mach & equip)		XX
Rooms self contained or special purpose		XX
Safes (wall or self-standing)		XX
Sales/use tax		XX
Satellite Dishes		XX
Scales		XX
Scales houses (unless portable)	XX	
Screens, movie-indoor		XX
Screens, drive-in outdoors		XX
Service Station equipment-pumps, tanks, lifts, concrete and all related		XX
Sewer systems	XX	
Shelving		XX
Signs (including attached to building)		XX
Sinks-bathroom	XX	
Sinks-Kitchen area		XX
Software-Capitalized		XX
Sound Systems & Projection equipment		XX
Spare parts (list as supplies)		XX
Speakers (freestanding or built-in)		XX
Spray Booths		XX
Sprinkler System (fire protection of products)		XX
Sprinkler System (fire protection for building)	XX	
Supplies (office or other)		XX
Swimming pool	XX	
Switchboard (motel, etc- when not owned by utility)		XX

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<u>DESCRIPTION</u>	<u>REAL</u>	<u>PERSONAL</u>
Tanks (all above or below ground)		XX
Teller II- banks similar to computer equipment		XX
Telephone systems and wiring		XX
Theatre seats		XX
Tooling, Dies, Molds		XX
Towers -all		XX
Transformer Banks		XX
Transportation Cost-all		XX
Tunnels-unless part of process system	XX	
Upgrades to equipment		XX
Utility Systems (other than state-assessed)		XX
Vacuum Systems		XX
Vault	XX	
Vault door, Inner gate, and vents & equip		XX
Vending machines		XX
Ventilation Systems-building	XX	
Ventilation Systems-for manufacturing process		XX
Video tapes/movies-		XX
Wallcovering	XX	
Walls-partitions, movable & room dividers		XX
Waste treatment facility		XX
Water Coolers & tanks		XX
Water Lines for processing		XX
Water system-residential or general building	XX	
Water Tanks & System-for process equipment		XX
Whirlpool/Jacuzzi/Hot Tubs		XX
Wiring- for machinery and equipment		XX

