# 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 spur s on site
- Retaining walls
- Roads
- Underground utilities
- Walks and curbs
- Wharves and docks
- Yard lighting

## REAL PROPERTY
### Schedule 2-A through D

**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
- Fans
- 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
- Ditches
- Earthmoving scrapers
- Excavators

## Non-Inventory Supplies
### Schedule 4-B

**Office Supplies**
- Computer diskettes
- Pens and pencils
- Printer cartridges, copier toner
- Stationary, 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

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This list is not complete.