

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 & WIRING (SECURITY)
	XX	ALARM SYSTEMS & WIRING (FIRE) - COMPUTER ROOM IN OFFICE BUILDING
XX		ALARM SYSTEMS & WIRING (FIRE) - REQUIRED BY CODE; DATA CENTER FIRE ALARM SYSTEMS
	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 & LOCKERS (MOVEABLE OR BUILT - IN)
XX		BANK - NIGHT DEPOSITORY
	XX	BAR AND BAR EQUIPMENT - MOVEABLE OR BUILT-IN
XX		BATHROOM FIXTURES - ALL
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) WHEN BUILDING IS CODED AS MEDICAL OR LAB
	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 EQUIP.
	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 EQUIPMENT
XX		FOUNTAIN STRUCTURE
	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 PERM. 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	NETTING- GENERAL, DRIVING RANGE
	XX	NEWSPAPER STANDS
	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 BLDG.)
	XX	RESTAURANT/KITCHEN EQUIPMENT, VENT HOODS, SINKS, ETC. (COMMERCIAL)
	XX	RETURNABLE CONTAINERS
	XX	ROLL-UP DOORS (INSIDE WALL)
XX		ROLL-UP DOORS (OUTSIDE WALL); STORAGE UNIT ROLL-UP DOORS
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 ASSESSD
	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 & EQUIP.
	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