

Category Descriptions	Cat #	Abs.	08	07*	06**	05***
# of 'DVD' Disks	686	4				See Sup. Schedule
# of Game Cartridges	682	4				See Sup. Schedule
# of Laser Discs	681	4				See Sup. Schedule
# of Video Tapes	683	4				See Sup. Schedule
Agr. Feed Mill M&E (production line)	034	2	7.5	7.5	7.5	
Agr. Fertilizer Dry	032	2	18	18	18	18
Agr. Fertilizer/Manure Sys	050	2	24	24	24	24
Agr. Irrigation Circles/Sys	031	2	18	18	18	18
Agr. Irrigation Wheel Moves and Handlines	033	2	16	16	16	16
Agr. M&E Combines	040	2	20	20	20	20
Agr. M&E Dairy Processing	023	2	10	10	10	
Agr. M&E Except Tractor	030	2	18	18	18	18
Agr. M&E Milk & Dairy	020	2	14	14	14	14
Agr. M&E Tractors	010	2	12	12	12	12
Agr. Mint Stills & Tubs	022	2	18	18	18	18
Air Conditioning Units, Single	183	4	16	16	16	16
Aircraft Manufacturing M&E	337	3	7.5	7.5	7.5	
Aircraft Parts Mfg. (small parts)	350	3	14	14	14	14
Alarm Systems (Same as Security/Fire Sys)	114	4	24	24	24	24
Amusement Devices	060	4	24	24	24	24
Amusement Rides & Games (campground equipment)	394	4	16	16	16	16
Apr. Hay Equipment, Hay Tarps	021	2	18	18	18	18
Aqua Farm Nets	052	2	30	30	30	
Aqua Farms Pens & Support Structures	051	2	18	18	18	18
Art Works & Antiques	680	8	0	0	0	0
Asphalt Equipment Stationary	279	3	12	12	12	
Asphalt Equipment, Portable	280	3	18	18	18	18
Audio Visual (Same as Office Machines)	490	4	24	24	24	24
Auto Electronic Test Equipment	115	4	24	24	24	24
Auto Repair M&E	400	4	18	18	18	18
Bakery, Commercial (i.e., Safeway)	314	3	12	12	12	
Bakery, industrial (i.e., Wonder Bread)	331	3	8.5	8.5	8.5	
Bank/Cash Machines	112	4	24	24	24	24
Bar Equipment (Same as F & F Rest/Bar/Tav & Eq)	410	4	19	19	19	19

Category Descriptions	Cat #	Abs.	08	07*	06**	05***
Beauty & Barber Shop Equipment	391	4	16	16	16	16
Beer Kegs	070	4	10	10	10	10
Billboards & Poster Panels	646	4			See Sup. Schedule	
Bleach Packaging M&E	351	3	14	14	14	14
Blueprinting, photostating, mimeographing, lithograph (non-electronic)	491	4	16	16	16	
Book Bindery	361	3	12	12	12	
Bowling Alley Lane	230	4	12	12	12	12
Bowling Alley Pin Spotter, etc.	412	4	19	19	19	19
Bowling Electronic Scoring Machines	099	4	24	24	24	
Bulletin Boards	080	4	14	14	14	14
Butcher Shops	371	4	12	12	12	12
C.A.T.V. Converters & Decoders	426	4	30	30	30	30
C.A.T.V. Digital Boxes & Modems	427	4	30	30	30	30
C.A.T.V. Distribution Equipment	424	4	14	14	14	14
C.A.T.V. Headend Equipment	425	4	16	16	16	16
C.A.T.V. Signal Rec. Equipment	423	4	12	12	12	12
Cablevision	420	4	20	20	20	20
Car Wash (5-Min/Coin-Op) <i>[owned assets]</i>	404	4	18	18	18	18
Cargo Pallets & Crates	100	4	18	18	18	18
Cash Machines (Same as Bank Machines)	112	4	24	24	24	24
Cash Registers & Scanners	141	4	24	24	24	24
Cat Scans (Same as Med. Diagnostic/Lab Eq)	117	4	24	24	24	24
Cell/wireless telephone antennae - <i>Antennae only</i>	553	4	24	24	24	24
Cell/wireless telephone tower - <i>Tower only</i>	551	4	7.5	7.5	7.5	7.5
Cell/wireless telephone tower - <i>With antennae</i>	552	4	12	12	12	12
Cement Pumps	310	4	16	16	16	16
Cement Pumps, Fixed Loads	316	4				Exempt
Cement, Clay & Brick Products Mfg.	349	3	7.5	7.5	7.5	12
CNC Computer-Numeric Controlled Equipment	356	3	III/14	14	14	14
Coin-Op & Vending Machines	260	4	24	24	16	24
Coin-Op Lockers	187	4	16	16	16	16
Coin-Op Machines	260	4	24	24	24	24
Coin-Op Video Games	684	4			See Sup. Schedule	
Construction General	270	3	16	16	16	16
Construction M&E Heavy Road	290	3	24	24	24	22
Construction M&E Rock Crushing Stationary	282	3	12	12	12	

Category Descriptions	Cat #	Abs.	08	07*	06**	05***
Construction M&E, Land Clearing (including backhoe, excavator & bull dozer)	275	3	16	16	16	16
Construction M&E, Rock Crushing, Portable	281	3	18	18	18	18
Construction M&E, Sewer & Utilities	272	3	16	16	16	16
Construction M&E, Well Drilling	273	3	16	16	16	16
Construction M&E, Well Drilling, Fixed Loads	317	3				Exempt
Contractor General	274	4	16	16	16	16
Coolers	370	4	12	12	12	12
Coolers Walk-In	120	4	12	12	12	12
Copiers	130	4	30	24	30	24
Costumes Rental	140	4	24	24	24	24
Crane Bridge/Container	335	3	8.5	8.5	8.5	8
Crane Crawler	336	3	10	10	10	10
Cranes Mobile Telescopic	307	3	16	16	16	
Credit Card Machines (Same as Electronic M & E)	110	4	24	24	24	24
Data Processing Equipment (card readers, etc.)	308	3	16	16	16	
Day Care Equipment (exclude office, kitchen & computer assets)	389	4	24	24	24	22
Dental Equipment (Same as Prof. Equip. Medical /Dental)	450	4	14	14	14	14
Dies & Molds Fiberglass (includes boat molds & other than boats)	090	3	24	24	24	22
Dies/Molds (includes foundry)	150	3	18	18	18	18
Dies/Molds Electronic	113	4	24	24	24	24
Digital Cameras & Recorders	126	4	27	27	IIC	II/27
Dry Cleaning M&E (non-coin-op)	381	4	14	14	14	14
Electrial Generators (gas & diesel, portable)	081	3	16	16	16	
Electrial generators (steam & gas fired, fixed)	082	3	7.5	7.5	7.5	
Electrical Contractor	300	3	14	14	14	14
Electrical M&E	160	3	12	12	12	12
Electronic (microchip) Equipment High Tech Manufacturing M&E - <i>Printed circuit board M&E</i>	122	4	II/30	II/30	IIB	II/30
Electronic (microchip) Equipment High Tech Manufacturing M&E - <i>Silicon wafer fabrication M&E</i>	123	4	II/25	II/25	IIN	II/25
Electronic Equipment High Tech Manufacturing M&E - <i>Process support equipment & piping</i>	125	4	II/15	II/15	IIS	II/15
Electronic Equipment High Tech Manufacturing M&E - <i>Product assembly M&E</i>	124	4	II/25	II/25	IIN	II/25
Electronic M&E	110	4	24	24	24	24
Espresso Carts	415	4	24	24	24	24

Category Descriptions	Cat #	Abs.	08	07*	06**	05***
Estimated Assessments - No Deprecation	555	4	0	0	0	0
F & F Bank	171	4	14	14	14	14
F & F Dental & Medical	169	4	14	14	14	
F & F Hospital	182	4	16	16	16	16
F & F Hotel/Motel	200	4	19	19	19	19
F & F Music Studio	185	4	14	14	14	16
F & F Nursing Home	186	4	16	16	16	16
F & F Office & Wholesale	170	4	14	14	14	14
F & F Rentals	463	4	16	16	16	16
F & F Rest/Bar/Tav & Equipment	410	4	19	19	19	19
F & F Retail/Trade	180	4	16	16	16	16
F & F Theater	190	4	18	18	18	18
Fax Machines (Same as Telephone/Fax Equip.)	611	4	30	30	30	30
FAX/Phone/Copier Units (all one unit)	614	4	30	30	30	30
Feed Mill M&E (portable)	326	3	12	12	12	
Feed Mill M&E (production line)	312	3	7.5	7.5	7.5	
Film, Motion Picture, non-major studio	431	4	24	24	24	24
Fire Alarms (Same as Security/Fire Sys)	114	4	24	24	24	24
Fish Processing M&E - <i>Portable</i>	342	3	12	12	12	12
Fixed Loads	315	4				Exempt
Flavoring Wine Barrels	407	4			See Sup. Schedule	
Flight Simulators	165	4	8.5	8.5	8.5	20
Forklifts/Lift Trucks (inside only)	413	4	14	14	14	
Forklifts/Lifts/Lift Trucks (outside only)	392	4	16	16	16	16
Foundry	084	3	7.5	7.5	7.5	
Foundry Furnaces	083	3	6.5	6.5	6.5	
Fruit & Vegetable M&E (Same as Packing, Sorting)	378	4	12	12	12	12
Gambling Equipment (game type-blackjack table, roulette wheel, etc.)	619	4	19	19	19	19
Gambling Equipment (video)	618	4	24	24	24	24
Garage M&E	401	4	18	18	18	18
Garbage Dumpsters	210	4	16	16	16	16
Gated Pipe, Irrigation	036	2	18	18	18	
Golf Carts	220	4	20	20	20	20
Golf Course Equipment	406	4	18	18	18	18
Golf Course Tractors	372	4	12	12	12	12
GPS Receivers (not affixed)	554	4	30	30	30	30

Category Descriptions	Cat #	Abs.	08	07*	06**	05***
Greenhouse & Nursery M&E	395	4	16	16	16	16
Hatchery M&E	053	2	16	16	16	
Health Spa Equip.-Electronic	651	4	24	24	24	24
Health Spa Equip.-Manual	650	4	16	16	16	16
Honey Buckets (Same as Toilets Portable)	510	4	14	14	14	14
Ice Cream Cabinets	184	4	16	16	16	16
Ice Machines (Same as Refrig/Cooler/Ice M&E)	370	4	12	12	12	12
Improvement Leased Land	644	8	0	0	0	0
Innerstaves	409	4			See Sup. Schedule	
Janitorial Service Equipment	421	4	20	20	20	20
Laboratory Equip. (computerized)	674	4	24	24	24	24
Laboratory Equip. (electronic)	673	4	24	24	24	24
Laboratory Equip. (non-electronic)	672	4	18	18	18	18
Landscaping M&E	393	4	16	16	16	16
Laundry Equipment	386	4	14	14	14	14
Lawn Maintenance, Landscaping	432	4	16	16	16	16
Leasehold Improvements	121	8	12	12	12	12
Libraries Professional	240	8	12	12	12	12
Log Stacker/Loader	250	3	18	18	18	18
Logging M&E	320	3	18	18	18	18
Lotto Machines	616	4	30	30	30	30
M&E Meat Packing	365	4	12	12	12	
M&E Meat Processing (complex)	366	3	8.5	8.5	8.5	
M&E Seafood Processing	367	3	12	12	12	
Mailing Machines	422	4	20	20	20	20
Main Frame computers, Disk Array and other Storage Devices and Network Servers - for acquisitions from 2004.	608	4	II/25	II/25	IIN	II/25
Main Frame computers, Disk Array and other Storage Devices and Network Servers - for acquisitions through 2003.	610	4	II/27	II/27	27	II/27
Mattress Hospital/Home	181	4	30	30	30	30
Med Diagnostic/Lab Eq (Same as Cat Scan, MRI, Ultrasound)	117	4	24	24	24	24
Medical Equip (Same as Prof. Equip. Medical/Dental)	450	4	14	14	14	14
Metal Sheet Fabrication & Machine Shop M&E, not part of production line	346	3	12	12	12	12
MFG. Electronic Equipment	111	4	24	24	24	24
MFG. M&E Apparel, includes shoe, leather, textile, tent & awning mfg.	330	3	8.5	8.5	8.5	8
Mfg. M&E Archery Equipment	318	3	12	12	12	

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Mfg. M&E Baseboard Heater	328	3	12	12	12	
Mfg. M&E Bleach	333	3	7.5	7.5	7.5	
Mfg. M&E Brewing & Distilling	127	3	10	10	10	
Mfg. M&E Cabinet Shops	334	3	12	12	12	
MFG. M&E Chemicals	341	3	8.5	8.5	8.5	12
Mfg. M&E Container	332	3	7.5	7.5	7.5	
Mfg. M&E Creamery	359	4	12	12	7.5	
Mfg. M&E Fertilizer	362	3	7.5	7.5	7.5	
Mfg. M&E Flour, Cereal & Grain Milling	363	3	7.5	7.5	7.5	
MFG. M&E Food (including fish processing, commercial bakeries, candy/con	342	3	12	12	12	12
MFG. M&E Furniture	343	3	12	12	12	12
Mfg. M&E General, Frozen Food, Fruit & Vegetable & Potato Processing	364	3	10	10	10	
Mfg. M&E Iron & Steel Industry, Smelting	368	3	7.5	7.5	7.5	
Mfg. M&E Leather Products	389	4	24	24	8.5	
MFG. M&E Lumber/Wood, Plywood & Veneer Mfg.	344	3	8.5	8.5	8.5	12
MFG. M&E Machine Shop & Metal Sheet Fabrication Production	340	3	7.5	7.5	7.5	12
Mfg. M&E Paint & Varnish	325	3	12	12	12	
MFG. M&E Paper	348	3	7.5	7.5	7.5	12
Mfg. M&E Refrigeration & Cold Storage	306	3	8.5	8.5	8.5	
Mfg. M&E Ski Equipment	322	3	12	12	12	
MFG. M&E Soft Drink (Same as Soft Drink MFG.M&E)	354	3	10	10	10	12
MFG. Metal Fabrication & Extrusion	345	3	7.5	7.5	7.5	12
Milling/Mining M&E	360	3	8.5	8.5	7.5	12
Mobile Equipment	271	3	16	16	16	16
Mobile Trailer Units	276	3	16	16	16	16
Mortuary Service Equipment	382	4	14	14	14	14
MRI (Same as Med. Diagnostic/Lab Eq.)	117	4	24	24	24	24
Music & Sound Systems (background)	530	4	24	24	24	24
Music Equipment (Same as Music & Sound Sys)[owned assets]	530	4	24	24	24	24
Music Studio, Recording Electronic Equipment [owned assets]	119	4	24	24	24	24
Newspaper Other M&E	347	3	14	14	14	14
Newspaper Presses (Same as Printing & Publishing Presses)	357	3	10	10	10	10
Non-Deprec Special Equipment	642	4	0	0	0	0
Non-MFG. M&E All Other (i.e., key duplication & upholstery)	390	4	16	16	16	16
Office Machines	490	4	24	24	24	24
Office Trailers (Same as Portable Bldg/Office Trailer)	500	8	12	12	12	12

Category Descriptions	Cat #	Abs.	08	07*	06**	05***
Packing & Sorting M&E - <i>Electronic portion of line equipment</i>	388	4	24	24	24	I/24
Packing & Sorting M&E - <i>Mechanical portion of line equipment</i>	387	4	10	10	10	I/10
Packing, Sorting, Fruits & Vegetables M&E	378	4	12	12	12	I/12
Pager Head-In Equipment	633	4	16	16	16	16
Patterns (Same as Small Tools/ Patterns)	600	4	24	24	24	24
Personal Computers (Including desktop and/or laptop computers and peripheral/connected hardware, e.g., Sanner, Printer and Multifunction Digital Printer/Scanner/Fax Machine Combo, etc.) - for acquisitions from 2004.	609	4	II/27	II/27	INC	II/27
Personal Computers (Including desktop and/or laptop computers and peripheral/connected hardware, e.g., Sanner, Printer and Multifunction Digital Printer/Scanner/Fax Machine Combo, etc.) - for acquisitions through 2003.	610	4	II/27	II/27	27	II/27
Petroleum Products Refining	324	3	8.5	8.5	8.5	
Petroleum Products, Bulk Station M&E	383	4	14	14	14	14
Photo Developing 1-Hr (electronic)	116	4	24	24	24	24
Photography Equipment	396	4	16	16	16	16
Photography Equipment - 1-Hour Photo Equipment	109	4	16	16	16	16
Photography Equipment - 1-Hour Photo Equipment - Computerized	108	4	II/25	II/25	IIN	30
Plastic Extrusion M&E	323	3	12	12	12	
Plumbing Shop Equipment	399	4	16	16	16	16
Point of Sale Computer Systems (POS)	617	4	30	30	30	30
Pollution Control M&E <i>[owned assets]</i>	440	4	20	20	20	20
Pool Hall Equipment	384	4	14	14	14	14
Portable Bldg/Office Trailer <i>[owned assets]</i>	500	8	12	12	12	12
Poster Panels & Billboards	646	4			See Sup. Schedule	
Primary Reduct	309	4	7.5	7.5	7.5	
Printing & Publishing Presses (Same as Newspaper Presses)	357	3	10	10	10	10
Production Computers MFG. Applications	118	4	24	24	24	24
Prof. Equip. Medical/Dental (includes doctor's equipment)	450	4	14	14	14	14
Propane Tanks	520	4	12	12	12	12
Public Address System	531	4	20	20	20	20
Publishing Equipment (Same as Newspaper Other M&E)	347	3	14	14	14	14
Racing Cars	540	8	30	30	30	30
Radio/TV Broadcast Equipment, Service & Repair Equipment	411	4	19	19	19	19
Radios 2-Way	630	4	24	24	24	24

Category Descriptions	Cat #	Abs.	08	07*	06**	05***
Railroad Car Conversions	561	8	16	16	16	16
Railroad Cars	560	8	12	12	12	12
Record Radio Stations, Radio/TV Broadcast	241	8	19	19	19	12
Recycle Containers (Same as Waste/recycle Contnrs)	211	4	16	16	16	16
Refrig./Cooler/Ice M&E	370	4	12	12	12	12
Rental Equipment	460	4	24	24	24	22
Rental Tux/Formal Wear	462	4	30	30	30	30
Rental Washers/Dryers	461	4	20	20	20	20
Research M&E	470	4	20	20	20	20
Safes/Safety Deposit Boxes <i>[owned assets]</i>	602	4	10	10	10	10
Samples-Salesperson (see catdode 180)	601	8	8	16	8	8
Satellite Dish (Same as Tower/Satellite Dish)	550	4	12	12	12	12
Sawmills - Stationary (see 353 for portable)	327	3	8.5	8.5	8.5	
Sawmills (portable only)	353	3	14	14	14	14
Scales	379	4	12	12	12	12
Scarifying M&E	321	3	18	18	18	18
Scientific M&E	451	4	14	14	14	14
Search Lights	580	4	18	18	18	18
Security/Fire Alarm Sys <i>[owned assets]</i>	114	4	24	24	24	24
Seed Cleaning M&E	311	4	7.5	7.5	7.5	
Seed Cleaning M&E	359	4	12	12	12	12
Service Station Dispensers	403	4	20	20	20	20
Service Station M&E	402	4	18	18	18	18
Sewing Equipment	374	4	12	12	12	12
Ships & Vessels (production line)	313	3	7.5	7.5	7.5	
Ships, Vessels & Pleasure Craft (portable equipment)	338	3	12	12	12	12
Signs Electronic	591	4	16	16	16	16
Signs Neon/Plastic Illuminated <i>[owned assets]</i>	590	4	19	19	19	19
Ski Tows & Lifts	376	4	7.5	7.5	7.5	12
Small Tools Aircraft, Including Perishable	621	3	24	24	24	24
Small Tools/Patterns	600	4	24	24	24	24
Snow Cats, Packers, Tree Spray Equip.	430	4	24	24	24	24
Soft Drink MFG. M&E	354	3	10	10	10	14
Soft Drink Mfg. M&E Batch	319	3	14	14	14	
Software, Canned	612	8				See Sup. Schedule
Software, Custom	613	8				See Sup. Schedule

Category Descriptions	Cat #	Abs.	08	07*	06**	05***
Sound System	530	4	24	24	24	24
Storage Wine Barrels	408	4			See Sup. Schedule	
Structures	071	8	10	10	10	10
Supermarket M&E	397	4	16	16	16	16
Surveying Equipment	452	4	14	14	14	14
Tanks - Petro & Chemical	305	8	6.5	6.5	6.5	
Tanks, Agricultural	035	2	16	16	16	
Tanks, Oxygen & Acetylene	373	4	10	10	10	10
Tavern Equipment (Same as F & F Rest/Bar/Tav Eq)	410	4	19	19	19	19
Telephone Pagers	632	4	24	24	24	24
Telephone/Fax Equipment (including com'l & res'dntl telephone rentals & cus	611	4	30	30	30	30
Television Production Equipment	428	4	19	19	19	19
Television Sets (for entertainment)	631	4	24	24	24	24
Test Equipment	620	3	24	24	24	24
Theater Projection Equipment	433	4	16	16	16	16
Timber Contracts Sale	645	8	0	0	0	0
Tire Recapping M&E	355	3	14	14	14	14
Title Plants	685	4			See Sup. Schedule	
Toilets Portable	510	4	14	14	14	14
Tower/Satellite Dish <i>[owned assets]</i>	550	4	12	12	12	12
Trade Booths	398	4	16	16	16	16
Trade Level as of Jan 1	643	4	0	0	0	0
Trash Compactors (Same as Garbage Dumpsters)	210	4	16	16	16	16
Tree Spray Equip	430	4	24	24	24	24
Ultrasound (Same as Med Diagnostic/Lab Equipment)	117	4	24	24	24	24
Unlicensed & Licensed Farm Vehicles (including trailers)	037	2	16	16	16	
Vault Doors	640	4	0	0	0	0
VCR's & Video Recorders (Incl. rentals)	131	4	24	24	24	24
Vehicle-No Excise Tax (land clearing, including trailers)	675	8	16	16	16	16
Vending Machines (Same as Coin-op Machines)	260	4	24	24	16	24
Video Recorders (Same as VCR's & Video recorders)	131	4	24	24	24	24
Walk-in coolers (Same as Coolers Walk-in)	120	4	12	12	12	12
Warehouse Equipment <i>[owned assets]</i>	380	4	14	14	14	14
Waste/recycle containers	211	4	16	16	16	16
Water & steam systems	377	4	12	12	12	12
Water softeners	385	4	14	14	14	14

Category Descriptions	Cat #	Abs.	08	07*	06**	05***
Welding shop M&E	375	4	12	12	12	12
Wine Flavoring Barrels	407	4			See Sup. Schedule	
Wine Storage Barrels	408	4			See Sup. Schedule	
Winery Equipment - <i>Portable such as pumps</i>	339	3	14	14	14	14
Winery Equipment (production line tanks & bottling)	405	3	7.5	7.5	7.5	
X-Ray Dental/Lab Equip.	670	4	18	18	18	18
X-Ray Other than Dental	678	4	12	12	12	12
Compressors - Classify by type of Business						
Paint Sprayers - Classify by type of business						
Paint/Sprayer Booths - Classify by type of business						
Pressure Washer - Classify by type of business						
*07 Valuation Indicators from 2006 Personal Property Asset Category Listing						
**06 Valuation Indicators from 2005 Personal Property Asset Category Listing						
***05 Valuation Indicators from 2004 Personal Property Asset Category Listing						