

ASSESSORS' HANDBOOK

EQUIPMENT INDEX FACTORS

(USE FOR LIEN DATE MARCH 1, 1990)

ASSESSMENT STANDARDS DIVISION

DEPARTMENT OF PROPERTY TAXES

CALIFORNIA STATE BOARD OF EQUALIZATION

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FOREWORD

This handbook section contains several tables of equipment index factors which should be useful in factoring acquisition costs of equipment found in taxpayers' books of account to an estimate of current replacement cost. The table entitled Commercial Equipment Index Factors was compiled based on equipment price level change data published by Marshall and Swift Publishing Company. The tables entitled Industrial Machinery and Equipment Index Factors and Agricultural and Construction Equipment Index Factors were derived by the Assessment Standards Division using the Bureau of Labor Statistics producer prices and price index as a basis.

In Chapter VI, a table lists percent good factors for machinery and equipment based on the individual method of calculation. A 9-percent rate of return was used to calculate the factors, which are derived from a system developed by the Iowa State University Engineering Research Center. An explanation of the methods of calculation is contained in a separate manual, Assessors' Handbook Section 581A, The Explanation of the Derivation of Equipment Percent Good Factors, which was adopted in December 1980.

For agricultural or construction mobile equipment, we suggest several valuation guides that can be used for valuing the equipment using the sales comparison approach. If the valuation guides are not used, then the cost approach can be employed. The appropriate index from Table IV-1 should be applied to equipment cost along with a percent good factor from Table VI-2. The depreciation factors found in Table VI-2 are derived from a detailed analysis of used equipment sales data.

The last chapter of this handbook section identifies certain improvements and lists the most common subcategorization of those improvements as either "structures" or "fixtures."



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I. USE OF EQUIPMENT INDEX FACTORS

The factors shown in the following tables may be used to estimate current replacement costs for various groups of equipment when applied to the acquisition costs shown in books of account. When the cost of acquisition is multiplied by the factor for the year of acquisition, the product should approximate the current cost of acquiring a replacement item in most instances.

An example of the use of these factors follows:

<u>Equipment Group</u>	<u>Year of Acquisition</u>	<u>Cost of Acquisition</u>	<u>Factor</u>	<u>Replacement Cost New</u>
Office	1980	\$1,000	1.35	\$1,350

In other words, it would require an expenditure of approximately \$1,350 on the 1990 lien date to replace office equipment purchased in 1980 for \$1,000. Property statement form SBE-ASD AH 571, has been designed for use with this method of estimating replacement cost.

Because of the rapid technological changes that have taken place in recent years, it is recommended that the maximum equipment index factor utilized should be the factor for the year in which the equipment would have been purchased if its present age were equal to 125 percent of the estimated average service life of the equipment class to which it belongs. For example, if the average life is 12 years, the maximum factor utilized in 1990 would be the 1975 factor since property acquired in 1975 would be 15 years old in 1990. If the equipment in this example was older than 15 years, the 15-year factor would still be utilized. However, this is a recommendation. It is not intended to replace appraiser judgment. If the appraiser believes that use of the 125 percent limit is inappropriate, an explanation of the reason for deviating, if well supported, is sufficient cause to do so.

Six group indexes are supplied in Table III, Industrial Machinery and Equipment Index Factors. In most instances, these group indexes cover more than one industry class. On the page following the table, you will find a listing of industry classes covered by each group index. The reason for the grouping is that the cost index factors for the grouped industries are numerically similar. A detailed description of each industry class follows the general listing.

The following example demonstrates the use of the group factor.

Type of machinery and equipment--Rubber tire manufacturing

Year of acquisition - 1980
Cost of acquisition - \$100,000
Factor - (Group No. 4 - Item 5 Industry Class)
Replacement cost new - $1.44 \times \$100,000 = \$144,000$

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II. COMMERCIAL EQUIPMENT INDEX FACTORS

Courtesy of

Marshall and Swift
Publishing Company

TABLE II-1

COMMERCIAL EQUIPMENT INDEX FACTORS

1989 Cost = 100

Year	Bank	Garage	Hospital	Hotel	Laundry Dry Cleaning	Li- brary	Office Equip.	Rest- aurant	Store	Theater	Ware- house
1989	100	100	100	100	100	100	100	100	100	100	100
1988	105	105	106	105	108	105	105	105	105	105	104
1987	109	109	110	110	113	110	109	110	110	110	108
1986	111	111	112	112	114	112	111	112	112	112	109
1985	112	112	114	114	115	113	112	114	113	113	110
1984	113	113	116	116	117	114	114	116	114	114	111
1983	117	116	120	120	120	118	117	120	118	119	114
1982	120	119	122	122	122	120	119	122	121	121	115
1981	123	123	127	127	127	125	123	127	125	126	119
1980	134	137	139	139	140	137	135	140	136	138	132
1979	144	151	152	151	153	148	145	153	147	149	143
1978	157	166	167	166	167	162	158	168	161	163	157
1977	170	179	180	179	179	175	168	181	174	176	169
1976	178	189	190	190	190	186	176	193	185	186	180
1975	189	200	201	201	201	196	186	205	198	197	194
1974	209	224	222	221	225	216	205	227	214	217	212
1973	240	257	255	249	263	251	235	261	247	251	239
1972	249	266	266	259	271	262	244	271	257	261	245
1971	256	276	276	266	280	269	251	277	264	268	254
1970	270	293	295	278	297	282	263	289	277	282	271
1969	289	310	316	294	315	301	280	303	295	300	286
1968	301	323	331	308	327	314	292	315	308	313	296
1967	314	333	346	321	340	328	305	328	321	327	306
1966	329	343	360	336	351	344	319	340	335	341	316
1965	339	353	372	344	360	351	324	347	341	347	323
1964	342	361	377	347	362	354	327	349	344	350	326
1963	344	366	382	348	365	356	329	350	347	353	327
1962	345	368	382	352	364	358	332	353	349	355	330
1961	347	371	385	355	365	359	333	356	351	357	330
1960	346	373	386	357	359	360	335	355	352	359	328

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III. INDUSTRIAL MACHINERY AND EQUIPMENT INDEX FACTORS

Derived from the Bureau of Labor Statistics
Producer Prices and Price Index
by the Assessment Standards Division

TABLE III-1

INDUSTRIAL MACHINERY AND EQUIPMENT FACTORS

1988 COST = 100

Year	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6
1989	100	100	100	100	100	100
1988	103	104	104	104	104	104
1987	110	107	109	108	108	108
1986	114	110	111	111	111	111
1985	115	112	114	114	116	113
1984	117	114	117	117	119	116
1983	120	117	120	120	123	119
1982	121	119	122	122	125	120
1981	125	125	128	130	133	129
1980	138	139	143	144	149	142
1979	151	156	159	161	166	161
1978	165	171	174	178	184	178
1977	180	184	189	193	201	194
1976	191	196	201	207	216	210
1975	197	207	212	219	231	223
1974	230	239	247	255	269	260
1973	282	276	290	297	314	306
1972	292	285	302	309	329	319
1971	300	291	309	316	337	327
1970	315	302	323	329	351	337
1969	332	316	340	346	369	357
1968	342	326	352	359	386	370
1967	350	336	365	373	404	385
1966	357	347	376	387	421	401
1965	367	357	389	400	436	419
1964	373	361	393	406	445	429
1963	375	364	397	411	452	436
1962	374	364	400	414	459	439
1961	372	364	400	416	465	445
1960	366	363	398	415	464	447

INDUSTRY CLASSES BY INDEX FACTOR GROUPS

Group No. 1

1. Petroleum Refining

Group No. 2

1. Electronic Equipment
2. Mining
3. Professional and Scientific Instruments

Group No. 3

1. Cement Manufacturing
2. Chemicals and Allied Products
3. Glass and Glass Products
4. Food and Kindred Products
5. Stone and Clay Products Except Cement
6. Petroleum Exploration and Production
7. Sugar and Sugar Products
8. Vegetable Oil Products

Group No. 4

1. Aerospace
2. Electrical Equipment Manufacturing
3. Pulp and Paper
4. Primary Metals
5. Rubber Products

Group No. 5

1. Lumber, Wood Products, and Furniture
2. Printing and Publishing
3. Grain and Grain Mill Products
4. Leather and Leather Products
5. Motor Vehicles and Parts
6. Plastics Products
7. Textile Mill Products
8. Paper Finishing

Group No. 6

1. Fabricated Metal Products
2. Machinery, Except Electrical Metal Working and Transportation

EXPLANATION OF INDUSTRY CLASSES

Group No. 1

1. Petroleum Refining

Includes the distillation, fractionation, and catalytic cracking of crude petroleum into gasoline and its other components.

Group No. 2

1. Electronic Equipment

Includes the manufacture of electronic communications, detection, guidance, control, radiation, computation, test and navigation equipment and components thereof. Excludes manufacturers which, in addition to electronic equipment, also produce other equipment included under electric equipment.

2. Mining

Includes the mining and quarrying of metallic and nonmetallic minerals and the milling, beneficiation, and other primary preparation of such materials.

3. Professional and Scientific Instruments

Includes the manufacture of mechanical measuring, engineering, laboratory, and scientific research instruments; optical instruments and lenses; surgical, medical, and dental instruments and equipment; ophthalmic equipment; photographic equipment; and watches and clocks.

Group No. 3

1. Cement Manufacturing

Includes the manufacture of cement. Excludes the manufacture of concrete and concrete products.

2. Chemicals and Allied Products

Includes the manufacture of basic chemicals such as acids, alkalis, salts, organic and inorganic chemicals; chemical products to be used in further manufacture, such as synthetic fibers and plastics materials; and finished chemical products, such as pharmaceuticals, cosmetics, soaps, fertilizers, paints, varnishes, explosives, and compressed and liquified gases.

3. Glass and Glass Products

Includes the manufacture of flat, blown, or pressed glass products, such as plate, safety, and window glass, glass containers, glassware, and fiberglass. Excludes the manufacture of lenses.

4. Food and Kindred Products

Includes the manufacture of foods and beverages, such as meat and dairy products; baked goods; canned, frozen, and preserved products; confectionery and related products; and soft drinks and alcoholic beverages. Excludes the manufacture of grain and grain mill products, sugar and sugar products, and vegetable oils and vegetable oil products.

5. Stone and Clay Products, Except Cement

Includes the manufacture of structural clay products, such as brick, tile, and pipe; pottery and related products, such as vitreous-china, plumbing fixtures, earthenware, and ceramic insulating material; concrete; asphalt building materials; concrete, gypsum, and plaster products; cut and finished stone; and abrasive, asbestos, and miscellaneous nonmetallic mineral products.

6. Petroleum Exploration and Production

Includes the exploration, drilling, maintenance, and production activities of petroleum and natural gas producers. Includes gathering pipelines and related storage facilities of such producers. Excludes gathering pipelines and related storage facilities of pipeline companies.

7. Sugar and Sugar Products

Includes the manufacture of raw sugar, syrup, or finished sugar from sugar cane or sugar beets.

8. Vegetable Oil Products

Includes the manufacture of vegetable oils and vegetable oil products.

Group No. 4

1. Aerospace

Includes the manufacture of aircraft, spacecraft, rockets, missiles, and component parts.

2. Electrical Equipment Manufacturing

Includes the manufacture of electric household appliances, electronic equipment, batteries, ignition systems, and machinery used in the generation and utilization of electrical energy.

3. Pulp and Paper

Includes the manufacture of pulp from wood, rags, and other fibers and the manufacture of paper and paperboard from pulp. Excludes paper finishing.

4. Primary Metals

Includes the smelting, reducing, refining, and alloying of ferrous and nonferrous metals from ore, pig or scrap, and the manufacture of castings, forgings, and other basic ferrous and nonferrous metals products.

5. Rubber Products

Includes the manufacture of finished rubber products, and the recapping, retreading, and rebuilding of tires.

Group No. 5

1. Lumber, Wood Products, and Furniture

Includes the manufacture of lumber, plywood, veneers, furniture, flooring, and other wood products. Excludes the manufacture of pulp and paper.

2. Printing and Publishing

Includes printing, publishing, lithographing, and printing services, such as bookbinding, typesetting, photoengraving and electrotyping.

3. Grain and Grain Mill Products

Includes the manufacture of blended and prepared flours, cereals, feeds, and other grain and grain mill products.

4. Leather and Leather Products

Includes the manufacture of finished leather products, the tanning, currying, and finishing of hides and skins, and the processing of fur pelts.

5. Motor Vehicles and Parts

Includes the manufacture of automobiles, trucks, and buses and their component parts. Excludes the manufacture of glass, tires, and stampings.

6. Plastics Products

Includes the manufacture of processed, fabricated, and finished plastics products. Excludes the manufacture of basic plastics materials.

7. Textile Mill Products

Includes the manufacture of spun, woven, or processed yarns and fabrics from natural or synthetic fibers. Excludes finishing and dyeing.

8. Paper Finishing

Includes paper finishing and conversion into cartons, bags, envelopes, and similar products.

Group No. 6

1. Fabricated Metal Products

Includes the manufacture of fabricated metal products, such as cans, tinware, hardware, metal structural products, stampings, and a variety of metal and wire products.

2. Machinery, Except Electrical, Metal Working, and Transportation

Includes the manufacture of machinery, such as engines and turbines, farm machinery, construction and mining machinery, food products machinery, textile machinery, woodworking machinery, paper industry machinery, compressors, pumps, ball and roller bearing, blowers, industrial patterns, process furnaces and ovens, office machines, and service industry machines and equipment.

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IV. AGRICULTURAL AND CONSTRUCTION EQUIPMENT INDEX FACTORS

Derived from the Bureau of Labor Statistics
Producer Prices and Price Index
by the Assessment Standards Division

TABLE IV-1

AGRICULTURAL AND CONSTRUCTION EQUIPMENT INDEX FACTORS

1989 Cost = 100

Year	Agricultural	Construction
1989	100	100
1988	105	105
1987	109	108
1986	109	110
1985	109	113
1984	110	114
1983	114	116
1982	117	118
1981	129	127
1980	144	142
1979	161	160
1978	175	176
1977	188	191
1976	204	206
1975	220	220
1974	258	268
1973	294	312
1972	303	324
1971	316	336
1970	327	352
1969	341	369
1968	357	386
1967	371	408
1966	383	422
1965	394	435
1964	402	447
1963	408	458
1962	414	466
1961	422	467
1960	430	474

V. USE OF EQUIPMENT PERCENT GOOD TABLES

The percent good table provided in Table VI-1 was derived using a method of computation called the "individual method." Another percent good table derived by a method called the "group method" is available but not printed in this edition. The rationale and the mathematics of the methods of computation are explained in Assessors' Handbook Section 581A, The Explanation of the Derivation of Equipment Percent Good Factors. Both methods, although they yield slightly different results, are based upon logical and reasonable premises. The individual method, which has been in use by the assessors of California for many years, is recommended and published here because its computation is based upon a procedure that closely follows standard appraisal practices.

The equipment percent good table is designed to assist the appraiser in estimating replacement or historical cost less normal depreciation (RCLND). The column headings represent the average service life expectancy of the equipment under consideration. Each column contains the remaining life expectancy at each year of age followed by the percent good factor.^{1/} For instance, in the example shown in Chapter I, "Use of Equipment Index Factors," the office equipment was purchased in 1980, so on the 1990 lien date it is considered to be ten years old. The appraiser estimates that the equipment has an average service life of 12 years. The 12-year-life equipment percent good column illustrates that for an item ten years old, the remaining life expectancy is four years; using the table, the percent good is 35.

The following example carries forward the example shown in Chapter I.

<u>Equipment Group</u>	<u>Year of Acquisition</u>	<u>Cost of Acquisition</u>	<u>Factor</u>	<u>Replacement Cost New</u>	<u>Percent Good</u>	<u>Replacement Cost Less Normal Depreciation</u>
Office	1980	\$1,000	1.35	\$1,350	35	\$473

The appraiser should also consider economic obsolescence, abnormal condition, and other factors which might affect the value of the equipment. Recent sales of equipment may lead directly to an estimate of total depreciation from all causes.

Assessors' Handbook Section 581A, The Explanation of the Derivation of Equipment Percent Good Factors, provides a technical explanation of these percent good factors.

A second percent good table, provided as Table VI-2, is to be used when determining the loss of value for agricultural and construction mobile equipment.

^{1/} The 1990 percent good factors are computed using a 9-percent rate of return and a straightline downward income adjustment that amounts to 10 percentage points at 100 percent of average service life. Life expectancies are derived from the R-3 survivor curve. No minimum percent good is intended.

VI. MACHINERY AND EQUIPMENT PERCENT GOOD FACTORS

TABLE VI-1
INDIVIDUAL PROPERTIES
AVERAGE SERVICE LIFE

TABLE VI-2

AGRICULTURE AND CONSTRUCTION MOBILE EQUIPMENT
PERCENT GOOD TABLE

<u>Year Acquired</u>	<u>Age</u>	<u>CONSTRUCTION MOBILE EQUIPMENT</u>		<u>AGRICULTURE MOBILE EQUIPMENT EXCEPT HARVESTERS</u>		<u>AGRICULTURE MOBILE EQUIPMENT HARVESTERS</u>		<u>Age</u>
		<u>New</u>	<u>Used</u>	<u>New</u>	<u>Used</u>	<u>New</u>	<u>Used</u>	
1989	1	.75	.92	.74	.92	.70	.89	1
1988	2	.69	.85	.68	.85	.62	.79	2
1987	3	.63	.78	.63	.78	.51	.70	3
1986	4	.58	.72	.58	.72	.45	.63	4
1985	5	.53	.66	.53	.66	.37	.56	5
1984	6	.49	.61	.45	.56	.31	.46	6
1983	7	.45	.56	.38	.48	.26	.39	7
1982	8	.42	.51	.33	.41	.21	.32	8
1981	9	.38	.47	.28	.34	.18	.27	9
1980	10	.35	.43	.24	.29	.15	.22	10
1979	11	.32	.40	.20	.25	.18	.18	11
1978	12	.30	.37	.17	.21	.15	.15	12
1977	13	.27	.34	.14	.18			13
1976	14	.25	.31		.15			14
1975	15	.23	.29					15
1974	16	.21	.26					16
1973	17	.20	.24					17
1972	18	.18	.22					18
1971	19	.17	.21					19
1970	20	.15	.19					20
1969	21							21
1968	22							22

NO MINIMUM PERCENT GOOD INTENDED

USE OF TABLE VI-2

The percent good table is designed to assist the appraiser in determining total loss of value once replacement cost new (RCN) has been determined for the captioned equipment.

The table, derived from used equipment sales data, identifies a pattern of depreciation for three groups of equipment. Within each group two columns of percent good figures, "New" and "Used," are listed. The column labeled "New" should be used to measure depreciation if subject equipment was acquired new, conversely the column labeled "Used" should be applied when the equipment was purchased used. (See examples on next page.)

EXAMPLE

1. A construction motor grader acquired new in 1987.
Depreciation factor is .63 percent.
2. A construction motor grader acquired used in 1987.
Depreciation factor is .78 percent.

Schedule D of the Agriculture Property Statement (571-F) should assist you in determining if agricultural mobile equipment was purchased new or used.

For construction mobile equipment and agricultural equipment where "New" or "Used" status cannot be determined from appraisal data at hand application of percent good factors associated with the "New" column will provide the more conservative estimate of value.

Valuation Guides

There are numerous valuation guides available that contain sale derived market values of agricultural and construction mobile equipment. The appraiser should utilize these valuation guides in making the appraisal estimate when sufficient information regarding the equipment's make, model, etc., is reported on the property statement. The percent good factors from Table VI-2 should be used when sufficient information cannot be obtained from value guides or other market information.

Valuation guides that we are aware of include the following:

Agricultural Equipment
National Farm Tractor and Implement Blue Book
Address:
National Market Reports, Inc.
900 South Wabash Avenue
Chicago, Illinois 60605

Official Guide - Tractors and Farm Equipment
Address:
Far West Equipment Dealers Association
1601 North Main Street, Suite 204
Walnut Creek, California 94596

Construction Equipment

Green Guide for Construction Equipment
Address:
Published by Dataquest
A Company of the Dunn & Bradstreet Corp.
1290 Ridder Park Drive
San Jose, California 95131

VII. CLASSIFICATION OF IMPROVEMENTS AS STRUCTURE OR FIXTURE

The intent of the following listing is to determine the classification of property without regard to ownership. The listing does not necessarily indicate appraisal responsibility by a real property appraiser or an auditor-appraiser. It should be used as a guide in completing Schedule B of the business property statement.

The general concepts used as a basis for the segregation of improvements to "structure" or "fixture" categories are as follows.

Structure: An improvement will be classified as "structure" when its primary use or purpose is for housing or accommodation of personnel, personalty, or fixtures; (as a building structure) or when the improvement has no direct application to the process or function of the trade, industry or profession.

Fixture: An improvement will be classified as "fixture" if its use or purpose directly applies to or augments the process or function of a trade, industry, or profession.

Dual Purpose: Items which have a dual purpose will be classified according to their primary purpose.

Examples: The following pages list a variety of improvements and their typical classifications as structures or fixtures. It must be emphasized that the listing is illustrative as a guide only. Proper classification as a fixture or structure is determined according to the actual use or purpose of the property.

STRUCTURE ITEMS

Air conditioning (office and building cooling)
Auxiliary power generation equipment--for building purposes
Awnings
Batch plants--buildings, fences, paving, yard lights, and spur tracks
Blinds
Boilers (office and building heating)
Building renovations
Car washes--all buildings, canopies, interior and exterior walls, fences, paving, and normal plumbing
Carpets and floor coverings affixed to floor, such as wall-to-wall carpeting and specially installed strip or area carpeting, tile, terrazzo coverings
Central heating and cooling plants
Chutes--built-in
Conveyors--for moving people
Cooling towers--other than used in a trade or production process
Crane ways
Dock elevators
Dock levelators
Drapes

FIXTURE ITEMS

Air conditioning (process cooling)
Air lines
Auxiliary power generation equipment--for trade or production purposes
Back bars
Batch plant--scales, silos, hoppers, bins, machinery
Boilers for manufacturing process
Bowling lanes
Burglar alarm systems
Butane and propane installations--used for trade or production purposes
Car washes--special plumbing, wiring, and car washing equipment
Compressors (air)
Conveyors--for moving materials and products
Cooling towers--used in a trade or production process
Counters
Cranes--traveling
Environmental control devices--used in the production process
Fans and ducts used for processing

STRUCTURE ITEMS

Elevators, including machinery and power wiring

Environmental control devices--if an integral part of the structure

Escalators

External window coverings

Fans and ducts which are part of an air circulation or exhaust system for the building

Fences--outside of building

Flagpoles

Heating--boilers--used in office or building heating

Butane and propane installations--used for heating buildings

Radiators--steam

Inter-communication and telephone systems--if an integral part of the building

Kiosk--permanently attached

Coin-operated laundries--restroom, sanitary plumbing fixtures

Movie sets--which are a complete building

Paint spray rooms--if an integral part of the building

FIXTURE ITEMS

Fences and railings--inside of buildings

Floors--raised computer room floors

Furnaces, process

Furnishings--built-in, i.e., wall hung desks

Heating--boiler--for the manufacturing process

Butane and propane installations--used for trade or production purposes

Hoists

Incinerators, commercial and industrial

Ice dispensers, coin operated

Kilns--beehive, tunnel, or cylinder type and equipment

Kilns--lumber

Laundromat--plumbing, wiring, and concrete work for equipment

Lighting fixtures--lighting associated with a commercial or industrial process

Machinery foundations and pits (not part of normal flooring or foundation)

Miniature golf courses

Movie sets--which are not a complete building

Ovens

Paint spray booths

STRUCTURE ITEMS

Parking lot gates

Partitions--floor to ceiling

Pipelines and pipe supports used to convey air, water, steam, oil, or gas to operate the facilities in a building

Pits--not used in the trade or process

Pneumatic tube systems

Railroad spurs

Refrigeration systems--that are an integral part of the building

Walk-in refrigerators--which are an integral part of the building--excluding operating equipment

Restaurants--rough plumbing to fixtures

Renovations to building structures

Security (Banks and Financial)

Fire alarm systems

Safes-embedded

Night depository

Teller cages

Vault alarm system

Vaults

Service stations--canopies, paving sign pylons

FIXTURE ITEMS

Partitions (annexed), less than floor to ceiling

Pipelines and pipe supports used to convey air, water, steam, oil, or gas to equipment used in the production process

Pits--used as wine and sugar clarifiers, skimming pits, grease pits, sump pits, and pits used to house machinery in the manufacturing process

Plumbing--special purpose

Power wiring, switchgear, and power panels for manufacturing process

Refrigeration systems--that are not an integral part of the building

Walk-in refrigerators--unitized

Operating equipment--for all walk-in refrigerators

Restaurant equipment--plumbing fixtures, stainless steel or galvanized sinks in kitchens, bars, soda fountains, garbage disposals, dishwashers, hoods, etc.

Roller skating surface

Scales--including platform and pit

Security (banks and financial)

Cameras (surveillance)--attached to walls or columns

STRUCTURE ITEMS

Shelving--originally designed as integral part of the building

Shielded or clean rooms--if an integral part of the building

Signs--include supporting structure which forms an integral part of the building, including sign blades, pylons, or marques structures serving as canopies. Exclude sign cabinet (face) and lettering.

Silos or tanks--whose primary function or intent is to store property for a time period, such as storage tank farms and grain and liquid petroleum storage facilities

Smog control devices when attached to incinerator or building heating plant

Sprinkler systems--where primary function is the protection of a building or structure

Store fronts

Television and radio antenna towers

Trout ponds--concrete

Theaters (drive-in)--buildings, screen and structures, fencing, paving, lighting

Water systems at golf courses

FIXTURE ITEMS

Drive-up and walk-up windows--unitized security type

Man traps

Television or visual auto tellers

Vault doors

Service Stations--gasoline storage tanks, pumps, air and water wells

Shelving other than that which is an integral part of the building

Shielded or clean rooms--if not an integral part of the building

Signs--sign cabinets and free standing signs, including supports

Silos or tanks--whose primary function is as part of a process, including temporary process holding such as breweries or refineries

Ski lifts, tows, trams

Sky slides

Smog control devices attached to process device

Theaters--auditorium equipment--seating, screens, stage equipment, sound, lighting, and projection

Drive-in theaters--heater and speaker uprights, wiring and units, projection equipment, signs

Trash compactors and paper shredders

Wash basins--special purpose water softeners for commercial or industrial purposes