

PERSONAL PROPERTY

General Classification of Real and Tangible Personal Property

DESCRIPTION	REAL
AIR CONDITIONING - BUILDING CREATURE COMFORT	XX
AIR CONDITIONING - MANUFACTURING/PRODUCT	
AIR CONDITIONING - WINDOW UNITS	
AIRPLANES	
ALARM SYSTEMS (SECURITY OR FIRE) & WIRING	
ASPHALT PLANTS & BATCHING TOWERS	
ATM - ALL EQUIP. & SELF STANDING BOOTHS	
AUTO EXHAUST SYSTEMS FOR BUILDING	XX
AUTO EXHAUST SYSTEMS FOR EQUIPMENT	
AWNINGS	
BALERS (PAPER, CARDBOARD, ETC.)	
BANK TELLER COUNTERS - SERVICE AREA & RELATED	
BANK TELLER LOCKERS - MOVEABLE OR BUILT-IN	
BAR AND BAR EQUIPMENT - MOVEABLE OR BUILT-IN	
BULK BARNs	
BEAUTY AND BARBER STATIONS	
BILLBOARDS	
BOATS AND MOTORS - ALL	
BOAT DOCKS, PIERS, SLIPS AND MARINAS	XX
BOILER - FOR SERVICE OF BUILDING	XX
BOILER - PRIMARILY FOR PROCESS	
BOWLING ALLEY LANES	
BREWING EQUIPMENT	
BROADCASTING EQUIPMENT	
C-I-P EQUIPMENT	
CABINETS	
CABLE TV DISTRIBUTION SYSTEMS	
CABLE TV EQUIPMENT & WIRING	
CABLE TV SUBSCRIBER CONNECTIONS	
CAMERA EQUIPMENT	
CANOPIES - FABRIC, VINYL, PLASTIC	
CANOPIES - GENERAL	XX
GAS STATION CANOPIES	XX
CANOPY LIGHTING	XX
CAR WASH - ALL EQUIPMENT, FILTERS & TANKS	
CARPET - INSTALLED	XX
CATWALKS	
CEMENT PLANTS	
CHAIRS - ALL TYPES	
CLOSED CIRCUIT TV	
COLD STORAGE - EQUIPMENT, ROOMS, PARTITIONS	
COMPRESSED AIR OR GAS SYSTEMS (OTHER THAN BLDG HEAT)	
COMPUTER ROOM A/C	
COMPUTER ROOM RAISED FLOOR	
COMPUTER SCANNING EQUIP.	
COMPUTERS AND DATA LINES	
CONCRETE PLANTS	

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CONSTRUCTION AND GRADING EQUIPMENT	
CONTROL SYSTEMS - BUILDING AND EQUIPMENT	
CONVEYOR & MATERIAL HANDLING SYSTEMS	
COOLERS - WALK-IN OR SELF-STANDING	
COOLING TOWERS - PRIMARY USE FOR BUILDING	XX
COOLING TOWERS - PRIMARY USE IN MANUFACTURING	
COUNTERS/RECEPTION DESKS - MOVEABLE OR BUILT-IN	
CRANEWAYS INTEGRATED WITH ROOF STRUCTURE	XX
CRANEWAYS INTEGRATED WITH OUT ROOF STRUCTURE	
DAIRY PROCESSING PLANTS - ALL PROCESS ITEMS, BINS, TANKS	
DANCE FLOORS	
DATA PROCESSING EQUIPMENT - ALL ITEMS	
DELI EQUIPMENT	
DESK - ALL	
DIAGNOSTIC CENTER EQUIPMENT - MOVEABLE OR BUILT-IN	
DISPLAY CASES - MOVEABLE OR BUILT-IN	XX
DOCK LEVELERS	XX
DRAPES & CURTAINS, BLINDS, ETC	
DRINKING FOUNTAINS	
DRIVE-THRU WINDOWS - ALL	XX
DRYING SYSTEMS - PROCESS OR PRODUCT	
DUMPSTERS	
DUST CATCHERS, CONTROL SYSTEMS, ETC	
ELECTRONIC CONTROL SYSTEMS	
ELEVATORS	XX
ESCALATORS	XX
FARM EQUIPMENT - ALL	
FENCING - INSIDE	
FENCING - OUTSIDE	XX
FENCING KENNEL RUNS	XX
FLAGPOLE	
FOUNDATIONS FOR MACHINERY AND EQUIP.	
FREIGHT CHARGES	
FUELS - NOT FOR SALE (LIST AS SUPPLIES)	
FURNACES - STEEL MILL PROCESS, ETC.	
FURNITURE AND FIXTURES	
GAZEBOS	XX
GOLF COURSE AND IMPROVEMENTS (DRAINAGE/IRRIGATION)	XX
GRAIN BINS	XX
GREENHOUSE PLASTIC (BENCHES, HEATING SYSTEM, ETC).	
GREENHOUSE WITH PLEXIGLAS/GLASS	XX
GREENHOUSES - STRUCTURE IF PERM. AFFIXED	XX
HEATING SYSTEMS, PROCESS	
HOPPERS - METAL BIN TYPE	
HOSPITAL SYSTEMS, EQUIPMENT & PIPING	
HOT AIR BALLOONS	
HOTEL/MOTEL TELEVISIONS & WIRING	

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HUMIDIFIERS - PROCESS	
INCINERATORS - EQUIPMENT AND/OR MOVEABLE	
INDUSTRIAL PIPING - PROCESS	
INSTALLATION COST M&E, CIP	
IRRIGATION EQUIPMENT	
IRRIGATION EQUIPMENT & SYSTEMS, GOLF	XX
KILN HEATING SYSTEM	
KILNS - METAL TUNNEL OR MOVEABLE	
KILN STRUCTURE	XX
LABORATORY EQUIPMENT	
LAGOONS/SETTLING PONDS	XX
LAUNDRY BINS	
LAW & PROFESSIONAL LIBRARIES	
LEASED EQUIPMENT - LESSOR OR LESSEE POSSESSION	
LEASEHOLD IMPROVEMENTS (LIST IN DETAIL YEARLY to determine if real or personal)	XX
LIFTS - OTHER THAN ELEVATOR	XX
LIGHTING - PORTABLE, MOVEABLE, SPECIAL	
LIGHTING - YARD LIGHTING	XX
MACHINERY AND EQUIPMENT	
MEDICAL EQUIPMENT	
MILK HANDLING - MILKING, COOLING, PIPING, STORAGE	
MINERAL RIGHTS	XX
MINIATURE GOLF WITH OBSTACLES, HAZARDS, GREEN CARPET	
MINIATURE GOLF CONCRETE PADS AND LIGHTING	XX
MIRRORS (OTHER THAN BATHROOM)	
MONITORING SYSTEMS BUILDING OR EQUIPMENT	
NEWSPAPER STANDS	
NIGHT DEPOSITORY	
OFFICE EQUIPMENT - ALL	
OFFICE SUPPLIES (LIST AS SUPPLIES)	
OIL COMPANY EQUIPMENT - PUMPS, SUPPLIES, ETC.	
OVENS - PROCESSING/MANUFACTURING	
OVERHEAD CONVEYOR SYSTEM	
PACKAGE AND LABELING EQUIPMENT	
PAGING SYSTEMS	
PAINT SPRAY BOOTHS	
INTERIOR PAINTING COMMERCIAL	XX
PARTITIONS	XX
PAVING	XX
PHOTO BOOTH/KIOSK	
PIPING SYSTEMS - PROCESS PIPING	
PLAYGROUND EQUIPMENT - ALL	
PNEUMATIC TUBE SYSTEMS	
PORTABLE BUILDINGS	
POWER GENERATOR SYSTEMS (AUXILIARY, EMERGENCY, ETC.)	
POWER TRANSFORMERS - EQUIPMENT	
POWER HOUSE OR PLANT	XX

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POWER GENERATOR SYSTEMS AND EQUIPMENT	
PUBLIC ADDRESS SYSTEMS (INTERCOM, MUSIC, ETC.)	
RAILROAD SPURS (OTHER THAN RAILROAD-OWNED)	XX
REFRIGERATION SYSTEMS - COMPRESSORS, ETC.	
REPAIRS - BUILDING	XX
REPAIRS - EQUIPMENT (50% COST)	
RESTAURANT FURNITURE (INCL. ATTACHED FLOOR OR BLDG.)	
RESTAURANT/KITCHEN EQUIP. VENT HOODS, SINKS, ETC. (COMMERCIAL)	
RETURNABLE CONTAINERS	
ROLL-UP DOORS (INSIDE WALL)	
ROLL-UP DOORS (OUTSIDE WALL)	XX
ROOFING	XX
ROOM DIVIDERS/PARTITIONS - MOVEABLE OR BUILT-IN	
ROOMS SELF-CONTAINED OR SPECIAL PURPOSE (WALLS, CEILING, FLOOR)	
SAFES WALL OR SELF-STANDING	
SALES / USE TAX	
SATELLITE DISHES (ALL WIRING & INSTALLATION TO TV & EQUIP.)	
SCALE HOUSES (UNLESS MOVEABLE)	XX
SCALES	
SECURITY SYSTEMS	
SERVICE STATIONS EQUIPMENT - PUMPS, TANKS, LIFTS & RELATED	
SEWER SYSTEMS	XX
SHELVING	
SIGNS ALL TYPES INCLUDING ATTACHED TO BUILDING	
SINKS - BATHROOM	XX
SINKS - KITCHEN AREA	
SOFTWARE - CAPITALIZED	
SOUND SYSTEMS & PROJECTION EQUIPMENT	
SPARE PARTS - LIST AS SUPPLIES	
SPEAKERS - BUILT-IN OR FREESTANDING	
SPRAY BOOTHS	
SPRINKLER SYSTEM - ATTACHED TO PRODUCT STORAGE RACKS	
SPRINKLER SYSTEM - BUILDING	XX
SPRINKLER SYSTEM FOR IRRIGATION	
SUPPLIES (OFFICE & OTHER)	
SWIMMING POOLS IN GROUND OR INDOOR	XX
TANKS (ALL USED FOR PROCESSING)	
TANKS SERVICE STATION (BELOW GROUND)	
TANKS VERTICAL	XX
TANKS HORIZONTAL	
TELEPHONE SYSTEMS & WIRING - PRIVATE	
TENTS	
THEATRE SCREENS - INDOOR	
THEATRE SCREENS - OUTDOOR	XX
THEATRE SEATS	
TOOLING, DIES, MOLDS	
TOWERS - MICROWAVE, EQUIPMENT, WIRING & FOUNDATION	

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TOWERS - TV, RADIO, CATV, TWO-WAY RADIO, WIRING & FDN	
TRANSPORTATION COST - ALL	
TUNNELS - UNLESS PART OF PROCESS SYSTEM	XX
UPGRADES TO EQUIPMENT	
VACUUM SYSTEM, PROCESS	
VAULT	XX
VAULT DOOR, INNER GATES, VENTS & EQUIP.	
VENDING MACHINES	
VENT FANS	
VENTILATION SYSTEMS - GENERAL BUILDING	XX
VENTILATION SYSTEMS - NEEDED FOR MANUFACTURING, PROCESS	
VIDEO TAPES/MOVIES/REEL MOVIES	
WALKWAYS OVERHEAD	XX
WALL COVERING	XX
WALLS - PARTITIONS, MOVEABLE & ROOM DIVIDERS	
WATER COOLERS - ALL	
WATER LINES - FOR PROCESS ABOVE OR BELOW GROUND	
WATER SYSTEM - RESIDENTIAL OR GENERAL BUILDING	XX
WATER TANKS & SYSTEM - FOR PROCESS EQUIPMENT	
WHIRLPOOL/JACUZZI/HOT TUBS	
WIND TUNNEL EQUIPMENT	
WIRING - POWER WIRING FOR MACHINERY AND EQUIP.	
SOLAR PANELS (SEE SOLAR FARM SECTION)	

CLASSIFICATION OF SELECTED ITEMS AS REAL OR PERSONAL

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

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