

## Classification of Property

This list is not all inclusive. For assets not shown or for questions, please contact the Wake County Department of Tax Administration for assistance at (919) 856-5400.

Real	Personal	Description
XX		AIR CONDITIONING - BUILDING
	XX	AIR CONDITIONING - MANUFACTURING/PRODUCT
	XX	AIR CONDITIONING - WINDOW UNITS
	XX	AIRPLANES
	XX	ALARM SYSTEMS (SECURITY ) & WIRING
XX		ALARM SYSTEMS (FIRE ) REQUIRED BY CODE & WIRING
	XX	ASPHALT PLANTS
	XX	ATM - ALL EQUIP. & SELF STANDING BOOTHS
XX		AUTO EXHAUST SYSTEMS FOR BUILDING
	XX	AUTO EXHAUST SYSTEMS FOR EQUIPMENT
	XX	AWNINGS
	XX	BALERS (PAPER, CARDBOARD, ETC.)
	XX	BANK TELLER COUNTERS - SERVICE AREA & RELATED
	XX	BANK TELLER LOCKERS - MOVEABLE OR BUILT-IN
	XX	BAR AND BAR EQUIPMENT - MOVEABLE OR BUILT-IN
XX		BULK BARNs
	XX	BILLBOARDS
	XX	BOATS AND MOTORS - ALL
XX		BOILER - FOR SERVICE OF BUILDING
	XX	BOILER - PRIMARILY FOR PROCESS
	XX	BOOK CASES - MOVEABLE OR BUILT-IN
	XX	BOWLING ALLEY LANES
	XX	BROADCASTING EQUIPMENT
XX		CABINETS (MEDICAL OFFICE AND LABORATORIES)
	XX	CABINETS (ALL OTHER)
	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 – GENERALLY
XX		CANOPY LIGHTING
	XX	CAR WASH - ALL EQUIPMENT, FILTERS & TANKS
XX		CARPET – INSTALLED
	XX	CATWALKS
	XX	CEMENT PLANTS
	XX	CHAIRS - ALL TYPES
	XX	C-I-P EQUIPMENT
	XX	CLOSED CIRCUIT TV
	XX	COLD STORAGE - EQUIPMENT, ROOMS, PARTITIONS

	XX	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 SYSTEMS
	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	FLOORING (RAISED, PADDED, SPECIAL PURPOSE)
	XX	FOUNDATIONS FOR MACHINERY AND EQUIP.
	XX	FREIGHT CHARGES
	XX	FUELS - NOT FOR SALE (LIST AS SUPPLIES)
	XX	FURNACES - STEEL MILL PROCESS, ETC.
	XX	FURNITURE AND FIXTURES
XX		GAZEBOS & PERGOLAS
XX		GOLF COURSE AND IMPROVEMENTS (DRAINAGE/IRRIGATION)
	XX	GRAIN BINS/ FEED HOPPERS
XX		GRAIN BINS (STORAGE)
XX		GREASE TRAPS
	XX	GREENHOUSE BENCHES, HEATING SYSTEM, ETC.
XX		GREENHOUSES - STRUCTURE IF PERMANENTLY AFFIXED

	XX	HANDRAILS - IF USED FOR DIVIDING AREAS OR DECORATIVE
	XX	HEATING SYSTEMS, PROCESS
	XX	HOPPERS - METAL BIN TYPE
	XX	HOSPITAL SYSTEMS, EQUIPMENT & PIPING
	XX	HOT AIR BALLOONS
	XX	HOTEL/MOTEL TELEVISIONS & WIRING, MOVABLE FURNISHINGS
	XX	HUMIDIFIERS - PROCESS
	XX	INCINERATORS - EQUIPMENT AND/OR MOVEABLE
	XX	INDUSTRIAL PIPING - PROCESS
	XX	INSTALLATION COST
XX		IRRIGATION EQUIPMENT - IN-GROUND
	XX	IRRIGATION EQUIPMENT - PORTABLE
	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
		LEASEHOLD IMPROVEMENTS (LIST IN DETAIL ANNUALLY)
	XX	LIFTS - OTHER THAN ELEVATOR
	XX	LIGHTING - PORTABLE, MOVEABLE, SPECIAL
XX		LIGHTING - YARD LIGHTING, CANNED LIGHTING
	XX	MACHINERY AND EQUIPMENT
	XX	MEDICAL EQUIPMENT
	XX	MEZZANINES - FOR PARTS OR STORAGE (METAL RACKING)
	XX	MILK HANDLING - MILKING, COOLING, PIPING, STORAGE
	XX	MILLWORK
XX		MINERAL RIGHTS
	XX	MIRRORS ( OTHER THAN BATHROOM)
	XX	MOLDS
	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	PACKAGE AND LABELING EQUIPMENT
	XX	PAGING SYSTEMS
	XX	PAINT SPRAY BOOTHS
		PAINTING - NO ADDED VALUE
	XX	PARTITIONS
XX		PAVING
	XX	PIPING SYSTEMS - PROCESS PIPING
	XX	PLAYGROUND EQUIPMENT - ALL

	XX	PNEUMATIC TUBE SYSTEMS
	XX	PORTABLE BUILDINGS/STORAGE SHEDS
	XX	POWER GENERATOR SYSTEMS (AUXILIARY, EMERGENCY, ETC.)
	XX	POWER TRANSFORMERS - EQUIPMENT
	XX	PUBLIC ADDRESS SYSTEMS (INTERCOM, MUSIC, ETC.)
XX		RAILROAD SIDINGS (OTHER THAN RAILROAD OWNED)
	XX	REFRIGERATION SYSTEMS - COMPRESSORS, ETC.
XX		REPAIRS – BUILDING
	XX	REPAIRS - EQUIPMENT (50% COST)
	XX	RESTAURANT FURNITURE (INCL. ATTACHED FLOOR OR BUILDING)
	XX	RESTAURANT/KITCHEN EQUIP. 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 PURPOSE (WALLS, CEILING, FLOOR)
	XX	SAFES WALL OR SELF-STANDING
	XX	SALES / USE TAX
	XX	SATELLITE DISHES (ALL WIRING & INSTALLATION TO TV & EQUIP.)
XX		SCALE HOUSES (UNLESS MOVEABLE)
	XX	SCALES
	XX	SECURITY SYSTEMS
	XX	SERVICE STATIONS EQUIPMENT - PUMPS, TANKS, LIFTS & RELATED
XX		SEWER SYSTEMS
	XX	SHEDS (STORAGE)
	XX	SHELVING - MOVEABLE OR BUILT-IN
	XX	SIGNS ALL TYPES INCLUDING ATTACHED TO BUILDING
XX		SILOS
XX		SINKS – BATHROOM (INCLUDES MEDICAL & DENTAL OFFICES)
	XX	SINKS - KITCHEN AREA
	XX	SOFTWARE - PURCHASED FORM UNRELATED 3RD PARTY & CAPITALIZED
		SOFTWARE - CUSTOM & (MODIFICATION COSTS FOR CANNED SOFTWARE) - NOT TAXABLE
XX		SOLAR EQUIPMENT (USED TO HEAT & COOL BUILDING)
	XX	SOLAR EQUIPMENT (PHOTOVOLTAIC & SOLAR THERMAL)
	XX	SOLAR FARM - ELECTRICITY GENERATION
	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 PRODUCT STORAGE RACKS
XX		SPRINKLER SYSTEM - BUILDING/FIRE PROTECTION
	XX	STORAGE BUILDINGS (NOT ON A PERMANENT FOUNDATION)
	XX	SUPPLIES (OFFICE & OTHER)
XX		SWIMMING POOL FILTRATION EQUIPMENT
	XX	SWIMMING POOL HEATER EQUIPMENT
XX		SWIMMING POOLS

	XX	TANKS (ALL-ABOVE & BELOW GROUND)
	XX	TELEPHONE SYSTEMS & WIRING - PRIVATE
	XX	THEATER SCREENS - INDOOR
XX		THEATER SCREENS - OUTDOOR
	XX	TOOLING, DIES, MOLDS
	XX	TOWERS - MICROWAVE, EQUIPMENT, WIRING, FOUNDATION, BUILDING & FENCING
	XX	TOWERS - TV, RADIO, CATV, TWO-WAY RADIO, WIRING & FDN
	XX	TOWERS - CELL TOWERS & MOBILE COMMUNICATIONS EQUIP OWNED BY COMMUNICATION CO - STATE ASSESSED
	XX	TRAILERS - DESIGNED TO BE PULLED BEHIND VEHICLE
	XX	TRAILERS - OFFICE OR HOUSE TYPE
	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 MANUFACTURING, PROCESS
	XX	VIDEO TAPES/MOVIES/REEL MOVIES
XX		WALL COVERING
	XX	WALLS - PARTITIONS, MOVEABLE & 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		WATER WELLS - IF USED FOR IRRIGATION ONLY
	XX	WHIRLPOOL/JACUZZI/HOT TUBS
	XX	WIRING - POWER WIRING FOR MACHINERY AND EQUIPMENT