

CLASSIFICATION OF REAL AND TANGIBLE PERSONAL PROPERTY

In general, machinery and equipment used primarily as part of a manufacturing process (process equipment) is taken as Personal Property. Machinery and equipment which is part of the land or building improvement is taken as Real Property.

Schedule of Values**Durham County 2019**

DESCRIPTION	REAL	PERSONAL
AIR CONDITIONING- BUILDING	XX	
AIR CONDITIONING- MANUFACTURING/PRODUCT		XX
AIR CONDITIONG- WINDOW UNITS		XX
AIRPLANES		XX
ALARM SYSTEMS (SECURITY OR FIRE) & WIRING		XX
ASPHALT PLANTS		XX
ATM- ALL EQUIP/ & SELF STANDING BOOTHS		XX
AUTO EXHAUST SYSTEMS FOR BUILDING	XX	
AUTO EXHAUST FOR EQUIPMENT		XX
AWNINGS		XX
BALERS (PAPER, CARDBOARD, ETC)		XX
BANK TELLER LOCKERS- MOVEABLE OR BUILT-IN		XX
BAR AND BAR EQUIPMENT- MOVEABLE OR BUILT-IN		XX
BARNS		XX
BILLBOARDS		XX
BOAT AND MOTORS- ALL		XX
BOILER- FOR SERVICE OF BUILDING	XX	
BOWLING ALLEY LANES		XX
BROADCASTING EQUIPMENT		XX
C-I-P EQUIPMENT		XX
CABINETS		XX
CABLE TV DISTRIBUTION SYSTEMS		XX
CABLE TV EQUIPMENT & WIRING		XX
CABLE TV SUBSCRIBER CONNECTIONS		XX
CAMERA EQUIPMENT		XX
CANOPIES-FABRIC, VINYL, PLASTIC		XX
CANOPIES- GENERAL	XX	
CANOPY LIGHTING	XX	
CAR WASH- ALL EQUIPMENT, FILTERS & TANKS		XX
CARPET-INSTALLED	XX	
CATWALKS		XX
CEMENT PLANTS		XX
CHAIRS- ALL TYPES		XX
CLOSED CIRCUIT TV		XX
COLD STORAGE- EQUIPMENT, ROOMS, PARTITIONS		XX

Schedule of Values

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DESCRIPTION	REAL	PERSONAL
COMPRESSED AIR OR GAS SYSTEMS (OTHER THAN BLDG HEAT)		XX
COMPUTER ROOM A/C		XX
COMPUTER ROOM RAISED FLOOR		XX
COMPUTER SCANNING EQUIPMENT		XX
COMPUTERS AND DATA LINES		XX
CONCRETE PLANTS		XX
CONSTRUCTION AND GRADING EQUIPMENT		XX
CONTROL SYSTEMS- BUILDING AND EQUIPMENT		XX
CONVEYOR & MATERIAL HANDLING SYSTEM		XX
COOLERS- WALK-IN OR SELF STANDING		XX
COOLING TOWERS- PRIMARY USE FOR BUILDING	XX	
COOLING TOWERS- PRIMARY USE IN MANUFACTURING		XX
COUNTERS/RECEPTION DESKS- MOVEABLE OR BUILT-IN		XX
DAIRY PROCESSING PLANTS- ALL PROCESS ITEMS, BINS, TANKS		XX
DANCE FLOORS		XX
DATA PROCESSING EQUIPMENT- ALL ITEMS		XX
DELI EQUIPMENT		XX
DESK- ALL		XX
DIAGNOSTIC CENTER EQUIPMENT- MOVEABLE OR BUILT-IN		XX
DISPLAY CASES- MOVEABLE OR BUILT-IN		XX
DOCK LEVELERS		XX
DRAPES & CURTAINS, BLINDS, ETC		XX
DRINKING FOUNTAINS		XX
DRIVE-THRU WINDOWS- ALL		XX
DRYING SYSTEMS- PROCESS OR PRODUCT		XX
DUMPSTERS		XX
DUST CATCHERS, CONTROL SYSTEMS, ETC		XX
ELECTRONIC CONTROL SYSTEMS		XX
ELEVATORS	XX	
ESCALATORS	XX	
FARM EQUIPMENT- ALL		XX
FENCING- INSIDE		XX
FENCING- OUTSIDE	XX	
FLAGPOLE		XX
FOUNDATIONS FOR MACHINERY AND EQUIP		

Schedule of Values

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DESCRIPTION	REAL	PERSONAL
FREIGHT CHARGES		XX
FUELS- NOT FOR SALE (LIST AS SUPPLIES)		XX
FURNACES- STEEL MILL PROCESS, ETC		XX
FURNITURE AND FIXTURES		XX
GAZEBOS	XX	
GOLF COURSE AND IMPROVEMENTS (DRAINAGE/IRRIGATION)	XX	
GRAIN BINS		XX
GREENHOUSE BENCHES, HEATING SYSTEM, ETC		XX
GREENHOUSES- STRUCTURE IF PERM. AFFIXED	XX	
HEATING SYSTEMS, PROCESS		XX
HOPPERS- METAL BIN TYPE		XX
HOSPITAL SYSTEMS, EQUIPMENT & PIPING		XX
HOT AIR BALLOONS		XX
HOTEL.MOTEL TELEVISIONS & WIRING		XX
HUMIDIFIERS- PROCESS		XX
INCINERATORS- EQUIPMENT AND/OR MOVEABLE		XX
INDUSTRIAL PIPING- PROCESS		XX
INSTALLATION COST		XX
IRRIGATION EQUIPMENT		XX
KILN HEATING SYSTEM		XX
KILNS- METAL TUNNEL OR MOVEABLE		XX
LABORATORY EQUIPMENT		XX
LAGOONS/SETTLING PONDS	XX	
LAUNDRY BINS		XX
LAW & PROFESSIONAL LIBRARIES		XX
LEASED EQUIPMENT- LESSOR OR LESSEE POSSESSION		XX
LEASEHOLD IMPROVEMENTS (LIST IN DETAIL YEARLY)		
LIFTS-OTHR THAN ELEVATOR		XX
LIGHTING- PORTABLE, MOVEABLE, SPECIAL		XX
LIGHTING- YARD LIGHTING	XX	
MACHINERY AND EQUIPMENT		XX
MILK HANDLING- MILKING, COOLING, PIPING, STORAGE		XX
MINERAL RIGHTS	XX	
MIRRORS (OTHER THAN BATHROOM)		XX
MONITORING SYSTEMS BUILDING OR EQUIPMENT		XX
NEWSPAPER STANDS		XX
NIGHT DEPOSITORY		XX
OFFICE EQUIPMENT- ALL		XX
OFFICE SUPPLIES (LIST AS SUPPLIES)	XX	
OIL COMPANY EQUIPMENT- PUMPS, SUPPLIES, ETC	XX	
OVENS- PROCESSING.MANUFACTURING	XX	
OVERHEAD CONVEYOR SYSTEM	XX	

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DESCRIPTION	REAL	PERSONAL
PACKAGE AND LABELING EQUIPMENT		XX
PAGING SYSYSTEMS		XX
PAINT SPRAY BOOTHS		XX
PAINTING- NO ADDED VALUE		
PARTITIONS		XX
PAVING	XX	
PIPING SYSTEMS- PROCESS PIPING		XX
PLAYGROUND EQUIPMENT- ALL		XX
PNEUMATIC TUBE SYSTEMS		XX
PORTABLE BUILDINGS		XX
POWER GENERATORS SYSTEM (AUXILLARY, EMERGENCY, ETC)		XX
POWER TRANSFORMERS- EQUIPMENT		XX
PUBLIC ADDRESS SYSTEM (INTERCOM, MUSIC, ETC)		XX
RAILROAD SIDINGS (OTHER THAN RAILROAD OWNERS)	XX	
REFRIGERATION SYSTEM- COMPRESSORS, ETC		XX
REPAIRS- BUILDING	XX	
REPAIRS- EQUIPMENT (50% COST)		XX
RESTAURANT FURNITURE (INCLUDE ATTACHED FLOOR OR BLDG)		XX
RESTAURANT/KITCHEN EQUIPMENT, VENT HOODS, SINKS, ETC (COMMERCIAL)		XX
RETURNABLE CONTAINERS		XX
ROLL-UP DOORS (INSIDE WALL)		XX
ROLL-UP DOORS (OUTSIDE WALL)	XX	
ROOFING	XX	
ROOM DIVIDERS/PARTITIONS- MOVEABLE OR BUILT-IN		XX
ROOMS SELF CONTAINED OR SPECIAL PUPOSE (WALLS, CEILING, FLOOR)		XX
SAFES WALL OR SELF-STANDING		XX
SALES/USE TAX		XX
SATELLITE DISHES (ALL WIRING & INSTALLATION TO TV & EQUIPMENT)		XX
SCALE HOUSES (UNLESS MOVEABLE)	XX	
SCALES		XX
SECURITY SYSTEMS		XX
SERVICE STATIONS EQUIPMENT- PUMPS, TANKS, LIFTS, & RELATED		XX
SEWER SYSTEMS	XX	
SHELVING		XX
SIGNS ALL TYPES INCLUDING ATTACHED TO BUILDING		XX
SINKS- BATHROOM	XX	
SINKS- KITCHEN AREA		XX

Schedule of Values**Durham County 2019**

DESCRIPTION	REAL	PERSONAL
SOFTWARE- CAPITALIZED		XX
SOLAR PANELS		XX
SOUND SYSTEMS & PROJECTION EQUIPMENT		XX
SPARE PARTS-LIST AS SUPPLIES		XX
SPEAKERS- BUILT-IN OR FREESTANDING		XX
SPRAY BOOTHS		XX
SPRINKLER SYSTEM- ATTACHED TO PRODUCTS STORAGE RACKS		XX
SPRINKLER SYSTEM- BUILDING	XX	
SUPPLIES (OFFICE & OTHER)		XX
SWIMMING POOLS	XX	
TANKS (ALL ABOVE & BELOW GROUND)		XX
TELEPHONE SYSTEMS & WIRING- PRIVATE		XX
THEATRE SCREENS- INDOOR		XX
THEATRE SCREENS- OUTDOOR	XX	
THEATRE SEATS		XX
TOOLING, DIES, MOLDS		XX
TOWERS- MICROWAVE, EQUIPMENT, WIRING & FOUNDATION		XX
TOWERS- TV, RADIO, CATV, TWO-WAY RADIO, WIRING & FDN		XX
TRANSPORTATION COST-ALL		XX
TUNNELS-UNLESS PART OF PROCESS SYSTEM	XX	
UPGRADES TO EQUIPMENT		XX
VACUUM SYSTEM, PROCESS		XX
VAULT	XX	
VAULT DOOR, INNER GATES, VENTS, & EQUIPMENT		XX
VENDING MACHINES		XX
VENT FANS		XX
VENTILATION SYSTEMS- GENERAL BUILDING	XX	
VENTILATION SYSTEMS- NEEDED FOR MANUFACTUREING, PROCESS		XX
VIDEO TAPES/MOVIES/REEL MOVIES		XX
WALLCOVERING	XX	
WALLS- PARTITIONS, MOVEABLE 7 ROOM DIVIDERS		XX
WATER COOLERS-ALL		XX
WATER LINES- FOR PROCESS ABOVE OR BELOW GROUND		XX
WATER SYSTEM- RESIDENTIAL OR GENERAL BUILDING	XX	
WATER TANKS & SYSTEM- FOR PROCESS EQUIPMENT		XX
WHIRLPOOL/JACUZZI/HOT TUBS		XX
WIRING- POWER WIRING FOR MACHINERY AND EQUIPM		