

## Real or Personal Property Classifications

### *G S 105-273. Definitions*

- 13) “Real property,” “real estate,” and “land” mean not only the land itself, but also buildings, structures, improvements, and permanent fixtures on the land, and all rights and privileges belonging or in any way appertaining to the property.
- 14) “Tangible personal property” means all personal property that is not intangible and that is not permanently affixed to real property.

In general, machinery and equipment used primarily as part of a manufacturing process (process equipment) is taken as Personal Property. Machinery and equipment which is part of the land or building improvement is taken as Real Property.

DESCRIPTION	REAL	PERSONAL
AIR CONDITIONING – BUILDING	XX	
AIR CONDITIONING – MANUFACTURING/PRODUCT		XX
AIR CONDITIONING – WINDOW UNITS		XX
AIR RIGHTS	XX	
AIRPLANES		XX
ALARM SYSTEMS (SECURITY) AND WIRING		XX
ALARM SYSTEMS (FIRE) AND WIRING – COMPUTER ROOM IN OFFICE BUILDING		XX
ALARM SYSTEMS (FIRE) AND WIRING – REQUIRED BY CODE	XX	
ASPHALT PLANTS		XX
ATM – ALL EQUIPMENT & SELF STANDING BOOTHS		XX
AUTO EXHAUST SYSTEMS FOR BUILDING	XX	
AUTO EXHAUST FOR EQUIPMENT		XX
AWNINGS		XX
BALERS (PAPER, CARDBOARD, ETC)		XX
BANK TELLER LOCKERS – MOVEABLE OR BUILT-IN		XX
BAR AND BAR EQUIPMENT – MOVEABLE OR BUILT-IN		XX
BARNs	XX	
BILLBOARDS		XX
BOAT AND MOTORS – ALL		XX
BOILER – FOR SERVICE OF BUILDING	XX	
BOWLING ALLEY LANES		XX
BROADCASTING EQUIPMENT		XX
C-I-P EQUIPMENT		XX
CABINETS		XX
CABLE TV DISTRIBUTION SYSTEMS		XX

**Schedule of Values****Durham County 2025**

DESCRIPTION	REAL	PERSONAL
CABLE TV EQUIPMENT & WIRING		XX
CABLE TV SUBSCRIBER CONNECTIONS		XX
CAMERA EQUIPMENT		XX
CANOPIES – FABRIC, VINYL, PLASTIC		XX
CANOPIES – GENERAL	XX	
CANOPY LIGHTING	XX	
CAR WASH – ALL EQUIPMENT, FILTERS & TANKS		XX
CARPET – INSTALLED	XX	
CATWALKS		XX
CEMENT PLANTS		XX
CHAIRS – ALL TYPES		XX
CLOSED CIRCUIT TV		XX
COLD STORAGE – EQUIPMENT, ROOMS, PARTITIONS		XX
COMPRESSED AIR OR GAS SYSTEMS (OTHER THAN BUILDING HEAT)		XX
COMPUTER ROOM A/C		XX
COMPUTER ROOM RAISED FLOOR		XX
COMPUTER SCANNING EQUIPMENT		XX
COMPUTERS AND DATA LINES		XX
CONCRETE PLANTS		XX
CONSTRUCTION AND GRADING EQUIPMENT		XX
CONTROL SYSTEMS – BUILDING AND EQUIPMENT		XX
CONVEYOR & MATERIAL HANDLING SYSTEM		XX
COOLERS – WALK-IN OR SELF STANDING		XX
COOLING TOWERS – PRIMARY USE FOR BLDG	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

**Schedule of Values****Durham County 2025**

DESCRIPTION	REAL	PERSONAL
DRAPES & CURTAINS, BLINDS, ETC		XX
DRINKING FOUNTAINS	XX	
DRIVE-THRU WINDOW – 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
FOUNDATIONS FOR MACHINERY AND EQUIP	X	X
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 & IMPRVEMENTS (Drainage/Irrigation)	XX	
GRAIN BINS		XX
GREENHOUSE BENCHES, HEATING SYSTEM, ETC		XX
GREENHOUSES – STRUCTURE IF PERM. AFFIXED	XX	
HEATING SYSTEMS (HVAC) – FOR PROCESS		XX
HEATING SYSTEMS (HVAC) – FOR THE BUILDING	XX	
HOPPERS – METAL BIN TYPE		XX
HOSPITAL SYSTEMS, EQUIPMENT & PIPING		XX
HOT AIR BALLOONS		XX
HOTEL/MOTEL – TELEVISIONS & WIRING, MOVEABLE 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

**Schedule of Values****Durham County 2025**

DESCRIPTION	REAL	PERSONAL
LEASED EQUIPMENT – LESSOR OR LESSEE POSSESSION		XX
LEASEHOLD IMPROVEMENTS (LIST IN DETAIL YEARLY)	X	X
LIFTS – OTHER THAN ELEVATORS		XX
LIGHTING – PORTABLE, MOVEABLE, SPECIAL		XX
LIGHTING – YARD LIGHTING	XX	
MACHINERY AND EQUIPMENT		XX
MEZZANINES – ALL	XX	
MILK HANDLING – MILKING, COOLING, PIPING, STORAGE		XX
MILLWORK		XX
MINERAL RIGHTS	XX	
MIRRORS (OTHER THAN BATHROOM)		XX
MONITORING SYSTEMS BUILDING OR EQUIPMENT		XX
NETTING – DRIVING RANGE		XX
NEWSPAPER STANDS		XX
NIGHT DEPOSITORY	XX	
OFFICE EQUIPMENT – ALL		XX
OFFICE SUPPLIES (LIST AS SUPPLIES)		XX
OIL COMPANY EQUIPMENT-PUMPS, SUPPLIES, ETC		XX
OVENS – PROCESSING/MANUFACTURING		XX
PACKAGE AND LABELING EQUIPMENT		XX
PAGING SYSYEMS		XX
PAINT SPRAY BOOTHS		XX
PAINTING – NO ADDED VALUE		
PAVING	XX	
PIPING SYSTEMS – PROCESS PIPING		XX
PLAYGROUND EQUIPMENT – ALL		XX
PNEUMATIC TUBE SYSTEMS		XX
PORTABLE BUILDINGS		XX
POWER GENERATORS SYSTEM (AUXILLARY, EMERGENCY, ETC)		XX
POWER TRANSFORMERS – EQUIPMENT		XX
PUBLIC ADDRESS SYSTEM (INTERCOM, MUSIC, ETC)		XX
RAILROAD SIDINGS & SPURS (OTHER THAN RAILROAD OWNERS)	XX	
REFRIGERATION SYSTEM – COMPRESSORS, ETC		XX
REPAIRS – BUILDING	XX	
REPAIRS – EQUIPMENT (50% COST)		XX
RESTAURANT FURNITURE (INCLUDE ATTACHED FLOOR OR BLDG)		XX

**Schedule of Values****Durham County 2025**

DESCRIPTION	REAL	PERSONAL
RESTAURANT/KITCHEN EQUIPMENT, VENT HOODS, SINKS, ETC (COMMERCIAL)		XX
RETURNABLE CONTAINERS		XX
ROLL-UP DOORS (INSIDE WALL)		XX
ROLL-UP DOORS (OUTSIDE WALL)	XX	
ROOFING	XX	
ROOM DIVIDERS/PARTITIONS-MOVEABLE OR BLT-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 & EQUIPMENT)		XX
SCALE HOUSES (UNLESS MOVEABLE)	XX	
SCALES		XX
SERVICE STATIONS EQUIPMENT – PUMPS, TANKS, LIFTS, & RELATED		XX
SEWER SYSTEMS	XX	
SHELVING		XX
SIGNS ALL TYPES INCLUDING ATTACHED TO BUILDING		XX
SILOS – FOR AGRICULTURE, GRAIN, FOOD STORAGE	XX	
SINKS	XX	
SINKS – KITCHEN AREA		XX
SOFTWARE – PURCHASED FROM UNRELATED 3 <sup>rd</sup> PARTY AND CAPITALIZED		XX
SOFTWARE – CUSTOM & MODIFICATION COSTS FOR CANNED SOFTWARE (NOT TAXABLE)		
SOLAR PANELS & EQUIPMENT		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	XX	
SUPPLIES (OFFICE & OTHER)		XX
SWIMMING POOLS	XX	
TANKS (ALL ABOVE & BELOW GROUND)		XX
TELEPHONE SYSTEMS & WIRING – PRIVATE		XX
THEATRE SCREENS – INDOOR		XX
THEATRE SCREENS – OUTDOOR	XX	
THEATRE SEATS		XX

**Schedule of Values****Durham County 2025**

DESCRIPTION	REAL	PERSONAL
TOOLING, DIES, MOLDS		XX
TOWERS – MICROWAVE, EQUIPMENT, WIRING & FOUNDATION		XX
TOWERS – TV, RADIO, CATV, TWO-WAY RADIO, WIRING & FDN		XX
TOWERS – CELL TOWERS & MOBILE COMMUNICATIONS EQUIP OWNED BY COMMUNICATION CO – STATE-ASSESSED		
TRAILERS – DESIGNED TO BE PULLED BEHIND VEHICLE		XX
TRAILERS – OFFICE OR HOUSE TYPE (UNLESS PERMANENT FOUNDATION)		XX
TRANSPORTATION COST – ALL		XX
TUNNELS – UNLESS PART OF PROCESS SYSTEM	XX	
TURF – ARTIFICIAL		XX
UPGRADES TO EQUIPMENT		XX
VACUUM SYSTEM, PROCESS		XX
VAULT	XX	
VAULT DOOR, INNER GATES, VENTS, & EQUIPMENT		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
WALLCOVERING	X	X
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
WHIRLPOOL/JACUZZI/HOT TUBS (UNLESS MOVEABLE)	XX	
WIRING - POWER WIRING FOR MACHINERY & EQUIPMENT	X	X