

**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	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 Testing Eq.
Video Game Machines	Time-Clocks
Security Systems	Microwave Communication Eq.
Postage Meters	

**Property Code Class 5**

**Furniture & Trade Fixture Examples**

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

**Property Code Class 8**

**Machinery & Equipment Examples**

**Medical & Dental Equipment Examples**

Golf Carts	Power Tools
Microwave Ovens-Stoves	Refrigeration Equipment
Refrigerators-Freezers	Hoods & Vent Fans
Packaging Equipment	Bakery Equipment
Auto Service & Repair Equipment	Distillery Equipment
Stationary Backup Generators	Manufacturing & Processing Eq.
Printing Equipment	Amusement Rides
Compressors	Laundry & Dry Cleaning Equip.
Conveyor Rack Systems	Food Preparation Equipment
Ski Lift Machinery	Machine Shop Equipment
Cranes, Hoists & Lifts	Forklifts-Battery & Propane
Movie Projection Equipment	
Medical Equipment/Instruments	X-Ray Machines
Dental Equipment/Instruments	Microscopes
Exam Tables & Chairs	Sterilizers
Hospital Equipment	Optical Equipment
Mesoptometers	Lensometers

**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	Pavement Sweepers
Scrapers & Graders	Snow Cats

**Property Code Class 16**

**Long Life Property Examples**

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

**Property Code Class 20**

**Petroleum Exploration & Production**

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