

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

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
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