

Category Description	Cat #	Abs.	2023	2022	2021	2020
M&E New Construction Zero AV	1	0	0	0	0	0
Agr. Tractors	10	2	12	12	12	12
Agr. M&E Milk & Dairy	20	2	14	14	14	14
Hay Equip, Hay Tarps	21	2	18	18	18	18
Mint Stills & Tubs	22	2	18	18	18	18
Dairy processing	23	2	10	10	10	10
Agr. M&E Except Tractor	30	2	18	18	18	18
Agr. Irrigation Circles/Sys	31	2	18	18	18	18
Agr. Fertilizer Dry Applicator	32	2	18	18	18	18
Agr. Irrigation Wheel Moves and Handlines and Tanks	33	2	16	16	16	16
Agr. Feed mill M&E (production line)	34	2	7.5	7.5	7.5	7.5
Tanks, agricultural	35	2	16	16	16	16
Gated pipe, irrigation	36	2	18	18	18	18
Orchard Wind Machines	37	2	12	12	12	12
Agr. M&E Combines	40	2	20	16	16	20
Agr. Fertilizer/Manure Sys, Sprayers & attachments	50	2	24	24	24	24
Aqua farms pens & support structures, pots, traps	51	2	18	18	18	18
Aqua farm nets	52	2	30	30	30	30
Hatchery M&E	53	2	16	16	16	16
Amusement Devices	60	4	24	24	24	24
Amusement Games Manual - Type (i.e. pool tables, foosball tables, shuffleboard, etc.)	61	4	14	14	14	14
Beer Kegs	70	4	10	10	10	10
Structures	71	8	10	10	10	10
Bulletin Boards	80	4	14	14	14	14
Electrical generators (gas & diesel, portable)	81	3	16	16	16	16
Electrical generators (steam & gas fired, fixed)	82	3	7.5	7.5	7.5	7.5
Foundry furnaces	83	3	6.5	6.5	6.5	6.5
Foundry	84	3	7.5	7.5	7.5	7.5
Dies & Molds Fiberglass (includes boat molds & other than boats)	90	3	24	24	24	24
Bowling electronic scoring machines	99	4	24	24	24	24
Pallets, Crates, Lugs, Bins etc.	100	4	18	18	18	18
Dock Bumpers	102	4	16	16	16	16
Dock Levelers	104	4	10	10	10	10

Scales - freestanding electronic	105	4	24	24	24	24
Warehouse Thermal Label / Printers	106	4	24	24	24	24
Photography Equipment - Computerized	108	4	25	25	25	25
One-Hour Photo Equip	109	4	16	16	16	16
Electronic M&E	110	4	24	24	24	24
MFG. Electronic Equipment	111	4	24	24	24	24
Bank/Cash Machines	112	4	24	24	24	24
Dies/Molds Electronic	113	4	24	24	24	24
Security Systems / Cameras / Fire Alarms	114	4	24	24	24	24
Auto Electronic Test Equipment	115	4	24	24	24	24
Photography Equipment - Electronic	116	4	24	24	24	24
Med Diagnostic/Lab Eq (same as Cat Scan, MRI, Ultrasound)	117	4	24	24	24	24
Production Computers MFG. Applications	118	4	24	24	24	24
Music Studio, Recording Electronic Equipment	119	4	24	24	24	24
Walk - in Coolers & Freezers	120	4	12	12	12	12
Microchip Manufacturing Printed circuit board M&E	122	4	30	30	30	30
Silicon wafer Fabrication M&E - Microchip	123	4	25	25	25	25
Microchip Manufacturing Product Assembly M&E	124	4	25	25	25	25
Microchip Manufacturing Process Support Equipment & Piping	125	4	15	15	15	15
Digital Cameras and recorders	126	4	27	27	27	27
Mfg M&E Brewing & distilling	127	3	10	10	10	10
Water Coolers / Dispensers & Bottles	128	4	19	19	19	19
Reach-in Coolers & Freezers	129	4	16	16	16	16
Copiers	130	4	30	30	30	30
VCR's & Video Recorders (incl. rentals)	131	4	24	24	24	24
Costumes Rental	140	4	24	24	24	24
Cash Registers, Scanners, Credit Card & Signature Devices	141	4	24	24	24	24
Dies/Molds (includes foundry) & Tooling	150	3	18	18	18	18
Drone (consumer level)	151	3	24	24	24	24
Electrical M&E	160	3	12	12	12	12
Flight Simulators	165	4	8.5	8.5	8.5	8.5
Veterinarian Equipment and F&F	166	4	14	14	14	14
Veterinarian Diagnostic Equipment (electronic)	167	4	24	24	24	24
Veterinarian Kennels	168	4	16	16	16	16

F&F Dental & medical	169	4	14	14	14	14
F & F Office & Wholesale	170	4	14	14	14	14
F & F Bank	171	4	14	14	14	14
F & F Retail/Trade	180	4	16	16	16	16
Mattress Hospital/Home	181	4	30	30	30	30
F & F Hospital	182	4	16	16	16	16
Air Conditioning Units, Single	183	4	16	16	16	16
Ice Cream Cabinets	184	4	16	16	16	16
F & F Music Studio	185	4	14	14	14	14
F & F Nursing Home	186	4	16	16	16	16
Coin-Op Lockers	187	4	16	16	16	16
F & F Theater	190	4	18	18	18	18
F & F Hotel/Motel	200	4	19	19	19	19
Hotel/Motel/Restaurant Linens Not Depreciated as Supplies	201	4	30	30	30	30
Garbage Dumpsters	210	4	16	16	16	16
Waste/recycle containers	211	4	16	16	16	16
Golf Carts	220	4	20	20	20	20
Electric Vehicle (EV) Charging Stations	222	4	16	16	16	16
Bowling Alley Lane	230	4	12	12	12	12
Libraries Professional	240	8	12	12	12	12
Radio & Television Broadcasting Equipment	241	8	19	19	19	19
Log Stacker/Loader	250	3	18	18	18	18
Coin-Op & Vending Machines	260	4	24	24	24	24
Firearms (rifle, pistol, etc.)	261	4	16	16	16	16
Office/Job Shack Type Trailers	268	4	16	16	16	16
Chainsaws	269	3	18	18	18	18
General Construction /Contractor M&E	270	3	16	16	16	16
Mobile Yard Equipment	271	3	16	16	16	16
Construction M&E, Sewer & Utilities	272	3	16	16	16	16
Construction M&E, Well Drilling	273	3	16	16	16	16
Contractor General	274	4	16	16	16	16
Construction M & E, Land Clearing (including backhoe, excavator & bull dozer)	275	3	16	16	16	16
Asphalt equipment, stationary	279	3	12	12	12	12
Asphalt Equipment, Portable	280	3	18	18	18	18

Construction M&E, Rock Crushing, Portable	281	3	18	18	18	18
Construction M&E Rock Crushing, stationary	282	3	12	12	12	12
Construction M&E Heavy Road	290	3	24	24	24	24
Electrical Contractor	300	3	14	14	14	14
Tanks - petro & chemical	305	8	6.5	6.5	6.5	6.5
Refrigeration & cold storage	306	3	8.5	8.5	8.5	8.5
Cranes, mobile telescopic	307	3	16	16	16	16
Data processing equipment	308	3	30	30	30	30
Primary reduct	309	4	7.5	7.5	7.5	7.5
Cement Pumps	310	4	16	16	16	16
Seed cleaning M&E	311	4	7.5	7.5	7.5	7.5
Feed Mill M&E (production line)	312	3	7.5	7.5	7.5	7.5
Ships & Vessels (production line)	313	3	7.5	7.5	7.5	7.5
Bakery, commercial (i.e., Safeway)	314	3	12	12	12	12
Fixed Loads	315	4	100	100	100	100
Cement Pumps, Fixed Loads	316	4	100	100	100	100
Construction M&E, Well Drilling, Fixed Loads	317	3	100	100	100	100
Mfg M&E Archery equipment	318	3	12	12	12	12
Soft drink Mfg M&E Batch	319	3	14	14	14	14
Logging M&E	320	3	18	18	18	18
Scarifying M&E	321	3	18	18	18	18
Mfg M&E Ski Equipment	322	3	12	12	12	12
Plastic Extrusion M&E	323	3	12	12	12	12
Petroleum Products Refining	324	3	8.5	8.5	8.5	8.5
Mfg M&E Paint & varnish	325	3	12	12	12	12
Feed mill M&E (portable)	326	3	12	12	12	12
Sawmills - stationary (See CC353 for portable)	327	3	8.5	8.5	8.5	8.5
Mfg M&E Baseboard heater	328	3	12	12	12	12
Mfg M&E Creamery	329	3	7.5	7.5	7.5	7.5
MFG. M&E Apparel	330	3	8.5	8.5	8.5	8.5
Bakery, industrial (i.e., Wonder Bread)	331	3	8.5	8.5	8.5	8.5
MFG M&E Container	332	3	7.5	7.5	7.5	7.5
Mfg M&E Bleach	333	3	7.5	7.5	7.5	7.5
Mfg M&E Cabinet shops	334	3	12	12	12	12

Crane Bridge,Gantry,Jib,Tower,Container	335	3	8.5	8.5	8.5	8.5
Crane Crawler	336	3	10	10	10	10
Aircraft manufacturing M&E	337	3	7.5	7.5	7.5	7.5
Ships, vessels & pleasure craft (portable equipment)	338	3	12	12	12	12
Winery equipment - portable such as pumps	339	3	14	14	14	14
M&E Machine Other	340	3	7.5	7.5	7.5	7.5
Mfg. M&E Chemicals	341	3	8.5	8.5	8.5	8.5
Mfg M&E Food (including fish proc)	342	3	12	12	12	12
Woodworking Shops M&E	343	3	12	12	12	12
Mfg. M&E lumber/wood, plywood & veneer mfg.	344	3	8.5	8.5	8.5	8.5
Mfg. Metal fabrication & extrusion	345	3	7.5	7.5	7.5	7.5
Metal Sheet Fabrication (not part of production line)	346	3	12	12	12	12
Newspaper Other M&E	347	3	14	14	14	14
Pulp, Paper & Paperboard Manufacturing	348	3	7.5	7.5	7.5	7.5
Cement, Clay & Brick Products Mfg.	349	3	7.5	7.5	7.5	7.5
Aircraft parts mfg (small parts)	350	3	14	14	14	14
Bleach Packaging M&E	351	3	14	14	14	14
Sawmills (portable only - stationary, see CC 327)	353	3	14	14	14	14
Soft Drink MFG. M&E	354	3	10	10	10	10
Tire Recapping M&E	355	3	14	14	14	14
Milling Machines - Computer Numeric Controlled (CNC)	356	3	14	14	14	14
Printing & Publishing Presses	357	3	10	10	10	10
Seed Cleaning M&E (portable)	359	4	12	12	12	12
Mining/Milling M&E	360	3	8.5	8.5	8.5	8.5
Book bindery	361	3	12	12	12	12
Mfg M&E Fertilizer	362	3	7.5	7.5	7.5	7.5
Mfg M&E Flour, cereal & grain milling	363	3	7.5	7.5	7.5	7.5
Mfg M&E General, frozen food, fruit & vegetable & potato processing	364	3	10	10	10	10
M&E Meat packing	365	4	12	12	12	12
M&E Meat processing (complex)	366	3	8.5	8.5	8.5	8.5
M&E Seafood processing	367	3	12	12	12	12
Mfg M&E Iron & steel industry, smelting	368	3	7.5	7.5	7.5	7.5
Mfg M&E Leather products	369	3	8.5	8.5	8.5	8.5
Refrig/Cooler/Ice M & E	370	4	12	12	12	12

Butcher Shops	371	4	12	12	12	12
Golf Course Tractors	372	4	12	12	12	12
Tanks, Oxygen & Acetylene	373	4	10	10	10	10
Sewing Equipment	374	4	12	12	12	12
Welding Shop M&E	375	4	12	12	12	12
Ski Tows & Lifts	376	4	7.5	7.5	7.5	7.5
Water & Steam Systems	377	4	12	12	12	12
Packing, Sorting, Fruits & Vegetables M&E	378	4	12	12	12	12
Scales	379	4	12	12	12	12
Warehouse Equipment	380	4	14	14	14	14
Dry Cleaning M&E (non-coin-op)	381	4	14	14	14	14
Mortuary Service Equipment	382	4	14	14	14	14
Petroleum Products, Bulk Station M&E	383	4	14	14	14	14
Pool Hall Equipment	384	4	14	14	14	14
Water Softeners	385	4	14	14	14	14
Laundry Equipment	386	4	14	14	14	14
Packing & Sorting M&E - Mechanical portion of line equipment	387	4	10	10	10	10
Packing & Sorting M&E - Electronic Portion of the line	388	4	24	24	24	24
Day Care (Exclude Office, Kitchen & Computer Assets)	389	4	24	24	24	24
Non-MFG. M&E, AirCompressors, All Other Equip	390	4	16	16	16	16
Beauty & Barber Shop Equipment	391	4	16	16	16	16
Forklifts/Lifts/Lift trucks & battery & chargers - Outside	392	4	16	16	16	16
Landscaping M&E	393	4	16	16	16	16
Amusement Rides & Games (campground equipment)	394	4	16	16	16	16
Greenhouse & Nursery M&E	395	4	16	16	16	16
Photography Equipment - Manual	396	4	16	16	16	16
Grocery store M&E	397	4	16	16	16	16
Trade Booths	398	4	16	16	16	16
Plumbing Shop Equipment	399	4	16	16	16	16
Auto Repair M&E	400	4	18	18	18	18
Garage M&E	401	4	18	18	18	18
Service Station M&E	402	4	18	18	18	18
Service Station Dispensers	403	4	20	20	20	20
Car Wash (5-Min/Coin-Op)	404	4	18	18	18	18

Winery equipment (production line tanks & bottling)	405	3	7.5	7.5	7.5	7.5
Golf Course Equipment	406	4	18	18	18	18
Wine Flavoring Barrels	407	4	See Sup. Schedule A			
Wine Storage Barrels	408	4	See Sup. Schedule A			
Innerstaves	409	4	See Sup. Schedule A			
F & F Restaurant, Bar, Tavern & Equipment	410	4	19	19	19	19
Radio & Television Service & Repair Equipment	411	4	19	19	19	19
Bowling Alley Pin Spotter, etc.	412	4	19	19	19	19
Forklifts/lifts/lift trucks (inside only - See CC 392 for outside)	413	4	16	16	16	16
Coffee Mfg. M&E (industrial roasters & grinders)	414	4	10	10	10	10
Espresso Carts	415	4	24	24	24	24
Espresso Machines (includes coffee grinders)	416	4	19	19	19	19
Coffee Mfg. (packaging)	417	4	12	12	12	12
Utility Meter Equipment (Including Smart Meters)	418	4	12	12	12	12
Repeaters, Concentrators, & Cell Masters	419	4	18	18	18	18
Cablevision	420	4	20	20	20	20
Janitorial Service Equipment	421	4	20	20	20	20
Mailing Machines	422	4	20	20	20	20
CATV/SATV Signal Receiving Equipment	423	4	12	12	12	12
CATV/SATV Distribution Equipment	424	4	15	14	14	14
CATV/SATV Headend Equipment	425	4	15	16	16	16
CATV/SATV Converters, Decoders, Digital Boxes	426	4	30	30	30	30
CATV/SATV Modems & Routers	427	4	25	30	30	30
Television Production Equipment	428	4	19	19	19	19
CATV/SATV House Drops	429	4	14	14	14	14
Snow Cats & Packers & Tree Spray	430	4	24	24	24	24
Film, Motion Picture, non-major Studio	431	4	24	24	24	24
Theater Projection Equipment	433	4	16	16	16	20
Theatre Digital Projection Equipment	434	4	24	24	24	24
Pollution Control M&E	440	4	20	20	20	20
Prof Equip Medical/Dental	450	4	14	14	14	14
Scientific M&E	451	4	14	14	14	14
Surveying Equipment (Non-electronic)	452	4	14	14	14	14
Surveying Equipment - Electronic	453	4	24	24	24	24

Public U-Rent (excluding Heavy Equipment)	460	4	24	24	24	24
Rental Washers/Dryers	461	4	20	20	20	20
Rental Tux/Formal Wear	462	4	30	30	30	30
F & F Rentals	463	4	16	16	16	16
Music Instruments - Rental	464	4	24	24	24	24
Research & Development M&E	470	4	20	20	20	20
Machine Shop Machinery and Equipment Production	471	4	7.5	7.5	7.5	7.5
Metal Sheet Fabrication (production line)	472	4	7.5	7.5	7.5	7.5
Machine Shop Machinery and Equipment (not part of production line, such as lathes)	473	4	12	12	12	12
Time/Attendance Clocks	489	4	24	24	24	24
Office Machines	490	4	24	24	24	24
Blueprinting, photo stating, mimeographing, lithograph (non-electronic)	491	4	16	16	16	16
Mobile Trailer Units	500	8	16	16	16	16
Toilets Portable	510	4	14	14	14	14
Propane Tanks	520	4	12	12	12	12
Music & sound systems	530	4	24	24	24	24
Public Address & Background Sound Systems	531	4	24	24	24	24
Racing Cars	540	8	30	30	30	30
Tower/Satellite Dish	550	4	12	12	12	12
Cell/wireless telephone tower - Tower only	551	4	7.5	7.5	7.5	7.5
Cell/wireless tower - with antennae	552	4	12	12	12	12
Cell/wireless antennae only	553	4	24	24	24	24
GPS Receivers (Not Affixed)	554	4	30	30	30	30
Estimated Assessments - No Depreciation	555	4	0	0	0	0
Railroad Cars	560	8	12	12	12	12
Railroad Car Conversions	561	8	16	16	16	16
Search Lights	580	4	18	18	18	18
Signs Neon/Plastic Illuminated	590	4	19	19	19	19
Signs Electronic	591	4	16	16	16	16
Small Tools, Electronic Testing Equip, Patterns	600	4	24	24	24	24
Samples-Salesperson	601	8	8	8	8	8
Safes/Safety Deposit Boxes	602	4	10	10	10	10
Internet Routers and Modems	607	4	30	30	30	30
Server Computer Equipment/Main Frame Computers	608	4	25	25	25	25

Personal Computers (desktop/laptop/peripherals-e.g., scanner/printer & printer)	609	4	27	27	27	27
Telephone Systems	611	4	30	30	30	30
Software, Canned	612	8	See Sup. Schedule A			
Fax Machines (Also Fax/Phone/Copier Units)	614	4	30	30	30	30
Idle or Stored Equipment	615	4	85	85	85	85
Lotto Machines & kiosks	616	4	30	30	30	30
Point of Sale Computer Systems (POS)	617	4	30	30	30	30
Gambling Equip (Video)	618	4	24	24	24	24
Gambling Equip (Game - Black Jack Table Etc)	619	4	19	19	19	19
Test Equipment	620	3	24	24	24	24
Small Tools (perishable) - i.e. Aircraft, Auto & Service Stations	621	3	24	24	24	24
Game Consoles	622	4	24	24	24	24
Radios 2-Way	630	4	24	24	24	24
Television Sets (For Entertainment)	631	4	24	24	24	24
Pagers	632	4	24	24	24	24
Pager Headend Equipment	633	4	16	16	16	16
Vault Doors	640	4	0	0	0	0
Non-Deprec Special Equipment	642	4	0	0	0	0
Trade Level as of Jan 1	643	4	0	0	0	0
Improvement Leased Land	644	8	0	0	0	0
Timber Contracts Sale	645	8	0	0	0	0
Billboards & Poster Panels	646	4	See Sup. Schedule A			
Health/day Spa Equip-Manual	650	4	16	16	16	16
Health/Day Spa Equip-Electronic	651	4	24	24	24	24
X-Ray Dental/Lab Equip	670	4	18	18	18	18
Med/Lab/Hosp Eq (non-electronic)	672	4	18	18	18	18
Med/Lab/Hosp Eq (electronic/computerized)	673	4	24	24	24	24
Laboratory Equip (computerized)	674	4	24	24	24	24
Vehicles/Trailers (not primarily designed for public streets/highways)	675	8	16	16	16	16
X-Ray Other Than Dental (including vet)	678	4	12	12	12	12
Art Work Decor (Mass Produced)	679	8	14	14	14	14
Art Work & Antiques (Limited production)	680	8	0	0	0	0
# of Laser Discs	681	4	See Sup. Schedule A			
# of Game Cartridges	682	4	See Sup. Schedule A			

# of Video Tapes	683	4	See Sup. Schedule A			
Coin-op video games, video arcade games	684	4	See Sup. Schedule A			
Title Plants	685	4	See Sup. Schedule A			
# of DVD Discs	686	4	See Sup. Schedule A			
Wind Turbines	687	4	10	10	10	10
Solar Panels (Photovoltaic Type)	688	4	8.5	8.5	8.5	8.5
# of Blu-Ray DVD Discs	693	4	See Sup. Schedule A			
Cabling to local peripherals-minor cabling	694	4	27	27	27	27
Permanently installed-major network cabling	695	4	16	16	16	16
3-D Printer - Large Manufacturing	696	4	14	14	14	14
3-D Printer - Desktop	697	4	24	24	24	24
Coin-op Laundromat/Apartment W/D	698	4	24	24	24	24
Server Racks	699	4	16	16	16	16
Tattoo Parlor M&E	701	4	16	16	16	16
Tanning Salon Equipment	703	4	16	16	16	16
Pharmacy Medicine Sorting M&E & Blood Pressure	705	4	24	24	24	24
Video Slot Machines	707	4	24	24	24	24
Pharmacy FF	709	4	16	16	16	16
Grocery & Convenience Store-Bakery, meat processing	710	4	12	12	12	12
Grocery & Convenience Store-Deli Equip-ice maker, dishwasher, salad bar	711	4	19	19	19	19
Ice Making (industrial)	712	4	7.5	7.5	7.5	7.5
Med/Dental CAD/CAM	713	4	14	14	14	14
Software Subscriptions (Reported and assessed at annual cost)	714	4	0	0	0	0
Idle or Stored Leasehold Improvements	915	4	85	85	85	85
Real Property	960	8	100	100	100	100
Leasehold Improvements	968	8	16	16	16	16
Storage tanks	970	8	7.5	7.5	7.5	7.5
Building and Land Imps (4.0)	980	8	4	4	4	4
Building and Land Imps (6.5)	981	8	4	4	4	4