

**January 1, 2016**

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Tax Administration

**Office of Tax Administration**

**Uniform Schedules of Values,  
Standards, and Rules**

**Volume - 4**

**Commercial/Industrial/**

**Institutional**

**Improvements**



Tax Administration

**OFFICE OF TAX ADMINISTRATION**

**2016 GENERAL REAPPRAISAL**

**UNIFORM SCHEDULES OF VALUES, STANDARDS, AND  
RULES**

**VOLUME 04.0**

**COMMERCIAL/INDUSTRIAL/INSTITUTIONAL  
IMPROVEMENTS**

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## INTRODUCTION

Improvements refer to permanently affixed structures (buildings) on land. This manual provides definitions, methods, and procedures associated with computer assisted mass appraisal (CAMA) of commercial, industrial, and institutional improvements for ad valorem tax purposes.

### Commercial...

“Commercial” means improvements utilized for either the sale of goods or the provision of services, or both.

Commercial improvements include hotels, motels, restaurants, wholesale businesses, retail stores, health, etc., of non-manufacturing nature.

### Industrial...

“Industrial” means improvements utilized for the processing of materials or the manufacture, assembly, service, repair, storage or transportation of materials.

Industrial improvements are those that create or change raw or unfinished materials into another form or product, or where materials or articles are processed or semi-processed (but not retailed), including related storage facilities, and warehousing.

### Institutional...

“Institutional” means improvements relating to, or constituting, or involving an institution.

Institutional improvements include buildings for government or private institutional use such as schools, hospitals, churches, social organizations, etc.

## TYPES OF BUILDINGS

Buildings are classified by occupancy and grouped into sections by occupancies having certain similar cost characteristics. A building's present use might not be the same as that for which it was constructed and in some cases must be priced from the original use for which designed. In general, if the designed use and the actual use differ, the design determines the cost to be used in estimating the basic replacement cost, while the depreciation or obsolescence is affected by the present use.

In addition, many less common buildings are included, as well as some ancillary structures such as basements and mezzanines, etc., which are listed under the various occupancies with which they are usually associated.

## CLASS OF CONSTRUCTION

### OVERVIEW

The Class of Construction is the basic subdivision dividing all buildings into five basic cost groups by type of framing (supporting columns and beams), walls, floors and roof structures, and fireproofing.

Class A buildings have fireproofed structural steel frames with reinforced concrete or masonry floors and roofs.

Class B buildings have reinforced concrete frames and concrete or masonry floors and roofs.

Class C buildings have masonry or concrete exterior walls, and wood or steel roof and floor structures, except for concrete slab on grade.

Class D buildings generally have wood frame, floor, and roof structure. They may have a concrete floor on grade and other substitute materials, but are considered combustible construction. This class includes the pre-engineered pole- or post-frame buildings.

Class S buildings have frames, roofs, and walls of incombustible metal. This class includes the pre-engineered metal buildings.

## CLASS - A

The primary feature of Class A buildings is the fireproofed, protected structural steel frame, welded, bolted, or riveted together. The fireproofing may be masonry, poured concrete, plaster, sprayed fiber, or any other type that will give a high fire-resistance rating.

Floors and roofs in Class A structures are normally reinforced concrete on steel decking, or formed slabs resting on the frame or poured to become integral with it. They may also be composed of prefabricated panels, and may be mechanically stressed.

Exterior walls will be curtain walls of masonry, concrete, steel studs and masonry, tile or stucco, or one of the many types of panels of metal, glass, concrete, and other materials.

Interior partitions will frequently be of masonry or gypsum block, although movable and lightweight partitions may be used.

Included in this classification are Uniform, Basic and Standard Building Code construction, Types I and II (noncombustible) and ISO Classes 5 and 6 if the framing is protected steel. ISO Class 5 and 6 buildings with load-bearing walls and no interior framing and most low-rise buildings should be classified as Class C for pricing purposes. This class is also referred to as Modified Fire Resistive or Two – Four-hour construction.



## CLASS - B

The primary characteristic of a Class B building is the reinforced concrete frame in which the columns and beams can be either formed or precast concrete. They may be mechanically stressed. It is a fire-resistant structure.

Floors and roofs in Class B structures are formed or precast concrete slabs. The exterior walls will generally be masonry or reinforced concrete curtain walls or any of the many types of wall panels of concrete, metal, glass, stone, etc. In some Class B buildings, the walls may be partially load-bearing.

Interior partitions are often masonry, reinforced concrete or gypsum block, but lightweight and movable partitions may be used where structural walls are not needed.

Included in this classification are Uniform, Basic and Standard Building Code Types I and II (noncombustible) and ISO Classes 5 and 6 if the framing is concrete. ISO Class 5 and 6 buildings with load-bearing walls and no interior framing and most low-rise buildings should be classified as Class C for pricing purposes. This class is also referred to as Fire Resistive or Two – Four-hour construction.

## CLASS - C

Class C buildings are characterized by masonry or reinforced concrete (including tilt-up) construction.

The walls may be load-bearing, i.e., supporting roof and upper floor loads, or nonbearing with open concrete, steel, or wood columns, bents or arches supporting the load. Bearing walls are frequently strengthened by concrete bond beams and pilasters.

Floors and roofs are supported on wood or steel joists or trusses, or the floor may be a concrete slab on the ground.

Upper floors or roofs may be of concrete plank, steel deck, or wood.

Included in this classification are Uniform and Basic Building Code Type III (noncombustible wall), Standard Code Type V and ISO Classes 2 and 4, and those Class 5 and 6 buildings which have load-bearing walls without interior framing and of low-rise (3 stories or less) design. This class is also referred to as Masonry or Unprotected Noncombustible, Joisted or Unprotected Masonry, or Ordinary or Unprotected One-hour and to include certain Two-hour or Mill construction (heavy timber).

## CLASS - D

Class D buildings are characterized by combustible construction.

The exterior walls may be made up of closely spaced wood or steel studs, as in the case of a typical frame house, with an exterior covering of wood siding, shingles, stucco, brick or stone veneer, or other materials. Otherwise, they may consist of an open-skeleton wood frame on which some form of curtain wall is applied including the pre-engineered pole- or post-frame buildings.

Floors and roofs are supported on wood or steel joists or trusses or the floor may be a concrete slab on the ground.

Upper floors or roofs may consist of wood or metal deck, prefabricated panels or sheathing.

Construction Type V (wood-frame) of the Uniform, Type IV Basic and Type VI Standard Building Code are included in this classification as are ISO Class 1 buildings. This class is also referred to as Unprotected-protected One-hour Construction.

Class D is further used to include all buildings that do not fit into any other classification.

## CLASS - S

Class S buildings are characterized by incombustible construction and prefabricated structural members.

The exterior walls may be steel studs or an open-steel-skeleton frame with exterior single or sandwich wall coverings consisting of prefabricated panels or sheet siding.

Floors and roofs are supported on steel joists or beams, or the floor may be concrete slab on grade.

Upper floors or roofs may consist of metal deck, prefabricated panels or sheathing.

Included in this classification are Uniform and Standard Building Code construction, Type IV (noncombustible), Basic Code Type V and ISO Class 3 buildings. This class is also referred to as Noncombustible and can be One- hour Type II construction.

## QUALITY (TYPE) OF CONSTRUCTION

### OVERVIEW

Costs are subdivided by quality for pricing purposes.

The quality scales against which most buildings and their parts must be rated are:

LOW COST  
AVERAGE  
GOOD  
EXCELLENT

Additional classifications have been added where warranted.

For the purpose of this manual, the Average building is representative of the majority of buildings of its occupancy and the cost is the statistically averaged cost of all buildings of its class and occupancy.

Quality of construction is often more difficult to determine in buildings where the importance of appearance and amenities is equal to or greater than the importance of pure utility. Dwellings often present a greater problem than do commercial or industrial buildings, which are usually designed primarily for utility and strength. Moreover, dwellings represent the most numerous single type of buildings. As an aid to quality classifications, descriptions of some components of typical buildings in various occupancies, styles, and qualities are provided hereinafter as a guide.

## LOW COST (LOW QUALITY)

Buildings in this category are generally constructed to minimum code requirements often with little regard for architectural appearance or other amenities. They are built with minimum investment in mind. Little ornamentation is used and interior partitioning and finish is minimal and/or of low quality.

In general, Low-cost dwellings are houses built to conform to a minimum building code.

Substandard single-family residences that were built without any building code control are given a special classification of CHEAP QUALITY. Cheap may also be used to describe a basic shell structure that is deficient in interior finishes typical of a particular occupancy.

## QUALITY (TYPE) OF CONSTRUCTION INDICATORS - MINIMAL (CHEAP)

### **GENERAL DESCRIPTION**

A structure deficient in finishes typical for its use, or below standard building codes. Usually built as a shell or outside cities or before standard building codes were established. Especially typical are summer cottages and farm sheds.

#### *FRAME*

Light pre-engineered frame. Studding or posts widely spaced. Minimum bracing, standard grade lumber only.

#### *OUTSIDE WALLS*

Light single wall, rough masonry, boards, etc. No ornamentation. Few uncased openings.

#### *ROOFING*

Light trusses, wide spacing, shed or low gable, light-gauge corrugated metal, rolled composition.

#### *FLOORS*

Rough concrete or light sheathing with widely spaced joists. Low-cost asphalt or VCT (Vitrified Clay Tile).

#### *CEILINGS*

Unfinished or plain wall board.

#### *INTERIOR*

Usually unfinished or few rough partitions. Uncased openings.

#### *BUILT-IN FIXTURES*

Usually none.

#### *PLUMBING*

None or very limited service.

#### *LIGHTING*

Open wiring, few outlets or no fixtures.

## QUALITY (TYPE) OF CONSTRUCTION INDICATORS - LOW COST (LOW QUALITY)

### GENERAL DESCRIPTION

The same as "Average," but with no extras. Built at the lowest practical cost to still pass building codes. Very plain but substantial buildings. Typically speculative construction or from stock plans and off-the-shelf components. May be considered standard in low-cost areas.

#### *FRAME*

Open wood or unprotected steel only. Light framing fairly well braced.

#### *OUTSIDE WALLS*

Substantial, but for utility only. No ornamentation. Plain casings. Generally minimum fenestration.

#### *ROOFING*

Same as "Average," but with no extras. Low slopes with simple gables.

#### *FLOORS*

Unfinished concrete, light sheathing, minimum-grade carpet, vinyl composition tile.

#### *CEILINGS*

Plain drywall, boards or low-cost dropped ceilings. Paint only.

#### *INTERIOR*

Plain wallboard, block partitions, painted surfaces only, plain cased openings.

#### *BUILT-IN FIXTURES*

Little shelving, plain cabinets.

#### *PLUMBING*

Minimum or plain fixtures.

#### *LIGHTING*

Usual outlets, plain or industrial fixtures.



## QUALITY (TYPE) OF CONSTRUCTION AVERAGE (AVERAGE QUALITY)

Average-quality buildings constitute the largest group of buildings constructed, approximately fifty percent of all buildings. These are generally buildings designed for maximum economic potential without some of the pride of ownership or prestige amenities of higher-quality construction.

They are of good standard code construction with simple ornamentation and finishes.

In dwellings, the typical Average-quality dwelling changes through the years, with today's dwelling generally having more electric outlets and services and more plumbing fixtures. At the same time, the quality of exterior and interior finishes has been lowered to compensate for the total cost of the house.

An Average, conventional frame dwelling should have joists and wall framing that conforms to all local building codes.

The FAIR QUALITY is the mid-range of the so-called "starter house."

## **GENERAL DESCRIPTION**

The most common, frequently owner- or contractor-designed. Workmanship is professional, but extras in craftsmanship not in evidence. Materials are serviceable, but built for a price. These buildings are basically little above minimum uniform building code requirements.

### *FRAME*

All types of frames. Subject to building inspection, but “quantity production” or speculative type.

### *OUTSIDE WALLS*

Up to local building requirements. Standard thickness of masonry or stucco or good grade-lumber. Minimum ornamentation on front.

### *ROOFING*

Engineered trusses, some hip or mansard, light composition shingles, built-up, standard gutters.

### *FLOORS*

Plain concrete, standard carpet, vinyl composition sheet or tile, soft T&G or straight-laid hardwood.

### *CEILINGS*

Textured drywall or skim-coat plaster, standard acoustical panels.

### *INTERIOR*

Entirely drywalled or skim-coat plastered, ordinary trim, softwood doors.

### *BUILT-IN FIXTURES*

As found in average “production” structures.

### *PLUMBING*

Adequate fixtures. Ordinary quality.

### *LIGHTING*

Conduit or nonmetallic sheathed wiring, inexpensive fixtures. Adequate outlets.

## QUALITY (TYPE) OF CONSTRUCTION GOOD (GOOD QUALITY)

Buildings designed for good appearance, comfort and convenience, as well as an element of prestige, constitute the Good Quality category. Ornamental treatment is usually of higher quality and interiors are designed for upper- class rentals. The amenities of better lighting and mechanical work are primary items in their costs.

In dwellings, it will generally be much the same construction as the Average, with more detail and higher mechanical and electrical costs and may be the standard structure in the so-called move-up community.

## **GENERAL DESCRIPTION**

Above average, but not uncommon in quality of materials and workmanship. Architects and reputable contractors are retained for this work. May be considered only standard construction in high-cost areas.

### **FRAME**

Well framed, with engineering design.

### *OUTSIDE WALLS*

A refined average, careful workmanship. Well ornamented front, fully braced. Best basic construction.

### *ROOFING*

Good trusses, heavy composition shingles or built-up, elastomeric (capable of expanding and contracting), formed metal or concrete tile. Finished soffits.

### *FLOORS*

Good-quality hardwood or terrazzo. Above-average carpet and resilient flooring.

### *CEILINGS*

Metal lath, coved, some staff ornamentation or beaming.

### *INTERIOR*

Good drywall, wood, metal lath or tile partitions, softwood doors and trim.

### *BUILT-IN FIXTURES*

Many or substantial fixtures in softwood.

### *PLUMBING*

As "Average," but better quality. Situated for convenience.

### *LIGHTING*

Many or better-type fixtures in principal rooms.

## QUALITY (TYPE) OF CONSTRUCTION EXCELLENT (EXCELLENT QUALITY)

Excellent buildings are normally prestige buildings. On an economic basis, part of the cost is attributable to pride of ownership and intangible advertising.

Excellent dwellings have expensive finishes and fixtures.

The HIGH VALUE quality dwelling will normally have more ornamentation, special design, and top quality materials, often without regard for cost.

## GENERAL DESCRIPTION

Custom-built buildings, embodying superior materials and workmanship, the best normally found, though not including special construction with unusual material and labor. Well-known architects and contractors are retained for this work.

### *FRAME*

Framed as in "Good" quality.

### *OUTSIDE WALLS*

Basic construction. Same as "Good," but more or better ornamentation, terra cotta, face brick, cast stone, tile. Carefully finished and inspected. No evidence of rough or "cover-up" finish.

### *ROOFING*

Complex roofs, best tiles, slate, elastomeric, copper or terneplate (alloy of lead), skylights.

### *FLOORS*

As "Good," but halls and larger areas all ornamented. Inlaid parquet, marble or granite.

### *CEILINGS*

Best plaster, paneled or well beamed in principal rooms.

### *INTERIOR*

As "Good," but hardwood trim and doors. Best papers, matched stones and woods.

### *BUILT-IN FIXTURES*

Hardwood principal fixtures and all conveniences.

### *PLUMBING*

Colored or luxury plumbing fixtures. Above-average amount.

### *LIGHTING*

Well-designed fixtures throughout.

## **QUALITY (TYPE) OF CONSTRUCTION**

### **SUMMARY**

Buildings must be compared for quality within the occupancy listed. Industrial buildings must be compared with other industrial buildings. Lofts cannot be compared with offices, and all types must be considered in the light of what is built locally.

It is usually true that a well-framed building is a well-finished building. If a subject building shows corner cutting on framing, it will probably also show corner cutting on finish and mechanical equipment. Cheap hardware, lighting fixtures, and millwork may be very ornamental, while, for example, the structure of a model home may be scarcely strong enough to support its beautiful tile roof; therefore, the Appraiser must have some idea of comparative quality of components and the occupancy as a whole.

No book or manual can be more than a guide to the Appraiser. Each cost must be considered in the light of actual conditions encountered in a specific appraisal.

## DETERMINING QUALITY

First, to judge quality, it is suggested that the cheapness or expensiveness of materials or components be observed. Comparative cost variations may be influenced by thickness, materials used, method of application or attachment, the type of ornamentation, the intricacy of the design, and the color or finish observed.

Second, see if workmanship is at a level normal to the type and grade of material used. If the materials and other features generally fit a specific quality level, it usually follows that quality of workmanship will be equivalent. One or two components of a different quality is normal and should be largely disregarded as influencing the overall classification for general quality.

Third, and most important, the Appraiser should consider the amount of the various components typical for its class. For example, a building may give evidence of only average workmanship and materials. The fixtures and trim may not be of the best quality. It may, however, have more than the average number of windows and doors, and there may be more than the average number of plumbing fixtures. The exterior may have a great deal of rather average masonry or wood ornamentation or asphalt cover on a hip roof. Even though these items are not of the best quality, the extra quantity causes the building to have above average cost, and for pricing purposes, it may be rated as "Good." Alternatively, the building may contain quite expensive lobby and entry finishes, but with many average upper floors, where the building size alone is making a statement and overall the building cost may be rated "Good."

Another similar building may be fairly plain in appearance and without a great deal of ornamentation, but still give evidence of excellent workmanship. The hardware, lighting fixtures, and interior and exterior trim, while not fancy, may be of very good quality. Such a building probably would be priced as "Good" although materials and workmanship may be excellent but of limited amount.

Lastly, the overall size as well as the complexity of the structure should be considered. That is, small structures will tend to have higher unit costs than very large ones. This is particularly true with large open-shell structures where a 300,000 square foot warehouse may not be valued at the same cost level as a 30,000 square foot warehouse.



It must also be remembered that “Low” quality does not mean the lowest-cost building that can be found, nor does “Excellent” mean the most expensive building possible. These classifications are merely the median averages of many buildings fitting the same general category.

The relative quality of a building, which has stood for some time usually, can be fairly well gauged by its appearance. Cracks open in a substandard, Low Cost or even in the Average building. The hardware and fixtures show definite signs of wear, doors and windows stick, fixtures become loose and tarnished, floors creak underfoot. The Good or Excellent building, although old, will retain its soundness and substantial appearance. Joined woodwork will stay together and fixtures will retain much of their original luster and stability.

**PRINCIPLE OF SUBSTITUTION** - An economic principle stating that the price of a commodity tends to be no higher than the price of a substitute having equal utility, available without undue delay. This is the basis of the Replacement Cost approach to value. No system, whatever its degree of sophistication or detail, can be better than the market-derived information on which it is based.

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

## **OFFICE OF TAX ADMINISTRATION**

### **2016 GENERAL REAPPRAISAL**

#### **UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES**

##### **VOLUME 04.0**

##### **COMMERCIAL/INDUSTRIAL/INSTITUTIONAL IMPROVEMENTS**

##### **APPENDIX 01**

##### **REAL PROPERTY vs. PERSONAL PROPERTY**

## REAL PROPERTY vs. PERSONAL PROPERTY

### GENERAL DEFINITIONS

#### Real Property

For purposes of this document, “Real Property” and “Real Estate” have the same meaning. The terms include both land and everything that is attached to the land, when the attachment is made with the intention that it be permanent.

#### Personal Property

Personal property is essentially all property that is not considered real property. Personal property can be classified as **tangible**, when the item has physical form with inherent value (such as a boat or motor vehicle) or **intangible**, when the property itself has no physical form, although it may be represented by a physical object. For example, there is very little or no value in the paper and ink that make up a promissory note, but the note represents the intangible right to receive payments in the future.

### NORTH CAROLINA GENERAL STATUTE DEFINITIONS

#### § 105-273. Definitions.

The following definitions apply in this Subchapter:

...

(2) Appraisal. - The true value of property or the process by which true value is ascertained.

...

(13) Real property, real estate, or land. - Any of the following:

- a. The land itself.
- b. Buildings, structures, improvements, or permanent fixtures on land.
- c. All rights and privileges belonging or in any way appertaining to the property.
- d. A manufactured home as defined in G.S. 143-143.9(6), unless it is considered tangible personal property for failure to meet all of the following requirements:
  1. It is a residential structure.
  2. It has the moving hitch, wheels, and axles removed.
  3. It is placed upon a permanent foundation either on land owned by the owner of the manufactured home or on land in which the owner of the manufactured home has a leasehold interest pursuant to a lease with a primary term of at least 20 years and the lease expressly provides for disposition of the manufactured home upon termination of the lease.

(14) Tangible personal property. - All personal property that is not intangible and that is not permanently affixed to real property.

## OTHER ISSUES

It can be difficult at times to determine whether an item has been attached to real property with the intention of making the attachment permanent, such as when an item is very large or otherwise difficult to remove, or when the real property is being leased, and the items are attached by or for the tenant's use.

The following list of real and personal property items, although not exhaustive or comprehensive, provides examples of the distinction between real and personal property for property tax purposes. The items listed are intended to provide guidance for typical situations. In circumstances where taxable property is not specifically listed in the chart below, property owners are encouraged to contact the Office of Tax Administration for guidance in whether an item should properly be listed as real or personal property.

It should be noted that the basic rates listed in this document for real property improvements, especially those pertaining to commercial properties, are standardized rates based on specified building components. These rates do not include improvements or features beyond those specified, even though they would likely be taxable. Such extra improvements or features will be appraised and, whether real or personal in nature, may be either listed as a miscellaneous item of real property or, in the alternative, considered to be personal property for listing purposes.

REAL PROPERTY vs. PERSONAL PROPERTY

Property Type	Real Property	Personal Property	Public Service
A			
Acoustical fire resistant drapes & curtains		X	
Air Conditioning - building air conditioning	X		
Air Conditioning - window units, package	Package	Window	
Alarm Systems (Security or Fire) & Wiring	Banks	All other	
Appliances (built-in) - Dishwashers		X	
Appliances (built-in) - Garbage Disposals		X	
Appliances (built-in) - Microwave oven		X	
Appliances (built-in) - Refrigerators		X	
Appliances (built-in) - Range/Stove		X	
Appliances (built-in) - Washer/Dryer		X	
Appliances (free standing/slide-in) - Dishwashers		X	
Appliances (free standing/slide-in) - Garbage Disposals		X	
Appliances (free standing/slide-in) - Microwave oven		X	
Appliances (free standing/slide-in) - Refrigerators		X	
Appliances (free standing/slide-in) - Range/Stove		X	
Appliances (free standing/slide-in) - Washer/Dryer		X	
Asphalt plants - batch mix, etc., moveable		X	
ATM - All Equipment & Free-Standing Booths	Booth	ATM & Equip.	
Auto Exhaust Systems - built-in floor	X		
Auto Exhaust Systems - flexible tube type		X	
Awnings		X	
B			
Balers (Paper, Cardboard, Etc.)		X	
Banks - Closed circuit TV - Pneumatic		X	
Banks - Currency lockers		X	
Banks - Drive through canopies	X		

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Banks - Drive through windows	X		
Banks - Inner gates	X		
Banks - Night Depository		X	
Banks - Pneumatic tube systems		X	
Banks - Safe Deposit Boxes		X	
Banks - Teller lockers		X	
Banks - Teller service area		X	
Banks - Teller service system		X	
Banks - Vault doors		X	
Banks - Vaults	X		
Banks - Visual pneumatic		X	
Bar and Bar equipment	Bar	Bar Equip.	
Boiler - for service of building	X		
Boiler - primarily for process		X	
Bowling Alley Lanes		X	
Broadcasting Equipment		X	
Bulk Barns		X	
C			
Cabinets	Apts.	All Other	
Canopies - Attached to building	X		
Canopies - Fabric, Vinyl, Plastic - Ath & Free Stdg		X	
Canopies - Free Standing	X		
Canopies - Gas Station	X		
Canopies - Lights for	X		
Carpet - wall-to-wall	X		
Car Wash - all equipment		X	
Catwalks for equipment	X		
Cellular Equipment - Building at cell site			X
Cellular Equipment - Fences at cell site			X
Clean Rooms - Conventional Construction	X		
Clean Rooms - Modular Construction		X	

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Clean Rooms - Softwall Construction		X	
Cold Storage - built-in cold storage rooms	X		
Cold Storage - refrigeration equipment		X	
Compressed air systems		X	
Computer Room - Air Conditioning	X		
Computer Room - Raised floor	X		
Computer Room - Special Wiring	X		
Control Booth(s)		X	
Concrete Plant - electronic mixing		X	
Control Systems - electronic		X	
Conveyor Systems		X	
Conveyor System - Overhead		X	
Cooking Equipment (restaurant, etc.)		X	
Coolers - Super Market all types		X	
Coolers - (walk-in) permanent or free standing	X		
Coolers - (walk-in) prefab, portable		X	
Cooling Towers - primary use for building	X		
Cooling Towers - primary use in manufacturing		X	
Counters/Reception Areas - Built-in	X		
Counters/Reception Areas - Moveable		X	
Cranes - Heavy duty overhead in building		X	
D			
Dance Floor (Bars/Cocktail Lounges)	X		
Dairy Processing Plants - all process items		X	
Diagnostic Center Equipment (automotive)		X	
Display Cases		X	
Dock Levelers		X	
Drinking Fountains	Built-in	Moveable	
Drying Systems (special heating for process)		X	
Dumpsters		X	
Dumpster Enclosures		X	

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Dust Catchers, Control Systems, Etc.		X	
E			
Electronic Control Sys (weighing, mixing, etc.)		X	
Elevators	X		
Escalators	X		
F			
Fans - freestanding		X	
Fast Food Restaurants - Drive-thru windows	X		
Fencing - Inside buildings (chain link >= 6')	X		
Fencing - Outside buildings (chain link >= 6')	X		
Fire Alarm Systems		X	
Flagpole		X	
Floors - computer Room	X		
Foundations - for machinery & equipment		X	
Furnaces - steel mill process, etc., foundry		X	
G			
Gazebos - not permanently attached to realty		X	
Golf Course Improvements (permanently affixed)	X		
Grain Bins - not permanently attached to realty		X	
Greenhouse - benches, heating system, etc.		X	
Greenhouse - structure of PVC piping		X	
Greenhouse - structure permanently affixed	X		
H			
Heating Systems - process		X	
Hoppers - metal bin type		X	
Hospital Systems - oxygen, equipment & piping	Piping	Equipment	
Humidifiers - process		X	
I			
Incinerators - moveable, metal type		X	
Industrial Piping - process		X	
Irrigation - moveable equipment		X	



DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

Irrigation - underground equipment		X	
J			
K			
Kilns - heating system		X	
Kilns - metal tunnel, moveable		X	
L			
Lagoons and Settlement Ponds	X		
Laundry Bins		X	
Lifts - other than elevator		X	
Lighting - yard lighting		X	
M			
Milk Handling - milking, cooling, piping		X	
Mineral Rights	X		
Mirrors - other than bathrooms		X	
N			
O			
Oil Company Equipment - pumps, supplies, etc.		X	
Ovens - food processing		X	
P			
Package and Labeling Equipment		X	
Paging Systems		X	
Paint Spray Booths - built-in	X		
Parking - Decks - Lighting	X		
Parking - Surface Parking Lots - Lighting	X		
Paving	X		
Piping Systems - process		X	
Playground Equipment		X	
Pneumatic Tube Systems		X	
Portable Bldgs (greenhse, construction, etc.)		X	
Poultry Equipment - Feeders and Waters		X	
Poultry Equipment - Heaters, fans, vents, etc.		X	

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Poultry Equipment - Metal pens and gates		X	
Power Generator Sys (auxiliary, emergency, etc.)		X	
Power Wiring - process		X	
Process Piping		X	
Public Address Systems (intercom, music, etc.)		X	
Q			
R			
Racks and/or Shelving - portable, removeable		X	
Railroad Sidings (other than railroad-owned)		X	
Refrigerators in Leased Apartments	See	Appliances	
Refrigeration Systems - compressors, etc.		X	
Restaurant - Fans		X	
Restaurant - Furniture and seating packages		X	
Restaurant - Hoods (cooking)		X	
Restaurant - Kitchen Equipment		X	
Restaurant - Kitchen Hot Water Heater		X	
Restaurant - Sinks	Built-in	Moveable	
Restaurant - Vent(s)		X	
Rock Crusher		X	
Roll-up Doors	X		
Room Dividers and Partitions (moveable)		X	
S			
Safes - Free-standing		X	
Safes - wall	X		
Satellite Dishes - Residential use		X	
Satellite Dishes - Com/Ind/Ins use		X	
Scale Houses (not portable)	X		
Scales - In-ground and above-ground		X	
Security Shutters, rolling metal		X	
Screens - Drive-in outdoor theater	X		
Screens - Movie indoor	X		

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UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

Seats - theater		X	
Security Systems - Banks Only	X		
Service Station Equipment - canopies	X		
Service Station Equipment - lifts & other equipment		X	
Service Station Equipment - pumps		X	
Service Station Equipment - underground tanks		X	
Signs - attached to building		X	
Signs - free standing		X	
Sinks - bathroom	X		
Sinks - kitchen	X		
Sound Systems		X	
Speakers - built-in		X	
Speakers - freestanding		X	
Special Lighting		X	
Spray Booths (unless built-in)		X	
Sprinkler System - attached to product racks		X	
Sprinkler System - fire protection	X		
Sprinkler System - process		X	
Stove, Range - in leased apartments	See	Appliances	
Swimming Pools - above ground		X	
Swimming Pools - in ground	X		
Switchboard (motel, etc.)		X	
Swine Operations - Farrowing crates & equip		X	
Swine Operations - Waters and feeders		X	
Swine Operations - Metal pens and gates		X	
Swine Operations - Nursery equipment		X	
Swine Operations - Fans, vents, heaters, etc.		X	
T			
Tanks - above ground		X	
Tanks - manufacturing, process, etc.		X	
Tanks - service station underground gasoline		X	

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UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

Towers - CATV		X	
Towers - Cellular telephone			X
Towers - microwave		X	
Towers - radio		X	
Towers - TV		X	
Transformer Banks		X	
Tunnels - unless part of process system	X		
U			
Utility Systems - other than State Assessed	X		
Utility Systems - buildings for private	X		
V			
Vacuum Systems - process		X	
Vent Fans - freestanding		X	
Ventilation Systems - building improvement	X		
Ventilation Systems - manufacturing, process		X	
W			
Walk-in Coolers - portable or prefab, etc.		X	
Wallpaper and/or Paint - As wall finish	X		
Walls - partitions, portable		X	
Water Coolers	Built-in	Moveable	
Water Lines - for process above or below ground		X	
Water Tanks - process equipment		X	
Wells	X		
Wells - pumps, motors, equipment		X	
Wiring - power wiring for machinery & equip	Basic Service	Other	