

# LIST OF PROPERTY TYPES

## REAL PROPERTY

### Schedule 1-A through D

#### Buildings, Structures

Include all building and structure costs, including excavation, floor, shell, interior and exterior finish, lighting, wiring and fixtures, plumbing, sprinkling systems, elevators, heating systems, ventilators, fire protection systems up to the dry valve including underground piping, valves, tanks and foundations. Also include indirect costs such as interest during construction, engineering, and design costs. Process piping, power wiring, and foundations for the machinery and equipment should be included with Real Property—Machinery and Equipment.

#### Yard Improvements

Fences  
Paving  
Ponds  
Railroad spurs on site  
Retaining walls  
Roads  
Underground utilities  
Walks and curbs  
Wharves and docks  
Yard lighting

#### Machinery and Equipment

Include all costs for all process and manufacturing machinery and equipment that meets the definition of real property as described in the General Instructions. Include power wiring, process piping, foundations, freight, and engineering, etc.

Examples are M&E used for:

Alcohol distilling  
Bakery  
Cement manufacture  
Chemical products  
Dairy products  
Electrical manufacturing  
Electronic process  
Food processing  
Foundry equipment  
Glass products  
Grain and mill products  
Gypsum products  
Lumber manufacture  
Machinery manufacture  
Metal working  
Oil production  
Paper manufacturing  
Parts manufacturing  
Petroleum refining  
Plastic extrusion  
Rock crushing  
Shipbuilding  
Textile products  
Wood products

## PERSONAL PROPERTY

### Schedule 4-A through C

#### General Office and Miscellaneous

Accounting machines  
Air conditioners, fans  
Bookcases, shelving  
Calculators  
Cameras  
Cash registers  
CD's  
Cellular phones  
Check protectors  
Computers and peripherals  
Copiers  
Counters  
Display or storage cabinets  
Facsimile machines  
Filing cabinets  
Freestanding appliances  
Furniture  
Kitchen equipment and utensils  
Libraries  
Portable safes  
Print equipment  
Radios, stereos  
Tape recorders/players  
Telephones, intercom equipment  
Televisions  
Vacuum cleaners  
Vending machines  
Video cameras, cassette recorders

#### Production

Baskets and carts  
Battery chargers  
Bins and totes  
Chain saws  
Dies, molds  
Electrical manufacturing  
Electronic process  
Gas cans  
Hoists  
Jigs  
Laundering equipment  
Miscellaneous shop and hand tools  
Motor analyzers  
Pans  
Pressure washers  
Pressurized gas bottles  
Small drill presses, grinders, lathes  
Tooling  
Welding equipment  
Wine barrels  
Work benches

#### Mobile Equipment

Air compressors, hammers, drills  
Asphalt and paving equipment  
Backhoes, graders  
Bituminous equipment  
Bucket loaders  
Cement mixers  
Concrete batch plants  
Cranes and shovels  
Crushers and crushing plants  
Ditchers  
Earthmoving scrapers  
Excavators

Fire trucks and equipment  
Fixed load vehicles  
Fork lifts, skidders  
Generators, motors, engines  
Lighting plants  
Loaders, front end  
Lumber carriers  
Mixmobiles  
Mobile power plants  
Mobile light equipment  
Motor scrapers  
Portable storage bins and tanks  
Power plants  
Pumps  
Rollers and compactors  
Rotary screens  
Sand classifiers  
Scrap metal balers  
Spreaders  
Sprinkler trucks  
Tractor, crawler  
Unlicensed vehicles

## NON-INVENTORY SUPPLIES

### Schedule 4-B

#### Office Supplies

Computer diskettes  
Pens and pencils  
Printer cartridges, copier toner  
Stationery, printer paper

#### Operating Supplies

Fuels  
Protective clothing/equipment  
Reserve tanks of glycol, ammonia, CO2  
Solvents

#### Maintenance Supplies

Abrasives  
Absorbent materials for spills  
Belts and hoses  
Fittings, pipe and bar stock  
Industrial gases  
Insulation  
Lubrication oils and greases  
Nuts and bolts, fasteners  
Rock salt for ice and snow  
Saw blades, drill bits  
Welding rods  
Wire and cable

#### Spare Parts

Bearings  
Circuit breakers  
Fittings  
Fuses  
Gears and gear drives  
Light fixtures  
Motors  
Production and maintenance machine parts

#### Other Non-inventory Supplies

Fuels/Gasses in Storage  
Gasoline, diesel  
Hog fuel  
Nitrogen  
Propane