



PERSONAL PROPERTY MANUAL

VALUATION TABLE INDEX			
Category	Valuation Table	Trend Code	Life In Years
AGRICULTURAL			
Farm and Ranch (Machinery and Equipment)			
Dairy - milking and holding facility	1	06	10
Drip irrigation system	1	03	6
Laser sending and receiving equipment	1	06	10
Machinery and equipment used in the production of crops and livestock and on-the-farm processing of feeds	1	06	10
Sprinklers - walking and pivot	1	03	6
Tractors, combines, cotton harvesters, hay balers, forage harvesters, etc.	1	03	6
AIR CONDITIONING EQUIPMENT			
Heat pumps - all sizes	1	04	7
Large - twenty tons and over	1	78	20
Medium and small - under twenty tons	1	84	10
AIRCRAFT (See Chapter 2, "Business Personal Property.")	---	---	---
AIRCRAFT FLIGHT SIMULATOR	1	55	10
AIRPORT GROUND EQUIPMENT (Includes unlicensed vehicles)	1	06	10
AMUSEMENT and RECREATION EQUIPMENT			
Amusement rides	1	02	5
Billiards and pool	1	06	10
Boats (See Chapter 2, " Business Personal Property – Watercraft.")	1	02	5
Boats, tour boats, excursion boats (over thirty feet in length)	1	13	20
Bowling alleys	1	05	8
Coin operated electronic games (video games)	5	88	2
Dance studio	1	06	10
Golf carts	1	02	5
Gymnasium (fitness facilities)	1	06	10
Miniature golf courses	1	06	10
Museum	1	06	10
Personal watercraft	1	02	5

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AMUSEMENT and RECREATION EQUIPMENT (Continued)			
Race track (equipment)	1	06	10
Race track tote equipment	5	50	4
Slot machines.	1	2	5
Video tape rentals (See Chapter 2, " Business Personal Property.")	5	73	2
Video rental tape player	1	01	3
ANIMALS (Taxable) (See Chapter 2, " Business Personal Property, Animals - Taxable.")			
	---	---	---
APARTMENTS (Furnishings and Equipment)			
	1	33	8
ARTWORK and DECORATIVE ACCESSORIES (See Chapter 2, " Business Personal Property.")			
	1	72	10
AUDIO EQUIPMENT (Office - Nonmanufacturing)			
VCRs, TVs, video cameras, digital cameras and related test equipment	1	02	5
AUTOMOTIVE EMISSION and TESTING			
	1	37	5
AUTOMOBILE REPAIR and SERVICE STATION EQUIPMENT			
Body shops	1	42	10
Car wash - automatic	1	40	5
Car wash - automatic (coin operated)	1	40	5
Diagnostic equipment - computerized	1	37	5
Diagnostic equipment - mechanical	1	14	7
Garages	1	42	10
Portable service station equipment	1	38	8
Recapping, retreading and rebuilding tires	1	38	8
Service station equipment	1	38	8
Service station tanks and leak detection equipment	1	38	8
BANKS, SAVINGS AND LOAN EQUIPMENT			
Automatic teller machines	1	68	5

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BANKS, SAVINGS AND LOAN EQUIPMENT (Continued)			
Closed-circuit TV with pneumatic system	1	34	8
Currency lockers	1	36	20
Drive-through windows	1	35	10
Night depository	1	35	10
Safe deposit boxes	1	36	20
Teller lockers	1	36	20
Teller service area	1	35	10
Teller service system	1	35	10
Vaults, vault doors, inner gates, vent fans and additions (See Chapter 5, " Business Personal Property.")	1	36	20
Visual pneumatic system	1	29	8
BARBER SHOP EQUIPMENT	1	06	10
BEAUTY SHOP EQUIPMENT	1	05	8
BILLBOARDS (See Chapter 2, " Business Personal Property.")	8	90	---
BOAT FABRICATION (Includes construction, repair and conversion)	1	08	12
Molds for fiberglass boats	1	01	3
BOAT DOCKS			
Metal	1	13	20
Wood and foam	1	02	5
BOTTLING (Plant Equipment)			
Manufacturing, bottling / canning soft drinks, fresh fruit drinks, mineral and distilled waters, carbonated beverages, etc.	1	08	12
BROADCASTING (Radio and T.V. Equipment)			
Studio broadcasting equipment	1	89	6
Transmitting towers	1	13	20
CABLE TELEVISION (See Chapter 2, "Business Personal Property.")	---	---	---

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CABLE TELEVISION EQUIPMENT			
Cable / Satellite receiver boxes, includes DVR	1	2	5
Distribution systems	1	06	10
Head-end equipment	1	05	8
Receiving antennas	1	08	12
COMPUTERS and COMPUTER EQUIPMENT			
Computer Numeric Controlled (CNC) (See Chapter 2, " Business Personal Property.")	---	---	---
Computers, Software and Related Peripheral Equipment			
For manufacturer / lessor, the current retail selling price will be reported	5	69/32	4
For nonmanufacturer / lessor and / or private owner, the historical cost will be reported	5	69/32	4
Test Computer Within computer manufacturing plants, there may be a number of computers used to test new, assembled computers	5	50	4
CONSTRUCTION WORK IN PROGRESS (CWIP) (See Chapter 2, " Business Personal Property.")			
CONTRACTOR'S EQUIPMENT			
Barricades and warning devices	1	01	3
Cranes to fifty tons, shovels to eight cubic yards	1	16	10
Electronic controlled infrared / laser instruments	1	02	5
General construction (highways, dams, etc.)	1	14	7
Portable asphalt batch plants	1	14	7
Power sweepers	1	14	7
Special trade contractors (electrical, heating, painting, plumbing, etc.)	1	16	10

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CONVENIENCE STORES			
Equipment and fixtures	1	38	8
Walk-in coolers and freezers (See Chapter 2, " Business Personal Property.")	1	31	10
COTTON GINS and COTTON COMPRESSES			
Machinery for removing seeds from raw cotton and machinery for baling cotton after ginning	1	08	12
DAY/CHILD CARE	1	15	8
DENTAL and DENTAL LABORATORY EQUIPMENT	1	26	10
DRILLING EQUIPMENT (Gas, Petroleum and Water)			
Exploration and drilling equipment	1	45	6
DRY CLEANING and LAUNDRY EQUIPMENT			
Coin-operated	1	24	6
Commercial	1	84	10
ENVIRONMENTAL EQUIPMENT (See Chapter 2, " Business Personal Property.")			
HOTEL, MOTEL, and RESORT EQUIPMENT			
Computerized equipment	1	30	10
Linens, glassware, silverware, and uniforms (not rented)	1	37	5
Televisions	1	01	3
IMPROVEMENTS ON LEASED LAND (See Chapter 2, " Business Personal Property.")			
IMPROVEMENTS ON POSSESSORY RIGHTS (IPRs)			
Buildings and other improvements (See Chapter 2, " Business Personal Property.")	6	---	---
LEASHOLD IMPROVEMENTS (See Chapter 2, " Business Personal Property.")			
	1	55	10

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Category	Valuation Table	Trend Code	Life In Years
LEASED OFFICE BUSINESS MACHINES			
Excludes computer equipment and portable commercial equipment	1	68	5
LIBRARIES – COMMERCIAL			
Includes accounting, architectural, engineering, law and medical libraries (See Chapter 2, "Business Personal Property.")	1	71	10
LINENS and UNIFORMS (Rental)			
For leased and rented linens and uniforms, use one-quarter of total purchases for the year as value	1	12	3
LUMBERING			
Logging equipment	1	70	8
Sawmill (portable)	1	76	6
Sawmill machinery and equipment (permanent mills)	1	80	10
MANUFACTURING (See pages M6.11 through M6.16 for all manufacturing categories.)			
MEDICAL			
High-tech medical imaging equipment (includes CT, MRI, PET).	1	27	6
Hi-tech medical / hospital equipment	1	38	8
All other medical (hospital, clinic, lab, nursing home, etc.) equipment	1	26	10
MINING, QUARRYING and PROCESSING (Metal and nonmetal)			
Cranes over fifty tons	1	83	15
Cranes up to fifty tons	1	16	10
Minerals such as sand and gravel, ceramic clay, cinder, limestone and stone	1	84	10
Portable sand and gravel units	1	15	8
MODEL HOME FURNISHINGS	1	01	3
MORTUARY and CEMETERY EQUIPMENT	1	06	10
MOTION PICTURE PRODUCTION	1	84	10

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OFFICE FURNITURE, FIXTURES, MACHINES and EQUIPMENT	1	44	10
Duplicating and copying equipment	1	43	5
PAPER and RELATED PRODUCTS			
Paper finishing and covering Includes paper finishing and conversion into cartons, bags, envelopes and similar products	1	08	12
Pulp and paper Includes the manufacturing of pulp from wood, rags, and other fibers, and the manufacturing of paper and paperboard from pulp	1	10	15
PETROLEUM and GAS			
Gasoline / diesel terminal facilities	1	86	15
Natural gas and helium production plants	1	46	15
Oil and gas well production equipment (includes well head equipment, gathering pipelines and related storage facilities)	1	46	15
Petroleum refining plants	1	86	15
Petroleum storage facilities	1	86	15
Propane gas tanks and distribution equipment	1	86	15
PHOTOGRAPHIC			
Automatic film processing equipment as used in fast, one-hour photo process	1	09	5
PRINTING and PUBLISHING EQUIPMENT (Includes newspaper printing)			
Composing room	1	06	10
Mail room delivery (stackers, strappers, conveyors)	1	40	5
Paper handling equipment (warehouse)	1	31	10
Plate making press	1	40	5
Print press	1	07	12

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PROFESSIONAL EQUIPMENT (Miscellaneous)			
Includes architectural, engineering, photographic studio, and laboratory equipment	1	06	10
Electronic controlled infrared / laser instruments	1	02	5
REFRIGERATION EQUIPMENT			
Vacuum cooling, portable (field-cooled vegetables)	1	74	8
Vacuum cooling, stationary (warehouse cooled vegetables)	1	75	10
Walk-in coolers and freezers - convenience store (See Chapter 2, " Business Personal Property.")	1	31	10
RENTAL EQUIPMENT			
Outlets renting light equipment, such as hand tools, light portable gasoline equipment, mixers, lawn mowers	1	67	5
Rental fence	5	88	2
Leased or rented heavy equipment (See the Index reference "Contractor's Equipment" above.)	---	---	---
Other rental equipment (See the Index for appropriate equipment category)	---	---	---
REPAIR SHOP EQUIPMENT (Miscellaneous)			
Electrical, watch, clock, jewelry, radio and TV, furniture and upholstery, household appliances, welding, locksmith, shoe, etc.	1	06	10
RESTAURANT, BAR, and SODA FOUNTAIN EQUIPMENT			
Includes all eating and drinking establishments selling prepared food and drinks	1	31	10
Linens, glassware, silverware, and uniforms (not rented)	1	01	3
SCALES			
Less than twenty-five tons	1	06	10
Portable	1	06	10
Twenty-five to one hundred tons	1	13	20

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Category	Valuation Table	Trend Code	Life In Years
SCHOOL EQUIPMENT	1	30	10
SCRAP METAL Equipment used in cutting, dismantling or wrecking processes, and storing of scrap metals	1	80	10
SECURITY SYSTEMS	1	43	5
SEMICONDUCTOR EQUIPMENT (See Chapter 2, " Business Personal Property." See also the Index reference "Manufacturing / Electronic Equipment" above.)	---	---	---
SIGNS (all types) (See Chapter 2, " Business Personal Property.")	1	72	10
STORE EQUIPMENT - Retail and Wholesale			
Carts	1	01	3
Computer-controlled electronic cash registers	5	69	4
Food, grocery, meat and fish, fruit and vegetable, candy, nuts, confectionery, dairy products, and miscellaneous food stores	1	30	10
General merchandise stores, building materials, hardware, apparel and accessory stores, furniture, home furnishings, equipment and supply stores, drug, book, office supply, jewelry, miscellaneous retail, wholesale, and supply store equipment	1	30	10
SUPPLIES (See Chapter 2, "Business Personal Property.")	---	59 (1&2P)	99 (ALL OTHER)
SURVEILLANCE SYSTEMS (video camera recorder)	1	01	3
TELEPHONE and INTERCOM SYSTEMS			
Paging systems	1	22	3
Telephone equipment, cellular phones, telex and facsimile	1	68	5
THEATER EQUIPMENT	1	30	10
TOOLS, MOLDS, DIES and JIGS (See Chapter 2, " Business Personal Property.")	---	---	---
USED EQUIPMENT (See Chapter 2, " Business Personal Property.")	---	---	---

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VEHICLE MOUNTED EQUIPMENT (See Chapter 2, " Business Personal Property.")	---	---	---
VENDING EQUIPMENT			
Amusement (bowlers, pinball, pool, rides, mechanical horses, etc.)	1	49	5
Cigarette vendors	1	41	6
Food vendors (beverages, candy, hot and cold foods, popcorn, etc.)	1	49	5
Leased ice machines	1	41	6
Miscellaneous (change makers, newspapers, photo, stamps, etc.)	1	41	6
Music machines	1	41	6
VETERINARIAN EQUIPMENT	1	26	10
VETERINARIAN LABORATORY EQUIPMENT	1	26	10
VIDEO TAPES, GAMES, DVDs (Rental) Use acquisition cost of \$7.00 per item. (See Chapter 2, " Business Personal Property.")	5	73	2
WAREHOUSE MATERIALS HANDLING EQUIPMENT	1	31	10
Pallets	5	88	2
WASTE CONTAINER - Commercial and Industrial			
Compactors	1	31	10
Portable toilets	1	43	5
Portable trash container	1	43	5
WATERCRAFT (See Chapter 2, " Business Personal Property.")	---	---	---
WOODWORKING EQUIPMENT	1	47	10

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MANUFACTURING (All manufacturing processes)			
Aerospace			
Primarily engaged in the manufacturing of aircraft, spacecraft, rockets and missiles.	1	74	8
Research and development.	1	74	8
Air Bag Manufacturing			
Highly computerized production and computer numeric controlled equipment used exclusively in the manufacture of air bags. For noncomputerized equipment, use the appropriate valuation table.	2	85	5
Automotive Manufacturing			
The equipment used primarily in the manufacturing of motor vehicles, parts and accessories. Including custom-built automobiles, campers, motorcycles and special truck bodies for specific uses, i.e., catering, garbage, etc. Parts and accessories including brake shoes, shock absorbers, trailer hitches, etc.	1	06	10
Food, Beverage and Similar Products (Manufacturing, packaging and processing)			
Baby food bottling equipment	1	84	10
Baby food canning equipment	1	38	8
Bakery products – Retail (baking and selling)	1	06	10
Bakery products – Wholesale	1	08	12
Brewery and distillery	1	08	12
Canned or preserved fruits and vegetables	1	08	12
Confectionery and related products	1	08	12
Creamery and dairy products	1	08	12
Grain mill products	1	08	12
Grain tanks	1	06	10
Meat products (processing and packaging)	1	08	12
Miscellaneous food preparations (honey, potato chips, etc.)	1	06	10
Sugar and sugar products	1	77	20

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Food, Beverage and Similar Products (Continued) (Manufacturing, packaging and processing)			
Tomato puree	1	06	10
Vegetable oil products	1	08	12
Cement, Concrete, Stone and Clay			
Cement production – Equipment	1	21	20
Cement products – Portable ready mix plants	1	05	8
Cement – Quarry equipment	1	06	10
Concrete products – Manufacturing (Block, pipe, etc.)	1	81	12
Concrete products – Portable ready mix plants	1	19	15
Stone and Clay products – The equipment used primarily in the manufacturing of structural clay products, such as brick, tile and pipe, pottery, and related products such as vitreous china; plumbing fixtures, earthenware and ceramic insulating materials; concrete and asphalt building materials; gypsum and plaster products; cut and finished stone; and abrasive, asbestos and miscellaneous nonmetallic mineral products.	1	19	15
Chemical and Allied Products			
Establishments producing basic chemicals and establishments manufacturing products by predominantly chemical processes, such as industrial gases, drugs, pharmaceuticals, detergents, perfumes, cosmetics, cleaning preparations, paints, lacquers, varnishes, enamels, and similar items.	1	06	10
Compressed Gases - Includes the equipment used primarily in the manufacture of compressed gases. "Compressed gas" means gases derived from petroleum or natural gas which are in the gaseous state at normal atmospheric temperature and pressure, but which may be maintained in the liquid state at normal atmospheric temperature by suitable pressure. As used herein, the term shall be deemed to mean and include methane, ethane, propane, ethylene, propylene, butylenes, butane, isobutene, and any and all liquid flammable materials derived from petroleum or natural gas having a vapor pressure exceeding for pounds per square inch, absolute, at one hundred degrees Fahrenheit.	1	15	8

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Computers			
Manufacturers who assemble computers	1	05	8
Electric and Electronic Equipment			
The equipment used primarily in the manufacture of electrical household appliances, batteries and machinery used in the generation and utilization of electric energy.	1	79	12
Circuit Boards			
The equipment used primary in the manufacturing of computer circuit boards.	1	02	5
The equipment used primary in the manufacturing of production equipment.	1	02	5
Electronic Equipment			
Includes the manufacturing (fifty percent or more) of electronic communication, detection, guidance control, radiation, computation, test and navigation equipment.	1	38	8
Manufacturers engaged only in the purchase and assembly of electronic components.	1	39	12
Semiconductor Manufacturing (See Chapter 2, "Special Properties.")			
Electronic research and development equipment	1	38	8
Semiconductor manufacturing - discrete process	1	43	5
Semiconductor research and development	2	85	5
Vapor depollution system	1	02	5
Fabricated Metal Products			
Includes the manufacturing of fabricated metal products such as cans, tinware, hardware, metal structural products, architectural and ornamental metal work, nuts, bolts, metal awnings, portable metal structures, etc.	1	35/51	10

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Glass & Glass Products (Excludes manufacturing of lenses) products from purchased glass such as quartz & Pyrex laboratory apparatus, art glass, doors or windows made from purchased glass, glass containers, and plate, safety and window glass. Contact lenses	1 1	11 29	15 8
Instruments (Professional, scientific, controlling, photographic, optical, watches and clocks, etc.) Includes establishments which manufacture scientific and research instruments, such as gas or liquid meters, tallying and measuring instruments, optical elements and assemblies, hearing aids, hearing test equipment, wheel chairs, prosthetic devices, photographic accessories, cameras, watches and clocks, etc.	--- 1	--- 08	--- 12
Insulation Products (Foam and fiber products)	1	08	12
Leather and Leather Products Includes the manufacturing of finished leather products, the tanning, currying and finishing of hides and skins, and the processing of fur pelts. Examples include footwear, handbags, saddles, harnesses, luggage, etc. Leather apparel	1 1	87 87	10 10
Machinery Includes manufacturing of machinery such as engines and turbines, farm machinery, construction and mining machinery, food products machinery, paper industries machinery, compressors, pumps, ball and roller bearings, blowers, industrial patterns, process furnaces and ovens, office machines, and service industry machines and equipment. Excludes manufacturing of electrical machinery. Metal Working Machinery - Manufacturing of metal cutting, grinding and forming machines, jigs, dies, fixtures and accessories.	1 1	39 17	12 12
Miscellaneous Industries engaged in manufacturing items such as jewelry, silverware and plated ware, musical instruments, toys, sporting and athletic goods, pens, pencils, artist's materials, costume jewelry, notions, brooms, brushes, etc.	1	08	12

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Category	Valuation Table	Trend Code	Life In Years
Mobile Homes	1	06	10
Plastic Products			
Includes the manufacturing of processed, fabricated and finished plastic products, and the manufacturing of basic plastic materials such as sand buggy bodies, plastic bottles, styrocups, Styrofoam packing materials, plastic pipe, tubing, plastic screen fiberglass, bathroom fixtures, etc.	1	74	8
Plastic window film manufacturing equipment	1	27	6
Prerecorded Video Tape Production Equipment	1	02	5
Primary Metals			
Includes most hot-metal processes, such as the manufacturing of foundry products, castings, forgings, sheet metal, pipe, tubing, structural shapes and wire, etc.	---	---	---
Copper foil	1	40	5
Ferrous (iron)	1	20	20
Foil manufacturing	1	82	10
Nonferrous (aluminum, copper, etc.)	1	83	15
Rubber Products			
Includes the manufacturing of finished rubber products	1	80	10
Recapping, retreading and rebuilding of tires	1	38	8
Rubber apparel	1	80	10
Solar Power Generation Equipment			
Solar cells, photovoltaic cells	1	43	5
All other generation equipment including panels, support structures, components of large scale generation facilities.	1	38	8

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Textile Mill Products			
Apparel and other finished products made from fabrics, fabricated textile and similar materials.	1	25	10
Fabrics (knitwear and fur)	1	25	10
Manufacturing of spun, woven or processed yarns and fabrics from natural or synthetic fibers.	1	28	12
Miscellaneous textile products, such as draperies and canvas.	1	25	10
Textile finishing and dyeing	1	28	12
Wire Products			
Establishments primarily engaged in manufacturing nonferrous wire & cable.	1	83	15

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