

**Each Industrial Property Return is complete only when there is a cover sheet listing the company's name, address, and account numbers along with a set of schedules for each account. To get your customized cover sheet that lists your company name and accounts, call Mary Sue Hansberry at 503-947-2164.**

# INDUSTRIAL PROPERTY RETURN

## General Instructions

— Please read all instructions before completing return —

### Oregon law

The Industrial Property Return is a combined real and personal property return authorized by Oregon law. It is used to adjust the valuation of your real and personal property. Its main purpose is to accurately account for all property on the site as of 1:00 a.m. on January 1, 2007.

**You are required to report the information requested on this return.** Oregon law (ORS 311.216 to 311.229) provides that property acquired during the reporting period and **not reported** on this return shall be presumed to be omitted property and subject to additional assessment. Also, when property is reported at understated costs, the understated cost amount shall be presumed to be omitted property and subject to additional assessment.

**All property in your possession on this site must be reported on this return unless the property is mentioned in the section, "What property not to report."** Any person who refuses or neglects to file a return, with the intent to evade taxation, is subject to a penalty of \$10 for each day the return is late until the return is filed (ORS 308.300). **This return is subject to audit.**

A person may be convicted for filing false information. A fine of not less than \$100 may be imposed [ORS 308.990(3)].

Your return is confidential to the Department of Revenue. The penalty for disclosure by a Revenue employee is a \$10,000 fine or one year in jail, or both [ORS 308.990(5)].

### Filing deadlines

If you do not have a filing extension, your return must be postmarked no later than March 1, 2007. If you have a filing extension, your return must be postmarked no later than April 15, 2007.

### Penalty for late filing

**Failure to file a valid return by the March 1 deadline will subject the property owner to a late filing penalty (ORS 308.295).**

Penalty for late filing is \$10 for each \$1,000 (or fraction) of assessed value. This penalty shall not be less than \$10 and not more than \$5,000 [ORS 308.295(3)].

### Filing extensions

You may be granted an extension for "administrative need" or "good cause" by applying to the department **in writing** prior to **March 1**. Applications are **not** automatic extensions. If you are granted an extension, you are required to calculate values for all personal property you report. Factors are supplied by the Department of Revenue when the extension is granted and are to be used on Schedule 4-A. Once granted, extensions are perpetual unless revoked for noncompliance [ORS 308.290(5)].

### Correct reporting

There may be several tax accounts at each site. **You are required to complete a set of Industrial Property Schedules for each real property and each personal property account listed on the front of your return.** If a tax account is not listed on the front page of this form, and you believe that it should be included in this return, file additional schedules for the assets for that account with this return. Notify us of the account in the appropriate part of the section headed "Additional information required." **Do not** include accounts **not** at this site.

**Do not report "land only" accounts.**

For this return to be complete, you **must sign** the Taxpayer Declaration, complete each schedule and answer each question. You may write in "no," "none," "see attachment," or "see disk" on the form. **"Same as last year" is not acceptable.** You may supplement the return with:

1. An attached printed list. It must include all the information requested on this form. Identify your attachments with the correct account, code area, county, and schedule number.
2. A computer disk to supplement the reporting of personal property that conforms to the department's guidelines. If you have recently received a disk from the department, please follow the instructions you received with your latest corrected department disk copy. If you need information to file this way, please call 503-945-8295.

All real property and all tangible personal property, except as otherwise provided by law, is subject to assessment and taxation in Oregon. You must report: property in storage, noninventory property held for sale, property on site but not in service, and property on site prior to installation. **Do not** report the same property on another Industrial Property Return.

**Taxable Real Property** includes land development, buildings, structures, yard improvements, fixed machinery, and fixed equipment. For example: if a machine is attached to the land and/or building by bolts, welds, cement, direct wiring, plumbing, ducting, or its own weight, etc., it is considered real property and should be reported on 2-A through 2-D (machinery).

**Taxable Personal Property** includes moveable tangible property such as moveable machinery, furnishings, moveable equipment, tools, and noninventory supplies; and should be reported on Schedule 4 (personal property).

### Additional information required

The following information **must** be submitted with this Industrial Property Return. Please attach additional pages with this information, if necessary.

- A. Explain any major changes during the last reporting period (1/1/06 through 12/31/06), that have, in your opinion, affected the value of the site.
- B. Please indicate if contamination has been found, and list the substance.
- C. Have you applied for Enterprise Zone exemption (ORS 285C.403)? If **yes**, attach a copy of the current Oregon Enterprise Zone Tax Exemption application, form 150-310-075 (Rev. 2-04) and attachments. This form **must be filed with the county assessor before April 1, 2007**. List all enterprise zone additions, retirements, and personal property on schedules 5A through 5E.
- D. Are you applying for Cancellation of Assessment on Commercial Facilities Under Construction (ORS 307.330)? If so, please attach a copy of that form (150-310-020 Rev. 9-01). This form **should be filed with the county assessor by April 1, 2007**. Include the value to be exempt on Schedules 1-C and 2-C.
- E. Do you have exempt pollution control property (ORS 307.405)? If this is a new pollution control facility, attach a copy of your pollution control certificate and a list of all property that qualifies for ad valorem pollution control exemption and the certified cost. If this is not a new pollution control facility, attach a copy of the Pollution Control Facilities Exemption form (150-310-059 Rev. 12-02). This form **must be filed with the county assessor before April 1, 2007**. For ad valorem option only.
- If C, D, or E above are filed with the Department of Revenue within the time required, they shall be considered filed timely with the assessor [ORS 307.340(2)].
- F. Do you have any other special property exemptions? If so, please attach the related forms and information.
- G. Have you sold a portion of the site? List the name, address, and phone number of the owner, along with a description of the property sold and the price on an additional sheet of paper.
- If property is sold and removed from the site, report under a retirement schedule.
- H. Are the buildings and structures, or land, leased from another party?
- If yes, a **separate** return must be filed by or for the owner of the buildings and structures under the correct account number.
- Leased machinery and equipment is listed on Schedule 2-D. Leased personal property is listed on Schedule 4-C.
- I. Will someone other than an employee act as your agent for property tax purposes? If so, please attach an authorization in the form of a specific power of attorney.
- J. Inform us of any corrections to the information on the cover page.

### Additional information you may provide

Submit with this return any other information that should be considered in determining the value of the property. For

example: plant closures, scheduled liquidations, change in number of shifts, governmental requirements or restrictions, verifiable presence of toxic contamination, your opinion concerning the value contribution of the additions, your estimate of the asset lives, your lease agreement for leased property, income and expense information, and issues which may indicate economic or functional obsolescence.

You may qualify for an economic obsolescence adjustment to the value of your property if indicated by the above information. If this is the case, the Department of Revenue may ask for additional information.

### What property not to report

Do not report:

- The cost of raw land.
- Property that you reported on another 2007 Industrial, Real, or Personal Property Return (i.e., logging and construction equipment accounts not at this site).
- Property that is located outside the state of Oregon.
- Property used only for personal, nonbusiness use such as household goods and furniture, clothing, personal effects, tools, and equipment used exclusively in and around your home or in your hobby (ORS 307.190).
- Intangible personal property as defined by ORS 307.020: Money held at interest, bonds, notes, shares of stock in corporations, business records, computer software, surveys and designs, and the materials on which the data is recorded (paper, tape, film, etc.).
- Livestock, poultry, fur-bearing animals, bees, or products used or consumed in farm operations (ORS 307.325).
- Inventories as defined by ORS 307.400. This refers to items of tangible personal property which are held for sale in the ordinary course of business.
- Licensed vehicles (such as cars and trucks). Fixed load and mobile equipment are taxable (ORS 801.285) and must be reported.
- Personal property farm machinery (ORS 307.394).
- Agricultural frost control systems, agricultural or horticultural trellises, hop harvesting equipment, mobile grass field incinerators (see ORS 307.390), and certain nursery stock held by growers for wholesalers (see ORS 307.315).
- Egg equipment.

### Real Property Instructions

#### Schedule 1—Buildings, structures, and yard improvements

**1-A—Completed additions.** Describe the addition in enough detail to identify property. Include the starting date, completion date, costs reported in prior year returns, costs for current reporting period that were not previously reported, and total completed costs. See the attached list of examples of buildings, structures, and yard improvements. Include all direct and indirect costs, i.e., materials, labor, overhead, etc. Note: Machinery process piping, power wiring, and foundations with machinery costs must be reported on Schedule 2-A. Column 4 must reconcile with prior year returns. **If you believe the reported costs did not add value, then please attach an explanation.**

**1-B—Retirements.** Report the buildings, structures, and yard improvements you retired from service or that were removed from the site during the reporting period, January 1, 2006 through December 31, 2006. Describe the improvements in enough detail to identify property. Include the date of construction or acquisition, date retired, status of the property. For example: for sale, to be demolished for scrap, abandoned in place, no plans to remove, etc. Provide the total original cost.

Retired property is removed from the roll at its depreciated value.

**1-C—Under construction on January 1.** Improvements under construction on January 1 must be reported on this schedule. Include starting date, estimated completion date, costs reported in prior year returns, costs for current reporting period that were not previously reported, and estimated total completed costs. Include all direct and indirect costs, i.e., materials, labor, overhead, etc. **Column 4 must reconcile with prior year returns.** If reported costs did not add value, attach explanation.

**1-D—Land site development.** Land site development is defined as anything you do that improves the land, such as draining, filling, leveling, rocking, underground utilities, underground utility connections, and excavation. Do not include the cost of raw land in the costs reported on any schedule in this report.

Provide the costs of site alteration or improvements, as described above, that occurred during the reporting period, January 1, 2006 through December 31, 2006. The reported cost will not affect the value of your improvements on this account. The county assessor will consider the reported costs when appraising the land.

## Schedule 2—Machinery and equipment

**2-A—Completed additions.** The description of the additions should include the company asset number, name, model number, and location within the plant. Provide the starting date, completion date, costs reported in prior year returns, costs for current reporting period not previously reported, and the total completed costs. See the attached list of examples of machinery and equipment.

Completed additions need to include the invoice cost, installation, engineering, and miscellaneous costs including machinery process piping, foundations, power wiring, interest during installation, and freight. State the date of manufacture. If available, provide a breakdown similar to the following: machinery components, \$20,000; installation, \$10,000; engineering, \$2,000; interest during construction, \$1,000; miscellaneous, \$5,000; (total, \$38,000). Transfers from other company locations should be noted and the cost basis explained. State the original cost when new. Column 5 must reconcile with prior year returns. If reported costs did not add value, attach explanation.

Did the addition replace machinery and equipment that was retired from service or removed from the site? If so, report the equipment removed as retirements.

**2-B—Retirements.** Report the machinery and equipment improvements you retired from service or that were removed from the site during the reporting period, January 1, 2006

through December 31, 2006. Describe the improvements in enough detail to identify property, including company asset number, name, model, and location within the plant. Include the year of installation or acquisition and the date retired. Describe the status of the property that was removed from service during the reporting period, but was still on the site January 1, 2007. For example: for sale, to be demolished for scrap, abandoned in place, no plans to remove, etc. Provide the total original cost.

Retired property is removed from the roll at its depreciated value.

**2-C—Being installed on January 1.** Machinery and equipment being installed on January 1 must be reported in this schedule. The description should include the company asset number, asset name, model number, and location within the plant. Provide the starting date, estimated completion date, costs reported in prior year returns, costs for current reporting period not previously reported, and estimated total completed cost. Column 5 must reconcile with prior year returns. If reported costs did not add value, attach explanation.

**2-D—Real property equipment leased from and/or owned by others.** List real property equipment leased from and/or owned by others. Submit lessor's/owner's name, address, and phone number. Describe the asset similarly to Schedule 2-A. Provide yearly lease amount, original lease date, lease expiration date, original cost, or option to purchase date, and amount. All real property must be assessed to the owner [ORS 308.115(3)]. The value of the real property equipment leased and owned by others will not be included in the real market value for your account. List leased personal property on Schedule 4-C.

## Schedules 1 and 2—Measure 50 instructions for additions

Report the **total cost of all** additions for buildings, structures, yard improvements, and machinery and equipment including those for minor construction and general ongoing maintenance and repair, on the appropriate schedules.

**“General ongoing maintenance and repair”** means activity that preserves the condition of existing improvements without significantly changing design or materials, does not create new structures or additions or replaces real or personal machinery and equipment. If you believe the addition falls into this category then identify it as such. You may also include an estimate of the amount that contributes to value [OAR 150-308.149-(A)].

**Minor construction** means “additions of real property improvements, the real market value of which does not exceed \$10,000 in any assessment year or \$25,000 for cumulative additions made over five assessment years” [ORS 308.149(6)]. Report all additions, no matter how small. The assessor will track and calculate the totals for minor construction.

## Schedule 3—Production report

**3-A—Production.** Enter actual production output, stated in units, appropriate for your specific industry for each of the



past seven years. Enter full production amount as stated in annual projections, for each of the past seven years. Design capacity figures are based on perfect machine output on an annual basis for the years requested.

**3-B—Changes.** Enter any major changes in design capacity or production that have taken place during this reporting period. Explain the reason(s) for these changes. Use additional sheets of paper if necessary.

**3-C—Work schedules.** Explain the structure of the work schedules for 2006. If you have other shifts flexing between the regular production shifts, please explain these on a separate sheet of paper.

**3-D—Units of measurement.** Define the units of measurement based on a certain time line specific to your industry. For example, sawmill industry measures in “board feet per shift.” Manufactured homes measures in “number of floors per day.” Food industry often measures in “pounds per hour/day.”

## **Personal Property Instructions**

### **Schedule 4—Personal property**

**4-A—Personal property listing.** Enclose a printed or computer disk list of all personal property owned by this company that should be included in this account. This list should include for each entry:

- a. The asset number, if any.
- b. Asset description and quantity.
- c. Date of acquisition.
- d. Original cost.

**Provide the following as available:**

- e. Date of manufacture.
- f. Company department, division, or account ledger number.
- g. Cost center number.
- h. Asset class or chart of accounts number indicating use.
- i. Asset manufacturer, model, capacity, and serial number.
- j. Date the asset was transferred from another location in your company or the date retired.
- k. Whether purchased new or used.

The values column (No. 7) may be used to report your estimate of market value when no original cost data is available for an item or group of items. For instance, small hand tools can be reported as an estimated lump sum value.

Molds, jigs, dies, and fixtures which are not already itemized on Schedule 4-A, can be reported as lump sums. However, they can be included with noninventory (operating) supplies if their useful life is less than one year. Small or miscellaneous spare parts must be reported in noninventory supplies if they are not on Schedule 4-A.

**4-B—Noninventory supplies.** Noninventory supplies include inventory items which will not become part of the finished goods and which are not held for sale to customers. These include: general office supplies, maintenance supplies, operating supplies, spare parts, and other noninventory

supplies. Provide an estimate of your original cost within each category.

Report fuels and gases as noninventory supplies under the heading “Fuels in Storage.” Report molds, dies, and jigs as other noninventory supplies if not reported on Schedule 4-A.

The department may estimate a value for noninventory supplies if the taxpayer does not provide an acceptable estimate.

### **4-C—Personal property owned by others but in your possession.**

1. Enter the name and address of the property owner or the owner’s contact person and their telephone number.
2. Enter the full description of each leased asset. Include information required for assets listed on Schedule 4-A.
3. Who should be billed for the taxes? Enter “O” for owner and “R” for lessee/renter/person in possession. Unless an election is made under ORS 308.290(1)(a), leased personal property or property owned by others will be assessed to the owner or the person in possession at the discretion of the department.
4. Enter the quantity of the item reported.
5. Enter the original cost of each item, if known.
6. Multiply columns 4 and 5. Enter the result in column 6.

**If the asset is leased:**

7. Enter the amount of the lease or rent **per month, OR**
8. Enter the amount of the lease or rent **per year.** (Enter only one of the two amounts. Do not enter both.)
9. Enter the date the original lease went into effect.
10. Enter the date the current lease began (if different from #9).
11. Enter the date the lease will end.
12. Enter your best possible estimate of market value as of January 1.

## **Enterprise Zone Instructions**

### **Schedule 5—Buildings and structures**

**5-A and B—Completed additions and retirements.** List all additions and retirements of buildings, structures, and yard improvements that qualify for enterprise zone exemption. Provide the same information as is requested for assets reported on Schedules 1-A and 1-B.

### **Schedule 5—Machinery and equipment**

**5-C and D—Completed additions and retirements.** List all additions and retirements of machinery and equipment that qualify for enterprise zone exemption. Provide the same information as is requested for assets reported on Schedules 2-A and 2-B.

### **Schedule 5—Personal property**

**5-E—Personal property listing.** List all personal property eligible for enterprise zone exemption. Provide the same information about these assets as requested for the assets reported on Schedule 4-A.

# 2007 INDUSTRIAL REAL PROPERTY SCHEDULES

Reporting Period is January 1, 2006 — December 31, 2006

You must complete an Industrial Real Property Schedules form for each real property account listed on the front of the return. Please attach a listing where space is insufficient.

REAL PROPERTY ACCOUNT NUMBER \_\_\_\_\_

COMPANY NAME \_\_\_\_\_

(Only one account per page)

## SCHEDULE 1: Buildings, Structures, and Yard Improvements

(If leasing, use Schedule 1 to report leasehold improvements)

### SCHEDULE 1-A: Completed Additions (See Instructions 1-A, Page 2-3)

1. Description	2. Starting Date	3. Completion Date	4. Costs Reported in Prior Years	5. Costs for Current Reporting Period not Previously Reported	6. Total Completed Cost

### SCHEDULE 1-B: Retirements (See Instructions 1-B, Page 3)

1. Description	2. Date of Construction or Acquisition	3. Date Retired	4. Status of Property	5. Total Original Cost

### SCHEDULE 1-C: Under Construction on January 1 (See Instructions 1-C, Page 3)

1. Description	2. Starting Date	3. Estimated Completion Date	4. Costs Reported in Prior Year Returns	5. Costs for Current Reporting Period not Previously Reported	6. Estimated Total Completed Cost

### SCHEDULE 1-D: Land Site Development (See Instructions 1-D, Page 3)

1. Description	2. Starting Date	3. Completion Date	4. Costs Reported in Prior Years	5. Costs for Current Reporting Period not Previously Reported	6. Total Completed Cost

### ENVIRONMENTAL CONTAMINATION

Has environmental contamination been found on this account?  Yes  No. What substance? \_\_\_\_\_  
 \_\_\_\_\_ . If yes, the county assessor will be notified.

COMPANY NAME \_\_\_\_\_

**SCHEDULE 2: Machinery and Equipment**

**SCHEDULE 2-A: Completed Additions** (See Instructions 2-A, Page 3)

1. Asset No.	2. Description (name, model, location within plant)	3. Starting Date	4. Completion Date	5. Costs Reported in Prior Years	6. Costs for Current Reporting Period not Previously Reported	7. Total Completed Cost

**SCHEDULE 2-B: Retirements** (See Instructions 2-B, Page 3)

1. Asset No.	2. Description (name, model, location within plant)	3. Year of Construction or Acquisition	4. Date Retired	5. Status of Property	6. Total Original Cost

**SCHEDULE 2-C: Being Installed on January 1** (See Instructions 2-C, Page 3)

1. Asset No.	2. Description (name, model, location within plant)	3. Starting Date	4. Estimated Completion Date	5. Costs Reported in Prior Year Returns	6. Costs for Current Reporting Period not Previously Reported	7. Estimated Total Completed Cost

REAL PROPERTY ACCOUNT NUMBER

**SCHEDULE 2-D: Real Property Equipment Leased from and/or Owned by Others** (See Instructions 2-D, Page 3)

1. Owner's Name, Address, and Telephone Number	2. Description (include model year)	3. Yearly Lease Amount	4. Original Lease Date	5. Lease Expiration Date	6. Original Cost or Option to Purchase (when and amount)

**SCHEDULE 3: Production Report** (See Instructions Schedule 3, Page 4)

(A)	Actual Production	Full Production	Design Capacity	(B)	
2006				Changes*	
2005					
2004					
2003					
2002					
2001					
2000					
(C) 2006 Work Schedules	Days per Week	Shifts per Day	Production Employees	Hours per Shift	(D) Define Units of Measurement*

\* Use additional pages if necessary

# 2007 PERSONAL PROPERTY SCHEDULES

Reporting Period as of January 1, 2007

You must complete an Industrial Personal Property Schedules form for each personal property account listed on the front of the return. Please attach a listing where space is insufficient.

PERSONAL PROPERTY ACCOUNT NUMBER \_\_\_\_\_

COMPANY NAME \_\_\_\_\_

(Only one account per page)

This listing has been updated to reflect changes from additions and/or deletions.

**SCHEDULE 4-A: Personal Property Listing** (See Instructions 4-A, Page 4)  
(Attach a complete list of all personal property. Use this format.)

Complete columns 6 and 7 only if you are granted an extension.

1. Asset No.	2. Description (name and model)	3. Date Purchased	4. Original Cost	5. Depreciation Code	6. Depreciation Factor	7. RM Value

**SCHEDULE 4-B: Noninventory Supplies** (See Instructions 4-B, Page 4)

**REPORT AT COST**

1. Office Supplies	2. Operating Supplies	3. Maintenance Supplies	4. Spare Parts	5. Other Noninventory Supplies	6. Fuel/Gases in Storage	7. Total Noninventory Supplies

**SCHEDULE 4-C: Personal Property Owned by Others But in Your Possession** (See Instructions 4-C, Page 4)

1. Name and Address of Owner or Lessor	2. Description (include model year)	3. Tax- payer	4. No.	Original Cost (if known)		Complete for Leased Property					Opinion of Market Value	
						Amount of Lease/Rent		9. Date Lease Began	Lease Term			
				5. Each	6. Total	7. Mo.	8. Yrly.		10. From	11. To	12. TOTAL	



# 2007 ENTERPRISE ZONE SCHEDULES

You must complete an Enterprise Zone Schedules form for each real property and each personal property account that qualifies for an enterprise zone exemption. Please attach a copy of your completed Oregon Enterprise Zone Tax Exemption application.

REAL PROPERTY ACCOUNT NUMBER \_\_\_\_\_

COMPANY NAME \_\_\_\_\_

## SCHEDULE 5: Buildings and Structures

### SCHEDULE 5-A: Enterprise Zone—Completed Additions (See Instructions 5-A, Page 4)

1. Description	2. Starting Date	3. Completion Date	4. Costs Reported in Prior Years	5. Costs for Current Reporting Period not Previously Reported	6. Total Completed Cost

### SCHEDULE 5-B: Enterprise Zone—Retirements (See Instructions 5-B, Page 4)

1. Description	2. Date of Construction or Acquisition	3. Date Retired	4. Status of Property	5. Total Original Cost

## SCHEDULE 5: Machinery and Equipment

### SCHEDULE 5-C: Enterprise Zone—Completed Additions (See Instructions 5-C, Page 4)

1. Asset No.	2. Description (name, model, location within plant)	3. Starting Date	4. Completion Date	5. Costs Reported in Prior Years	6. Costs for Current Reporting Period not Previously Reported	7. Total Completed Cost

### SCHEDULE 5-D: Enterprise Zone—Retirements (See Instructions 5-D, Page 4)

1. Asset No.	2. Description (name, model, company asset no., location within plant)	3. Date of Construction or Acquisition	4. Date Retired	5. Status of Property	6. Total Original Cost

## SCHEDULE 5: Personal Property

PERSONAL PROPERTY ACCOUNT NUMBER \_\_\_\_\_

### SCHEDULE 5-E: Enterprise Zone (See Instructions 5-E, Page 4)

(List all personal property eligible for enterprise zone exemption. Use this format.)

Complete columns 6 and 7 only if you are granted an extension.

1. Asset No.	2. Description (name and model)	3. Date Purchased	4. Original Cost	5. Depreciation Code

6. Depreciation Factor	7. RM Value

# 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  
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