

Personal Property Classification Guide – Classifications in this guide may be used as examples for other like property not listed

Property Code Class 1

Short life Property Examples

Barricades/Warning Signs	Video Tapes & CD's-Non rental
Patterns, Jigs, & Dies	Cement Forms
Pots, Pans& Utensils	Library Materials/Books
Software, Packaged	Motel & Hotel Linens
Motion Picture Prints	Pallets
Silverware	Uniforms

Property Code Class 2

**Computer Integrated Machinery Examples
(Which may meet the definition below):**

Computer Driven Mills	Computer Assembly machinery
Computerized Machine Lathes	Other Computer Intgrtd Machinery
MRI, CAT Scan Machinery	Mammography Equipment
Computer integrated Manufacturing Equipment	
Computer Integrated Fabrication Equipment	

Class 2 Computer Integrated Machinery is Defined As:

1. Machinery and computer sold as a unit. If the machine and computer are purchased as separate units, the machine must be valued as Class 8 property and the computer as Class 12 Property.
2. Machinery which cannot operate without the computer and the Computer cannot perform functions outside the machine.
3. Machinery able to perform multiple functions and is controlled by a Programmable central processing unit.
4. The total cost of the machine and computer is depreciated as a unit For income tax purposes.
5. The capabilities of the machine cannot be expanded by substituting A more complex computer for the original.

Property Code Class 3

Short Life Equipment Examples

Alarm Systems	Cell Phones
Bank ATM Machines	Cameras – Film & Digital
Cash Registers	Paper Shredders
VCR & DVD Players	Pneumatic Tube Systems (Banks)
Drive-up Windows (Banks)	Small Equipment Rentals
FAX Machines	Shopping Carts, Retail
Photo Processing Equipment	Telephone Equipment & Systems
Auto Engine Analysis Equipment	Vending Machines
Music, Stereo & Sound Systems	Automotive Emission Test Equip
Video Game Machines	Time-Clocks
Security System	Microwave Communication Equip
Postage Meters	

Property Code Class 5

Furniture & Trade Fixture Examples

Check-Out Counters	Signs, Mechanical & Electrical
Cashier Islands	Motel/Hotel Beds & Furniture
Furniture	Auditorium & Theater Seats
Bars & Sinks	Buildings & Shed, Portable
Booths, Tables & Chairs	Musical Instruments
Beauty/Barber Shop Fixtures	Movable Partitions
Cabinets & Shelves	Stands
Display, Cases & Racks	Tanning Booths
Office Furniture	Fire Extinguishers, portable
Televisions	Ladders
Cart, All Types	Drift Boats
Boat Dock Equipment/	

Property Code Class 7

Medical & Dental Equipment

Medical Equipment/Instruments	X-Ray Machines
Dental Equipment/Instruments	Microscopes
Exam Tables & Chairs	Sterilizers
Hospital Equipment	Optical Equipment
Mesoptometers	Lensometers

Property Code Class 8

Machinery & Equipment Examples

Golf Carts	Power Tools
Microwave Ovens-Stoves	Refrigeration Equip
Refrigerators – Freezers	Hoods & Vent Fans
Packaging Equipment	Bakery Equipment
Auto Service & Repair Equip	Distillery Equipment
Stationary Backup Generators	Manufacturing & Processing Equipments
Meat Packing Equipment	Amusement Rides
Printing Equipment	Laundry & Dry Cleaning Equip
Compressors	Food Preparation Equip
Conveyor Rack Systems	Machine Shop Equipment
Ski Lift Machinery	Forklifts – Battery & Propane
Cranes, Hoists, & Lifts	
Movie Projection Equipment	

Property Code Class 12

Computer Hardware Examples

Palm Pilots, PDA's	Plotters
Personal Mainframe & Laptops	LAN Systems
CAD/CAM Systems	Data Processing Equipment
Data Processing Peripherals	File Servers
Copiers & Copy/Fax/Scanner/Printer Combination Machines	

Property Code Class 13

Heavy Equipment Examples

Construction Equipment	Cranes, Construction
Compaction Equipment	Backhoes
Forklifts – Gas & Diesel powered	Excavators
Batch Plants	Loaders
Log Skidders & Loaders	Large Portable Generators
Mining Equipment	Pavers
Portable Conveyors	Pavements Sweepers
Scrapers & Graders	Snow Cats

Property Code Class 16

Long Life Property Examples

Billboards	Truck Scales
Pipeline	Sign Towers
Broadcast & Cell Towers	Buried Cable
Storage & Shipping Containers	Propane Tanks
Bulk Storage Tanks, Underground & Storage	

