

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax
Chapter 2. Assessment
Article 2. Classification of Property

Rule 124. Examples.

Authority: Section 15606, Government Code.

Reference: Sections 110, 401, 401.5 and 601, Revenue and Taxation Code.

(a) The listing that follows is illustrative of the application of the foregoing rules to various items of property and is not intended to be inclusive of all items of property required to be classified. For the specific items listed, the classification shown will be followed unless there are persuasive distinguishing facts which warrant other classification. However, nothing herein requires classification of an item of property to be dependent upon anything more than what is reasonably manifested by outward appearances, and nothing herein shall preclude the application, to a value estimate of a combination of properties of more than one class, of a percentage representing the appraiser's determination of the amount attributable to each class.

(b) The foregoing rules of classification, together with the following listing, relate solely to classification of property and not to evaluation thereof.

(1) Land

Air rights	Graded ground
Alfalfa	Grasses, perennial, natural or planted
Artichokes	Levees
Asparagus	Leveled ground
Bushes	Minerals
Contoured Ground	Roads, unpaved
Date palms, 4 to 8 years old	Shrubs
Ditches	Strawberry plants
Embankments	Timber, standing
Fill (except on property owned by county, municipal corporation or public district)	Water rights
	Wells, oil and water

(2) Improvements

Air conditioner, built-in	Computer components operating an improvement, for example an elevator
Alarm system	Concrete flatwork
Awnings	Coolers, built-in
Back bars	Cooler, water evaporator, attached to main line
Beds, wall	Counters, bank
Blast furnaces	Counters, restaurant
Blinds	Cranes, on fixed ways
Boilers, built-in	Dams (except small earthen)
Booths, restaurant	Drinking fountains
Booths, spray paint	Ducts
Bowling lanes	Elevators
Breakwaters, artificial (above fill)	Escalators
Buildings	Exhaust systems, built-in
Cabinets, built-in	Fences
Carpets, wall-to-wall	Fill (on property owned by county, municipal corporation or public district)
Cash boxes, service station, attached to stands	Flagpole
Check-out stands, built-in	Floor covering, hard surface
Compressors	

Rule 124 (Contd.)

Flumes	Safe deposit box nests, if attached to building
Foundations	Safes, imbedded
Fruit trees, taxable planted (except date palms under 8 years of age)	Scales, truck
Furnishings, built-in	Screens, theatre
Grape stakes, in place	Shelves, attached
Grape trellises	Signs attached to buildings
Kilns	Signs, on separate supports
Kitchen appliances, built-in	Sink, built-in
Laundry machines, laundrette	Sprinkler system, lawn
Lighting fixtures	Sprinkler system, fire
Machinery, heavy or attached, inside or outside of building	Sprinkler system, agricultural (except portable)
Music systems, coin and electric boxes attached to booth or counters	Stoves, built-in
Nut trees, taxable planted	Tanks, buried
Organs, pipe	Tanks, butane, propane and water softener, unburied but which remain in place
Ovens, bake, attached	Tellers' cages
Partitions, affixed	Towers, radio and television
Piling, for support of structure	Utilities, on-site
Printing press, built-in	Vault doors
Pumps, fixed	Vaults
Radiators, steam	Vines, taxable, planted
Railroad spurs	Walls
Refrigerator, built-in	
Roads, paved	

History: Adopted December 12, 1967, effective January 18, 1968.
Amended February 25, 1998, effective June 5, 1998.