

# 2026 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 12	
Computer Hardware	
Year Acquired	Percent Good
2025	62%
2024	46%
2023	21%
2022	9%
2021 & prior	7%

**Examples of Property Include:**

CAD/CAM Systems  
Data Processing Equipment  
Data Processing Peripherals  
LAN Systems  
Mainframe Computers  
Personal Computers  
Plotters  
Copiers  
Copy, Fax, Printer Combination  
Printer/Copy Machines  
POS Systems-Non Manual  
Thermal Printer

PROPERTY CODE 1	
Short Life Property	
Year Acquired	Percent Good
2025	76%
2024	47%
2023 & prior	12%

Property is highly susceptible to breakage, loss and rapid wear & tear.

**Examples of Property Include:**

Bath Mats  
Computer Software  
Library Materials/Books  
Molds  
Motel/Hotel Linen & Towels  
Motion Picture Prints  
Patterns, Jigs & Dies  
Plants, Decorative  
Pots & Pans  
Utensils & Silverware  
Wood Pallets

PROPERTY CODE 8	
Machinery & Equipment and Medical & Dental Equipment	
Year Acquired	Percent Good
2025	97%
2024	93%
2023	89%
2022	82%
2021	74%
2020	65%
2019	54%
2018	43%
2017	33%
2016	22%
2015 & prior	11%

**Machinery & Equipment:**

Machinery & tooling used in production and processing industries. Equipment used in service industries such as service stations, laundry & dry cleaning, cleaning, and bulk petroleum distributors

**Examples of Property Include:**

Air Compressors  
Amusement Rides  
Automotive Tools  
Bakery Equipment Bottling  
Bowling Equipment  
Brew/Distillery Equipment  
Cannery Equipment  
Carpet Cleaners Equipment

Data Processing Equipment,  
Electronic Type of Equipment,  
including Office Machines subject  
to severe wear & tear

**PROPERTY CODE 3**  
Short Life Equipment

Year Acquired	Percent Good
2025	96%
2024	90%
2023	83%
2022	74%
2021	64%
2020	52%
2019	39%
2018	26%
2017 & prior	13%

Non-mechanical furniture & trade fixtures

**Examples of Property Include:**

Auditorium & Theater Seats  
Awnings  
Bars & Sinks (Portable)  
BBQs/Fireplaces  
Beauty/Barber Shop Fixtures  
Booths, Tables & Chairs  
Cabinets & Shelves (Portable)  
Cashier's Island  
Check Out Counters  
Decorations  
Display-Cases & Racks (Non Refrigerated)  
Exercise Equipment  
Furniture- All Types  
Garbage Containers  
Framing  
Motel/Hotel Beds and Furniture  
Mobile Offices  
Office and Concession Trailers  
Movable Partitions  
Movie Screens  
Musical Instruments  
Signs, Mechanical & Electrical  
\*LED Component of a billboard  
Tanning Booths  
Televisions  
Water Slides

PROPERTY CODE 8	
Machinery & Equipment and Medical & Dental Equipment *Continued	

**Medical & Dental Equipment:**

Specialized Equipment used in Medical Profession & Health Care Industry

**Examples of Property Include:**

Beds - Medical  
Dental Equipment & Instruments  
Electrolysis Machines, Medical  
Exam Tables & Chairs  
Eye Examination Equipment - Medical  
Hospital Equipment  
Lensometer - Medical  
Lenses - Medical  
Medical Equipment & Instruments  
Mesoptomers  
Microscopes  
Nitrous Oxide Systems and Tanks  
Optical Equipment & Instruments  
Sterilizers - Medical  
Surgiscope - Medical  
Thermometer - Medical  
X-Ray Machines  
Veterinary Instruments & Equipment

PROPERTY CODE 13	
Heavy Equipment	
Year Acquired	Percent Good
2025	75%
2024	72%
2023	69%
2022	67%
2021	64%
2020	61%
2019	58%
2018	55%
2017	53%
2016	50%
2015	47%
2014	44%
2013	41%
2012 & prior	39%

Mobile Machinery used in the construction & quarry industry, as well as equipment used in the processing of construction materials.

**Examples of Property Include:**

Asphalt Equipment  
Backhoes & Front Loaders  
Batch Plants  
Cement Batch Plants  
Concrete/Cement Forms- Heavy Duty  
Compaction Equipment  
Cranes-Construction  
Excavators  
Graders  
Loaders  
Log Skidders & Loaders  
Pavers  
Scrapers  
Snow Cats  
Sweepers

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PROPERTY CODE 29	
Pollution Control Equipment	
Year Acquired	Percent Good
2025	80%
2024	60%
2023	40%
2022	20%
2021 & prior	6%

**Examples of Property Include:**

Property used to prevent, control, or reduce air or water pollution and used in connection with NAICS subsector 324110 Petroleum Refinery

PROPERTY CODE 25	
Aircraft/Manufacturing Tools & Dies	
Year Acquired	Percent Good
2025	91%
2024	79%
2023	60%
2022	42%
2021	23%
2020 & prior	4%

**Examples of Property Include:**

Aircraft Tools and Dies  
Aircraft Manufacturing  
Aircraft Manufacture & Test Equip  
Aircraft Molds  
Aircraft Patterns  
Aircraft Taps and Gauges

PROPERTY CODE 20	
Petroleum & Natural Gas Exploration and Prod. Equip.	
Year Acquired	Percent Good
2025	97%
2024	95%
2023	93%
2022	91%
2021	85%
2020	78%
2019	69%
2018	58%
2017	49%
2016	40%
2015	30%
2014	21%
2013 & prior	11%

Equipment used in the petroleum & gas exploration and production industry

**Examples of Property Include:**

Distillation Equipment  
Drill Rigs  
Gas Lines-Petroleum  
Holding & Storage Facilities  
Metering Devices  
Petroleum Pumping Units  
Re-Injection Equipment  
Wellhead Assemblies  
Well Site Generators

PROPERTY CODE 400	
Rental Media	
Year Acquired	Percent Good
2025	\$15.00

**Examples of Property Include:**

Rental Video Tapes, CDs, DVDs, Blu-Ray and computer games

PROPERTY CODE 401	
Rental Media	
Year Acquired	Percent Good
2024 & prior	\$3.00

**Examples of Property Include:**

Rental Video Tapes, CDs, DVDs, Blu-Ray and computer games

PROPERTY CODE 45-5	
Furniture & Trade Fixtures Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2025	53%
2024	50%
2023	46%
2022	41%
2021	35%
2020	29%
2019	21%
2018	14%
2017 & prior	7%

Furniture & Trade Fixtures used **exclusively within a dwelling unit** that is a primary resident of a tenant.

**Examples of Property Include:**  
Furniture - Couches/Chairs  
Household Furnishings

PROPERTY CODE 15	
Semiconductor Manufacturing	
Year Acquired	Percent Good
2025	47%
2024	34%
2023	24%
2022	15%
2021 & prior	6%

**Examples of Property Include:**

Clean Room Equipment  
Chemical & Gas Systems  
Crystal Growing Equipment  
Deionized Water Systems  
Encapsulation Equipment  
Photo Mask & Wafer Equip.

PROPERTY CODE 16	
Long Life Property	
Year Acquired	Percent Good
2025	97%
2024	96%
2023	94%
2022	91%
2021	90%
2020	89%
2019	85%
2018	80%
2017	73%
2016	67%
2015	59%
2014	56%
2013	54%
2012	47%
2011	40%
2010	31%
2009	25%
2008	18%
2007 & prior	9%

Property having a long physical life.

**Examples of Property Include:**

\*Billboards (excluding LED component)

Grain Elevators - Non-Farm

Pipelines

Radio Towers

Sign Towers

Ski Lift & Tram Towers

Surface Tanks

Towers - Cell Phone, Broadcast

Underground Tanks

Wind Powered Electrical

Generators/Equipment/Towers

\*Only billboard signage should be classified Long Life. For all other signage, including the LED component of a billboard, see property code 10.

PROPERTY CODE 45-8	
Household Machinery & Equip Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2025	53%
2024	51%
2023	49%
2022	45%
2021	41%
2020	36%
2019	30%
2018	24%
2017	18%
2016	12%
2015 & prior	6%

Machinery & Equipment used **exclusively within a dwelling unit** that is a primary resident of a tenant.

**Examples of Property Include:**  
Microwave Oven  
Refrigerators/Freezers  
Washers and Dryers  
Window Mount Air Conditioners