

2025 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 12	
Computer Hardware	
Year Acquired	Percent Good
2024	62%
2023	46%
2022	21%
2021	9%
2020 & prior	7%

Examples of Property Include:

CAD/CAM Systems
 Data Processing Equipment
 Data Processing Peripherals
 LAN Systems
 Mainframe Computers
 Personal Computers
 Plotters
 Copiers
 Copy, Fax, Printer Combination
 Printer/Copy Machines
 POS Systems-Non Manual
 Thermal Printer

PROPERTY CODE 1	
Short Life Property	
Year Acquired	Percent Good
2024	76%
2023	47%
2022 & prior	12%

Property is highly susceptible to breakage, loss and rapid wear & tear.

Examples of Property Include:

Bath Mats
 Computer Software
 Library Materials/Books
 Molds
 Motel/Hotel Linen & Towels
 Motion Picture Prints
 Patterns, Jigs & Dies
 Plants, Decorative
 Pots & Pans
 Utensils & Silverware
 Wood Pallets

PROPERTY CODE 8	
Machinery & Equipment and Medical & Dental Equipment	
Year Acquired	Percent Good
2024	97%
2023	93%
2022	89%
2021	82%
2020	74%
2019	65%
2018	54%
2017	43%
2016	33%
2015	22%
2014 & prior	11%

Machinery & Equipment:

Machinery & tooling used in production and processing industries. Equipment used in service industries such as service stations, laundry & dry cleaning, cleaning, and bulk petroleum distributors

Examples of Property Include:

Air Compressors
 Amusement Rides
 Automotive Tools
 Bakery Equipment Bottling
 Bowling Equipment
 Brew/Distillery Equipment
 Cannery Equipment
 Carpet Cleaners Equipment
 Car Wash Equipment
 Clothes Washers & Dryers
 Conveyors
 Drill Rigs-Non Petroleum
 Dry Cleaning Machines
 Food Preparation Equipment
 Generators
 Golf Carts
 Incinerators
 Kilns-Dry & Tunnel
 Kitchen Appliances
 Lawn Mowers
 Lube Systems & Devices
 Machine Shop Equipment
 Manufacturing Machinery
 Meat Packing Equipment
 Merchandise Pickup Towers
 Milling Plant Equipment
 Mortuary Equipment
 Piping - Industrial
 Commercial Presses and Printing Equipment
 Processing Equipment
 Pumps- Air, Water, Fuel
 Refrigerated Display Cases
 Refrigeration Equipment
 Sanders and Saws
 Service Station Equipment
 Sewing Machine
 Shoe Repair Machinery
 Ski Lift Machinery
 Smelter Equipment
 Snow Removal Equipment
 Submerged Pumps
 Tools - Hand and Power
 Wheel Alignment & Balancing Equipment
 Welders
 Woodworking Equipment
 *Continued

PROPERTY CODE 8	
Machinery & Equipment and Medical & Dental Equipment	
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Medical & Dental Equipment:

Specialized Equipment used in Medical Profession & Health Care Industry

Examples of Property Include:

Beds - Medical
 Dental Equipment & Instruments
 Electrolysis Machines, Medical
 Exam Tables & Chairs
 Eye Examination Equipment - Medical
 Hospital Equipment
 Lensometer - Medical
 Lenses - Medical
 Medical Equipment & Instruments
 Mesoptometers
 Microscopes
 Nitrous Oxide Systems and Tanks
 Optical Equipment & Instruments
 Sterilizers - Medical
 Surgiscope - Medical
 Thermometer - Medical
 X-Ray Machines
 Veterinary Instruments & Equipment

PROPERTY CODE 5	
Furniture & Trade Fixtures	
Year Acquired	Percent Good
2024	96%
2023	90%
2022	83%
2021	74%
2020	64%
2019	52%
2018	39%
2017	26%
2016 & prior	13%

Non-mechanical furniture & trade fixtures

Examples of Property Include:

Auditorium & Theater Seats
 Awnings
 Bars & Sinks (Portable)
 BBQs/Fireplaces
 Beauty/Barber Shop Fixtures
 Booths, Tables & Chairs
 Cabinets & Shelves (Portable)
 Cashier's Island
 Check Out Counters
 Decorations
 Display-Cases & Racks (Non Refrigerated)
 Exercise Equipment
 Furniture- All Types
 Garbage Containers
 Framing
 Motel/Hotel Beds and Furniture
 Mobile Offices
 Office and Concession Trailers
 Movable Partitions
 Movie Screens
 Musical Instruments
 Signs, Mechanical & Electrical
 *LED Component of a billboard
 Tanning Booths
 Televisions
 Water Slides

PROPERTY CODE 3	
Short Life Equipment	
Year Acquired	Percent Good
2024	90%
2023	79%
2022	59%
2021	41%
2020 & prior	21%

Data Processing Equipment,
 Electronic Type of Equipment,
 including Office Machines subject to severe wear & tear

Examples of Property Include:

Accounting Machines
 Alarm Systems
 Candy Machines
 Cash Registers
 Coin-Op Vending Machines
 Drive-Up Windows (Bank)
 Drones
 Fax Machines
 Microwave Communications Equip.
 Music/Stereo Systems & Radios
 Reservation Terminals
 Shopping Carts
 Small Equipment Rental
 Sound Systems
 Surveillance Camera/TV
 Telephone Systems & Equip.
 Typewriters
 Video Game Machines

PROPERTY CODE 13	
Heavy Equipment	
Year Acquired	Percent Good
2024	73%
2023	71%
2022	69%
2021	66%
2020	64%
2019	62%
2018	59%
2017	57%
2016	54%
2015	52%
2014	50%
2013	47%
2012	45%
2011 & prior	42%

Mobile Machinery used in the construction & quarry industry, as well as equipment used in the processing of construction materials.

Examples of Property Include:

Asphalt Equipment
 Backhoes & Front Loaders
 Batch Plants
 Cement Batch Plants
 Concrete/Cement Forms- Heavy Duty
 Compaction Equipment
 Cranes-Construction
 Excavators
 Graders
 Loaders
 Log Skidders & Loaders
 Pavers
 Scrapers
 Snow Cats
 Sweepers

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PROPERTY CODE 29	
Pollution Control Equipment	
Year Acquired	Percent Good
2024	80%
2023	60%
2022	40%
2021	20%
2020 & prior	6%

Examples of Property Include:
Property used to prevent, control, or reduce air or water pollution and used in connection with NAICS subsector 324110 Petroleum Refinery

PROPERTY CODE 25	
Aircraft/Manufacturing Tools & Dies	
Year Acquired	Percent Good
2024	91%
2023	79%
2022	60%
2021	42%
2020	23%
2019 & prior	4%

Examples of Property Include:
Aircraft Tools and Dies
Aircraft Manufacturing
Aircraft Manufacture & Test Equip
Aircraft Molds
Aircraft Patterns
Aircraft Taps and Gauges

PROPERTY CODE 20	
Petroleum & Natural Gas Exploration and Prod. Equip.	
Year Acquired	Percent Good
2024	97%
2023	95%
2022	93%
2021	91%
2020	85%
2019	78%
2018	69%
2017	58%
2016	49%
2015	40%
2014	30%
2013	21%
2012 & prior	11%

Equipment used in the petroleum & gas exploration and production industry

Examples of Property Include:
Distillation Equipment
Drill Rigs
Gas Lines-Petroleum
Holding & Storage Facilities
Metering Devices
Petroleum Pumping Units
Re-Injection Equipment
Wellhead Assemblies
Well Site Generators

PROPERTY CODE 400	
Rental Media	
Year Acquired	Percent Good
2024	\$15.00

Examples of Property Include:
Rental Video Tapes, CDs, DVDs,
Blu-Ray and computer games

PROPERTY CODE 15	
Semiconductor Manufacturing	
Year Acquired	Percent Good
2024	47%
2023	34%
2022	24%
2021	15%
2020 & prior	6%

Examples of Property Include:
Clean Room Equipment
Chemical & Gas Systems
Crystal Growing Equipment
Deionized Water Systems
Encapsulation Equipment
Photo Mask & Wafer Equip.

PROPERTY CODE 2	
Computer Integrated Machinery	
Year Acquired	Percent Good
2024	96%
2023	89%
2022	79%
2021	68%
2020	56%
2019	43%
2018	29%
2017 & prior	14%

Machinery which cannot operate independently from the computer system. Machinery & computer sold as a single unit.

Examples of Property Include:
Computerized Assembly Machinery
Computer Driven Mills
Computer Integrated Fabrication Machinery
MRI Equipment
Computerized Machine Lathes
CAT Scanners
Gamma Camera Systems
Digital Movie Projection Equipment
Ultrasound (Sonograph) Equipment
Mammography Units
Digital X-Ray Machines
Other Computer Integrated Machinery

PROPERTY CODE 401	
Rental Media	
Year Acquired	Percent Good
2023 & prior	\$3.00

Examples of Property Include:
Rental Video Tapes, CDs, DVDs,
Blu-Ray and computer games

PROPERTY CODE 16	
Long Life Property	
Year Acquired	Percent Good
2024	97%
2023	96%
2022	94%
2021	91%
2020	90%
2019	89%
2018	85%
2017	80%
2016	73%
2015	67%
2014	59%
2013	56%
2012	54%
2011	47%
2010	40%
2009	31%
2008	25%
2007	18%
2006 & prior	9%

Property having a long physical life.

Examples of Property Include:
*Billboards (excluding LED component)
Grain Elevators - Non-Farm
Pipelines
Radio Towers
Sign Towers
Ski Lift & Tram Towers
Surface Tanks
Towers - Cell Phone, Broadcast
Underground Tanks
Wind Powered Electrical
Generators/Equipment/Towers

*Only billboard signage should be classified Long Life. For all other signage, including the LED component of a billboard, see property code 10.

PROPERTY CODE 45-5	
Furniture & Trade Fixtures Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2024	53%
2023	50%
2022	46%
2021	41%
2020	35%
2019	29%
2018	21%
2017	14%
2016 & prior	7%

Furniture & Trade Fixtures used **exclusively within a dwelling unit** that is a primary resident of a tenant.

Examples of Property Include:
Furniture - Couches/Chairs
Household Furnishings

PROPERTY CODE 45-8	
Household Machinery & Equip Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2024	53%
2023	51%
2022	49%
2021	45%
2020	41%
2019	36%
2018	30%
2017	24%
2016	18%
2015	12%
2014 & prior	6%

Machinery & Equipment used **exclusively within a dwelling unit** that is a primary resident of a tenant.

Examples of Property Include:
Microwave Oven
Refrigerators/Freezers
Washers and Dryers
Window Mount Air Conditioners