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

Property Code Class 2
Computer Integrated Machinery Examples

(Which may meet the definition below):

Computer Driven Mills
Computer Assembly Machinery
Computerized Machine Lathes
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
Bank ATM Machines
Cash Registers
VCR & DVD Players
Drive-up Windows (Banks)
FAX Machines
Photo Processing Equipment
Auto Engine Analysis Equipment
Music, Stereo & Sound Systems
Video Game Machines
Security Systems
Postage Meters
Cell Phones
Cameras-Film & Digital
Paper Shredders
Pneumatic Tube Systems (Banks)
Small Equipment Rentals
Shopping Carts, Retail
Telephone Equipment & Systems
Vending Machines
Automotive Emission Testing Eq.
Time-Clocks
Microwave Communication Eq.

Property Code Class 5
Furniture & Trade Fixture Examples

Check-Out Counters
Cahier Islands
Furniture
Bars & Sinks
Booths, Tables & Chairs
Beauty/Barber Shop Fixtures
Cabinets & Shelves
Display Cases & Racks
Office Furniture
Televisions
Cart, All Types
Signs, Mechanical & Electrical
Motel/Hotel Beds & Furniture
Auditorium & Theatre Seats
Buildings & Sheds, Portable
Musical Instruments
Movable Partitions
Stands
Tanning Booths
Water Slides
Fire Extinguishers, portable
Ladders

Property Code Class 7
Medical & Dental Equipment Examples

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

Property Code Class 8
Machinery & Equipment Examples

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

Property Code Class 12
Computer Hardware Examples

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

Property Code Class 13
Heavy Equipment Examples

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

Property Code Class 16
Long Life Property Examples

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

Property Code Class 20
Petroleum Exploration & Production

Drill Rigs
Gas Lines
Re-injection Equip-Petroleum
Natural Gas Exploration Equip.
Oil & Gas Exploration Equip.
Petroleum Exploration Drilling Equip.
Petroleum Processing Equip.
Petroleum Refining Equip.
Radio Telemetry Units (RTU)