



**UNIFORM SCHEDULES  
OF VALUES,  
STANDARDS, AND  
RULES**

January 1, 2008

Volume 4.0

Commercial/Industrial/Institutional Procedures

APPENDIX I

REAL PROPERTY vs. PERSONAL PROPERTY

DURHAM COUNTY, NORTH CAROLINA  
OFFICE OF TAX ADMINISTRATION  
UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES  
VOLUME 04.0 - COMMERCIAL/INDUSTRIAL/INSTITUTIONAL IMPROVEMENTS

**REAL PROPERTY vs. PERSONAL PROPERTY**

**GENERAL DEFINITION**

**Real Estate**

The physical land and appurtenances, including any structures; for all practical purposes synonymous with real property.

Land; a portion of the earth's surface extending downward to the center of the earth and upward into space, including all things permanently attached thereto, whether by nature or by a person; any and every interest in land.

Real estate is a legal term that encompasses land along with anything permanently affixed to the land, such as buildings. Real estate is often considered synonymous with real property (also sometimes called realty), in contrast with personal property, chattel, or personalty. However, for technical purposes, some people prefer to distinguish real estate, referring to the land and fixtures themselves, from real property, referring to ownership rights over real estate.

**Tangible Personal Property**

Property that has physical substance and can be touched; a type of property which, in it's most general definition, can include any asset other than real estate. The distinguishing factor between personal property and real estate is that personal property is movable. That is, the asset is not fixed permanently to one location as with real property such as land or buildings.

Intangible property (example; a check account) lacks this physical quality.

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NORTH CAROLINA GENERAL STATUTE DEFINITION

§ 105-273. Definitions.

When used in this Subchapter (unless the context requires a different meaning):

(02) "Appraisal" means both the true value of property and the process by which true value is ascertained.

(13) "Real property," "real estate," and "land" mean not only the land itself, but also buildings, structures, improvements, and permanent fixtures on the land, and all rights and privileges belonging or in any way appertaining to the property. These terms also mean a manufactured home as defined in G.S. 143-143.9(6) if it is a residential structure; has the moving hitch, wheels, and axles removed; and is placed upon a permanent foundation either on land owned by the owner of the manufactured home or on land in which the owner of the manufactured home has a leasehold interest pursuant to a lease with a primary term of at least 20 years for the real property on which the manufactured home is affixed and where the lease expressly provides for disposition of the manufactured home upon termination of the lease. A manufactured home as defined in G.S. 143-143.9(6) that does not meet all of these conditions is considered tangible personal property.

(14) "Tangible personal property" means all personal property that is not intangible and that is not permanently affixed to real property.

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REAL PROPERTY vs. PERSONAL PROPERTY

**-A-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Acoustical fire resistant drapes & curtains		X
Air Conditioning - building air conditioning	X	
Air Conditioning - window units, package	Package	Window
Alarm Systems (Security or Fire) & Wiring	Banks	All Other
Appliances (built-in) - Dishwashers		X
Appliances (built-in) - Garbage Disposals		X
Appliances (built-in) - Microwave oven		X
Appliances (built-in) - Refrigerators		X
Appliances (built-in) - Range/Stove		X
Appliances (built-in) - Washer/Dryer		X
Appliances (free standing/slide-in) - Dishwashers		X
Appliances (free standing/slide-in) - Garbage Disposals		X
Appliances (free standing/slide-in) - Microwave oven		X
Appliances (free standing/slide-in) - Refrigerators		X
Appliances (free standing/slide-in) - Range/Stove		X
Appliances (free standing/slide-in) - Washer/Dryer		X
Asphalt plants - batch mix, etc., moveable		X
ATM - All Equipment & Free-Standing Booths	Booth	ATM & Equip
Auto Exhaust Systems - built-in floor	X	
Auto Exhaust Systems - flexible tube type		X
Awnings		X

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REAL PROPERTY vs. PERSONAL PROPERTY

**-B-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Balers (Paper, Cardboard, Etc.)		X
Banks - Closed circuit TV - Pneumatic	X	
Banks - Currency lockers	X	
Banks - Drive through canopies	X	
Banks - Drive through windows	X	
Banks - Inner gates	X	
Banks - Night Depository	X	
Banks - Pneumatic tube systems		X
Banks - Safe Deposit Boxes		X
Banks - Teller lockers		X
Banks - Teller service area	X	
Banks - Teller service system		X
Banks - Vault doors		X
Banks - Vaults	X	
Banks - Visual pneumatic		X
Bar and Bar equipment	Bar	Bar Equip
Boiler - for service of building	X	
Boiler - primarily for process		X
Bowling Alley Lanes		X
Broadcasting Equipment		X
Bulk Barns		X

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-C-

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Cabinets	Apts	All Other
Canopies - Attached to building	X	
Canopies - Fabric, Vinyl, Plastic - Ath & Free Stdg		X
Canopies - Free Standing	X	
Canopies - Gas Station	X	
Canopies - Lights for	X	
Carpet - wall-to-wall	X	
Car Wash - all equipment		X
Catwalks for equipment	X	
Cellular Equipment - Building at cell site	X	
Cellular Equipment - Fences at cell site	X	
Clean Rooms - Conventional Construction	X	
Clean Rooms - Modular Construction		X
Clean Rooms - Softwall Construction		X
Cold Storage - built-in cold storage rooms	X	
Cold Storage - refrigeration equipment		X
Compressed air systems		X
Computer Room - Air Conditioning	X	
Computer Room - Raised floor	X	
Computer Room - Special Wiring	X	
Control Booth(s)		X
Concrete Plant - electronic mixing		X
Control Systems - electronic		X
Conveyor Systems		X
Conveyor System - Overhead		X

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-C-

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Cooking Equipment (restaurant, etc.)		X
Coolers - Super Market all types		X
Coolers (walk-in) - permanent or free standing	X	
Coolers (walk-in) - prefab, portable		X
Cooling Towers - primary use for building	X	
Cooling Towers - primary use in manufacturing		X
Counters/Reception Areas - Built-in	X	
Counters/Reception Areas - Moveable		X
Cranes - Heavy duty overhead in building		X

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**-D-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Dance Floor (Bars/Cocktail Lounges)	X	
Dairy Processing Plants - all process items		X
Diagnostic Center Equipment (automotive)		X
Display Cases		X
Dock Levelers		X
Drinking Fountains	Built-in	Moveable
Drying Systems (special heating for process)		X
Dumpsters		X
Dumpster Enclosures		X
Dust Catchers, Control Systems, Etc.		X

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**-E-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Electronic Control Sys (weighing, mixing, etc.)		X
Elevators	X	
Escalators	X	

**-F-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Fans - freestanding		X
Fast Food Restaurants - Drive-thru windows	X	
Fencing - Inside buildings (chain link >= 6')	X	
Fencing - Outside buildings (chain link >= 6')	X	
Fire Alarm Systems		X
Flagpole		X
Floors - computer Room	X	
Foundations - for machinery & equipment		X
Furnaces - steel mill process, etc., foundry		X

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**-G-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Gazebos - not permanently attached to realty		X
Golf Course Improvements (permanently affixed)	X	
Grain Bins - not permanently attached to realty		X
Greenhouse - benches, heating system, etc.		X
Greenhouse - structure of PVC piping		X
Greenhouse - structure permanently affixed	X	

**-H-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Heating Systems - process		X
Hoppers - metal bin type		X
Hospital Systems - oxygen, equipment & piping	Piping	Equipment
Humidifiers - process		X

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**-I-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Incinerators - moveable, metal type		X
Industrial Piping - process		X
Irrigation - moveable equipment		X
Irrigation - underground equipment		X

**-J-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
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**-K-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Kilns - heating system		X
Kilns - metal tunnel, moveable		X

**-L-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Lagoons and Settlement Ponds	X	
Laundry Bins		X
Lifts - other than elevator		X
Lighting - yard lighting		X

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**-M-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Milk Handling - milking, cooling, piping		X
Mineral Rights	X	
Mirrors - other than bathrooms		X

**-N-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
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**-O-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Oil Company Equipment - pumps, supplies, etc.		X
Ovens - food processing		X

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**-P-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Package and Labeling Equipment		X
Paging Systems		X
Paint Spray Booths - built-in	X	
Parking - Decks - Lighting	X	
Parking - Surface Parking Lots - Lighting		X
Paving (other than Parking Lots)		X
Piping Systems - process		X
Playground Equipment		X
Pneumatic Tube Systems		X
Portable Bldgs (greenhse, construction, etc.)		X
Poultry Equipment - Feeders and Waters		X
Poultry Equipment - Heaters, fans, vents, etc.		X
Poultry Equipment - Metal pens and gates		X
Power Generator Sys (auxiliary, emergency, etc.)		X
Power Wiring - process		X
Process Piping		X
Public Address Systems (intercom, music, etc.)		X

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**-Q-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
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**-R-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Racks and/or Shelving - portable, removeable		X
Railroad Sidings (other than railroad-owned)		X
Refrigerators in Leased Apartments	See Appliances	
Refrigeration Systems - compressors, etc.		X
Restaurant - Fans		X
Restaurant - Furniture and seating packages		X
Restaurant - Hoods (cooking)		X
Restaurant - Kitchen Equipment		X
Restaurant - Kitchen Hot Water Heater		X
Restaurant - Sinks		X
Restaurant - Vent(s)		X
Rock Crusher		X
Roll-up Doors	X	
Room Dividers and Partitions (moveable)		X

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-S-

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Safes - Free-standing		X
Safes - wall	X	
Satellite Dishes - Residential use		X
Satellite Dishes - Com/Ind/Ins use		X
Scale Houses (not portable)	X	
Scales - In-ground and above-ground		X
Security Shutters, rolling metal		X
Screens - Drive-in outdoor theater	X	
Screens - Movie indoor	X	
Seats - theater		X
Security Systems - Banks Only	X	
Service Station Equipment - canopies	X	
Service Station Equipment - lifts & other equip		X
Service Station Equipment - pumps		X
Service Station Equipment - underground tanks		X
Signs - attached to building		X
Signs - free standing		X
Sinks - bathroom	X	
Sinks - kitchen area	X	
Sound Systems		X
Speakers - built-in	X	
Speakers - freestanding		X
Special Lighting		X
Spray Booths (unless built-in)		X

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**-S-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Sprinkler System - attached to product racks		X
Sprinkler System - fire protection	X	
Sprinkler System - process		X
Stove, Range - in leased apartments	See Appliances	
Swimming Pools - above ground		X
Swimming Pools - in ground	X	
Switchboard (motel, etc.)		X
Swine Operations - Farrowing crates & equip		X
Swine Operations - Waters and feeders		X
Swine Operations - Metal pens and gates		X
Swine Operations - Nursery equipment		X
Swine Operations - Fans, vents, heaters, etc.		X

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**-T-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Tanks - above ground		X
Tanks - manufacturing, process, etc.		X
Tanks - service station underground gasoline		X
Towers - CATV		X
Towers - Cellular telephone		X
Towers - microwave		X
Towers - radio		X
Towers - TV		X
Transformer Banks		X
Tunnels - unless part of process system	X	

**-U-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Utility Systems - other than State Assessed	X	
Utility Systems - buildings for private	X	

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**-V-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Vacuum Systems - process		X
Vent Fans - freestanding		X
Ventilation Systems - building improvement	X	
Ventilation Systems - manufacturing, process		X

**-W-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
Walk-in Coolers - portable or prefab, etc.		X
Wallpaper and/or Paint - As wall finish	X	
Walls - partitions, portable		X
Water Coolers	Built-in	Moveable
Water Lines - for process above or below ground		X
Water Tanks - process equipment		X
Wells	X	
Wells - pumps, motors, equipment		X
Wiring - power wiring for machinery & equip	Basic Service	Other

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**-X-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
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**-Y-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
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**-Z-**

PROPERTY TYPE =====	REAL PROPERTY =====	PERSONAL PROPERTY =====
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