

PERSONAL PROPERTY

General Classification of Real and Tangible Personal Property

DESCRIPTION	REAL	PERSONAL
ACCOUSTICAL 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) & WIRING		XX
ASPHALT PLANTS & BATCHING TOWERS		XX
ATM - ALL EQUIP. & 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
BEAUTY AND BARBER STATIONS		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
CABLE TV DISTRIBUTION SYSTEMS		XX
CABLE TV EQUIPMENT & WIRING		XX
CABLE TV SUBSCRIBER CONNECTIONS		XX
CAMERA EQUIPMENT		XX
CANOPIES - FABRIC, VINYL, PLASTIC		XX
CANOPY LIGHTING	XX	
CAR WASH - ALL EQUIPMENT, FILTERS & TANKS		XX
CATWALKS FOR MACHINERY & EQUIPMENT		XX
CHAIRS - ALL		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
COMPUTER SCANNING EQUIP.		XX
COMPUTERS AND DATA LINES		XX
CONCRETE (AROUND GAS TANKS)		XX
CONCRETE PLANT- ELECTRONIC MIXING, CONVEYORS, TANKS, ETC.		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 - PRIMARY USE IN MANUFACTURING		XX
CRANEWAYS INTEGRATED WITH ROOF STRUCTURE	XX	

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DAIRY PROCESSING PLANTS - ALL PROCESS ITEMS, BINS, TANKS		XX
DATA PROCESSING EQUIPMENT - ALL ITEMS		XX
DELI EQUIPMENT		XX
DESK - ALL		XX
DIAGNOSTIC CENTER EQUIPMENT - MOVEABLE OR BUILT-IN		XX
DISPLAY CASES - MOVEABLE 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
ELECTRONIC CONTROL SYSTEMS (WEIGHING, MIXING, ETC)	XX	
ELEVATORS	XX	
ESCALATORS	XX	
FANS - FREESTANDING		XX
FARM EQUIPMENT - ALL		XX
FENCING - INSIDE		XX
FENCING - OUTSIDE	XX	
FENCING KENNEL RUNS		XX
FLAGPOLE		XX
FOUNDATIONS FOR MACHINERY AND EQUIP.		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	
GRAIN BINS	XX	
GREENHOUSE PLASTIC & EQUIPMENT (BENCHES, HEATING SYSTEM, ETC).		XX
GREENHOUSE WITH PLEXIGLAS/GLASS	XX	
HEATING SYSTEMS, PROCESS		XX
HOPPERS - METAL BIN TYPE		XX
HOSPITAL SYSTEMS-OXYGEN, PUBLIC ADDRESS, EMERGENCY, CLOSED TV, CALL SYS. AUTOCLAVE ETC.		XX
HOTEL/MOTEL TELEVISIONS & WIRING		XX
HUMIDIFIERS - PROCESS		XX
INCINERATORS		XX
INDUSTRIAL PIPING - PROCESS		XX
IRRIGATION EQUIPMENT		XX
KILN HEATING SYSTEM		XX
KILNS - METAL TUNNEL OR MOVEABLE		XX
KILN STRUCTURE	XX	
LABORATORY EQUIPMENT		XX
LAGOONS/SETTLING PONDS	XX	
LAUNDRY BINS		XX

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ACCOUSTICAL FIRE RESISTANT DRAPES & CURTAINS		XX
LAW & PROFESSIONAL LIBRARIES		XX
LEASED EQUIPMENT - LESSOR OR LESSEE POSSESSION		XX
LEASEHOLD IMPROVEMENTS (LIST IN DETAIL YEARLY)		XX
LIFTS - OTHER THAN ELEVATOR		XX
LIGHTING - YARD LIGHTING	XX	
MACHINERY AND EQUIPMENT		XX
MEDICAL EQUIPMENT		XX
MILK HANDLING - MILKING, COOLING, PIPING, STORAGE		XX
MINERAL RIGHTS	XX	
MINIATURE GOLF WITH OBSTACLES, HAZARDS, GREEN CARPET		XX
MINIATURE GOLF CONCRETE PADS AND LIGHTING	XX	
MIRRORS (OTHER THAN BATHROOM)		XX
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	
PHOTO BOOTH/KIOSK		XX
PIPING SYSTEMS - PROCESS PIPING		XX
PLAYGROUND EQUIPMENT - ALL		XX
PNEUMATIC TUBE SYSTEMS		XX
PORTABLE BUILDINGS		XX
POWER GENERATOR SYSTEMS (AUXILIARY, EMERGENCY, ETC.)		XX
POWER TRANSFORMERS - EQUIPMENT		XX
PUBLIC ADDRESS SYSTEMS (INTERCOM, MUSIC, ETC.)		XX
RAILROAD SPURS (OTHER THAN RAILROAD-OWNED)	XX	
REFRIGERATION SYSTEMS - COMPRESSORS, ETC.		XX
REPAIRS - BUILDING	XX	
REPAIRS - EQUIPMENT		XX
RESTAURANT FURNITURE (INCL. ATTACHED FLOOR OR BLDG.)		XX
RESTAURANT/KITCHEN EQUIP. VENT HOODS, SINKS, ETC. (COMMERCIAL)		XX
ROCK CRUSHER		XX
ROLL-UP DOORS (INSIDE WALL)		XX
ROLL-UP DOORS (OUTSIDE WALL)	XX	
ROOFING FOR BUILDING	XX	
ROOFING (SPECIAL TO INSTALL MACHINERY & EQUIPMENT)		XX
ROOMS SELF-CONTAINED OR SPECIAL PURPOSE (WALLS, CEILING, FLOOR)		XX
SAFES WALL OR SELF-STANDING		XX
SALES / USE TAX		XX
SATELLITE DISHES (ALL WIRING & INSTALLATION TO TV & EQUIP.)		XX
SCALE HOUSES (UNLESS MOVEABLE)	XX	
SCALES		XX

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ACCOUSTICAL FIRE RESISTANT DRAPES & CURTAINS		XX
SCREENS, MOVIES - INDOOR		XX
SCREENS, DRIVE IN , OUTDOOR		XX
SERVICE STATIONS EQUIPMENT - PUMPS, TANKS, LIFTS & RELATED		XX
SEWER SYSTEMS	XX	
SHELVING		XX
SIGNS ALL TYPES 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 - BUILT-IN OR FREESTANDING		XX
SPRAY BOOTHS		XX
SPRINKLER SYSTEM - FIRE PROTECTION OF PRODUCTS		XX
SPRINKLER SYSTEM -FIRE PROTECTION FOR BUILDING	XX	
SPRINKLER SYSTEM FOR IRRIGATION		XX
SUPPLIES (OFFICE & OTHER)		XX
SWIMMING POOLS IN GROUND OR INDOOR	XX	
SWITCHBOARD (MOTEL, ETC. - WHEN NOT OWNED BY UTILITY)		XX
TANKS (ALL USED FOR PROCESSING)		XX
TANKS SERVICE STATION (BELOW GROUND)		XX
TANKS VERTICAL	XX	
TANKS HORIZONTAL		XX
TELLER II - BANKS SIMILAR TO COMPUTER EQUIPMENT		XX
TELEPHONE SYSTEMS & 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 SYSTEM		XX
VAULT	XX	
VAULT DOOR, INNER GATES, VENTS & EQUIP.		XX
VENDING MACHINES		XX
VENTILATION SYSTEMS - BUILDING	XX	
VENTILATION SYSTEMS - NEEDED FOR MANUFACTURING, PROCESS		XX
VIDEO TAPES/MOVIES		XX
WALKWAYS OVERHEAD	XX	
WALL COVERING	XX	
WALLS - PARTITIONS, MOVEABLE & 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

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ACCOUSTICAL FIRE RESISTANT DRAPES & CURTAINS		XX
WIRING - FOR MACHINERY AND EQUIP.		XX
Z END OF LIST		

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 a part of the land or building improvement and is there for the betterment of the building is taxable as Real Property.