

**IS THIS REAL.....OR PERSONAL?**

Business personal property is typically identified as all property used in connection with the production of income that has not been classified as real property. Frequently, it is difficult to draw a fine line between what is treated as real property and what is treated as personal for ad valorem tax purposes. In many cases, the appraiser must rely on the owner's statement of intent.

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.

A general guide to classification of property is found in the section below.

**PITT COUNTY TAX ASSESSOR'S OFFICE  
GENERAL CLASSIFICATION OF REAL AND TANGIBLE PERSONAL  
PROPERTY  
ASSET NOT SHOWN OR UNSURE...CONSULT TAX OFFICE 252-902-3400**

**REAL PERSONAL DESCRIPTION**

	XX	ACOUSTICAL FIRE RESISTANT DRAPES
XX		AIR CONDITIONING – BUILDING
	XX	AIR CONDITIONING -MANUFACTURING/PRODUCT
	XX	AIR CONDITIONING – WINDOW UNITS
	XX	AIRPLANES
	XX	ALARM SYSTEMS (SECURITY OR FIRE) & WIRING
	XX	APARTMENT-REFRIGERATOR, WASHER, DRYER
XX		APARTMENT-BUILT IN APPLIANCES
	XX	APARTMENT-FURNITURE AND FIXTURES
	XX	APARTMENT-BLINDS, DRAPES, CURTAINS
	XX	ASPHALT PLANTS-BATCH MIX, ETC., MOVEABLE
	XX	ATM – ALL EQUIP. & SELF STANDING BOOTHS
XX		AUTO EXHAUST SYSTEMS FOR BUILDING
	XX	AUTO EXHAUST SYSTEMS FOR EQUIPMENT
	XX	AWNINGS
	XX	BALERS (PAPER, CARDBOARD, ETC.)
	XX	BANK TELLER COUNTERS –SERVICE AREA & RELATED
	XX	BANK TELLER LOCKERS – MOVEABLE OR BUILT-IN
XX		BANK DRIVE THROUGH WINDOWS AND CANOPIES
XX		BANKS NIGHT DEPOSIT,
XX		BANK VAULTS
	XX	BANK VAULT DOORS
XX		BARNS
	XX	BAR AND BAR EQUIPMENT

<b>REAL PERSONAL</b>	<b>DESCRIPTION</b>
XX	BILLBOARDS
XX	BOATS AND MOTORS – ALL
XX	BOILER – FOR SERVICE OF BUILDING
XX	BOILER – PRIMARILY FOR PROCESS
XX	BOWLING ALLEY LANES
XX	BROADCASTING EQUIPMENT
XX	BULK BARN
XX	BURGULAR ALARMS
XX	C-I-P EQUIPMENT
XX	CABINETS ATTACHED TO BUILDING
XX	CABINETS- LEASEHOLD
XX	CABLE TV DISTRIBUTION SYSTEMS
XX	CABLE TV EQUIPMENT & WIRING
XX	CABLE TV SUBSCRIBER CONNECTIONS
XX	CAMERA EQUIPMENT
XX	CANOPIES – FABRIC, VINYL, PLASTIC
XX	CANOPIES – GENERALLY
XX	CANOPY LIGHTING
XX	CAR WASH – ALL EQUIPMENT, FILTERS, & TANKS
XX	CARPET – INSTALLED
XX	CATWALKS FOR EQUIP.
XX	CELLULAR EQUIP.- SMALL BUILDING AT SITE
XX	CELLULAR EQUIP.- FENCES AT CELL SITE
XX	CEMENT PLANTS
XX	CHAIRS – ALL TYPES
XX	CLEAN ROOMS
XX	CLOSED CIRCUIT TV
XX	COLD STORAGE – REFRIGERATION EQUIPMENT
XX	COLD STORAGE BUILT IN (INTERIOR)
XX	COMPRESSED AIR OR GAS SYSTEMS (OTHER THAN BLDG HEAT)
XX	COMPUTER ROOM A/C
XX	COMPUTER ROOM RAISED FLOOR
XX	COMPUTER SCANNING EQUIP.
XX	COMPUTERS AND DATA LINES
XX	CONCRETE PLANTS-ELECTRIC MIXING,CONVEYOR,TANK ETC.
XX	CONSTRUCTION AND GRADING EQUIPMENT
XX	CONTROL SYSTEMS – BUILDING AND EQUIPMENT
XX	CONVEYOR & MATERIAL HANDLING SYSTEMS
XX	COOKING EQUIP. RESTAURANT, ETC.
XX	COOLERS - WALK-IN, SELF STANDING, PREFAB, PORTABLE
XX	COOLERS-WALK-IN PERMANENT (BUILT IN, INTERIOR)
XX	COOLING TOWERS – PRIMARY USE FOR BUILDING
XX	COOLING TOWERS – PRIMARY USE IN MANUFACTURE

**REAL PERSONAL DESCRIPTION**

XX	COUNTER/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	DRAPES & CURTAINS, BLINDS, ETC.
XX	DRINKING FOUNTAINS
XX	DRIVE-THRU WINDOWS-ALL
XX	DRYING SYSTEMS – PROCESS OR PRODUCT
XX	DUMPSTERS
XX	DUST CATCHERS, CONTROL SYSTEMS, ETC
XX	ELECTRONIC CONTROL SYSTEMS
XX	ELEVATORS
XX	ESCALATORS
XX	FANS-FREESTANDING
XX	FARM EQUIPMENT – ALL
XX	FENCING – INSIDE
XX	FENCING – OUTSIDE
XX	FLAGPOLE
XX	FOUNDATIONS FOR MACHINERY AND EQUIP.
XX	FREIGHT CHARGES
XX	FUELS – NOT FOR SALE (LIST AS SUPPLIES)
XX	FURNACES – STEEL MILL PROCESS, ETC.
XX	FURNITURE AND FIXTURES
XX	GAZEBOS
XX	GOLF COURSE AND IMPROVEMENTS (DRAINAGE/IRRIGATION)
XX	GRAIN BINS
XX	GREENHOUSE BENCHES, HEATING SYSTEM, ETC.
XX	GREENHOUSE – ALL
XX	HEATING SYSTEMS, FOR PROCESS
XX	HOPPERS – METAL BIN TYPE
XX	HOSPITAL SYSTEMS, EQUIPMENT & PIPING
XX	HOT AIR BALLOONS
XX	HOTEL/MOTEL TELEVISIONS & WIRING
XX	HUMIDIFIERS – PROCESS
XX	INCINERATORS – EQUIPMENT AND/OR MOVEABLE
XX	INDUSTRIAL PIPING – PROCESS
XX	INSTALLATION COST
XX	IRRIGATION EQUIPMENT

**REAL PERSONAL DESCRIPTION**

XX	KILN HEATING SYSTEM
XX	KILNS – METAL TUNNEL OR MOVEABLE
XX	LABORATORY EQUIPMENT
XX	LAGOON/SETTLING PONDS
XX	LAUNDRY BINS
XX	LAW & PROFESSIONAL LIBRARIES
XX	LEASED EQUIPMENT – LESSOR OR LESSEE POSSESSION
	LEASEHOLD IMPROVEMENTS (LIST IN DETAIL YEARLY)
XX	LIFTS – OTHER THAN ELEVATOR
XX	LIGHTING – PORTABLE, MOVEABLE, SPECIAL
XX	LIGHTING – YARD LIGHTING
XX	LIVESTOCK
XX	MACHINERY AND EQUIPMENT
XX	MEDICAL EQUIPMENT
XX	MILK HANDLING – MILING, COOLING, PIPING, STORAGE
XX	MINERAL RIGHTS
XX	MIRROR (OTHER THAN BATHROOM)
XX	MOBILE HOME –ALL-MUST MEET STATUTE REQUIREMENTS
XX	MOBILE HOME- ALL- DOES <u>NOT</u> MEET STATUTE REQUIREMENTS
XX	MONITORING SYSTEMS BUILDING OR EQUIPMENT
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	OVERHEAD CONVEYER SYSTEM
XX	PACKAGE AND LABELING EQUIPMENT
XX	PAGING SYSTEMS
XX	PAINT SPRAY BOOTHS
	PAINTING – NO ADDED VALUE
XX	PARTITIONS
XX	PAVING
XX	PIPING SYSTEMS – PROCESS PIPING
XX	PLAYGROUND EQUIPMENT – ALL
XX	PNEUMATIC TUBE SYSTEMS
XX	POULTRY EQUIPMENT – HEATERS, FANS, VENTS, ETC
XX	POULTRY EQUIPMENT – FEEDERS AND WATERERS
XX	POULTRY EQUIPMENT – METAL PENS AND GATES
XX	POWER GENERATOR SYSTEMS (AUXILIARY, EMERGENCY, ETC.)
XX	POWER TRANSFORMERS – EQUIPMENT
XX	PUBLIC ADDRESS SYSTEMS (INTERCOM, MUSIC, ETC.)

REAL PERSONAL	DESCRIPTION
XX	RAILROAD SIDINGS (OTHER THAN RAILROAD-OWNED)
XX	REFRIGERATION SYSTEMS – COMPRESSORS, ETC.
XX	REPAIRS – BUILDING
XX	REPAIRS – EQUIPMENT
XX	RESTAURANT FURNITURE (INCL. ATTACHED FLOOR OR BLDG).
XX	RESTAURANT/KITCHEN EQUIP. VENT HOODS, SINKS, WATER HEATER ETC. (COMMERCIAL)
XX	RETURNABLE CONTAINERS
XX	ROCK CRUSHER
XX	ROLL-UP DOORS (INSIDE WALL)
XX	ROLL-UP DOORS (OUTSIDE WALL)
XX	ROOFING
XX	ROOM DIVIDERS/PARTITIONS – MOVEABLE OR BUILT-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 & EQUIP.)
XX	SCALE HOUSES (UNLESS MOVEABLE)
XX	SCALES-TRUCK OR PERMANENT
XX	SCALES-TEMPORARY OR PORTABLE
XX	SCREENS-MOVIE
XX	SECURITY SYSTEMS
XX	SERVICE STATIONS EQUIPMENT – PUMPS, TANKS, LIFTS, & RELATED
XX	SERVICE STATION CANOPIES
XX	SEWER SYSTEMS
XX	SHELVING
XX	SIGNS ALL TYPES INCLUDING ATTACHED TO BUILDING
XX	SINKS – BATHROOM
XX	SINKS – RESTAURANT KITCHEN AREA
XX	SOFTWARE – CAPITALIZED
XX	SOUND SYSTEMS & PROJECTION EQUIPMENT
XX	SPARE PARTS – LIST AS SUPPLIES
XX	SPEAKERS – BUILT-IN OR FREE STANDING
XX	SPRAY BOOTHS
XX	SPRINKLER SYSTEM – ATTACHED TO PRODUCT STORAGE RACKS
XX	SPRINKLER SYSTEM –BUILDING
XX	SUPPLIES (OFFICE & OTHER)
XX	SWIMMING POOLS
XX	SWINE OPERATIONS – FARROWING CRATES & EQUIP.
XX	SWINE - WATERERS & FEEDERS

**REAL PERSONAL DESCRIPTION**

XX	SWINE – METAL PENS & GATES
XX	SWINE – NURSERY EQUIPMENT
XX	SWINE – FANS, VENTS, HEATERS, ETC.
XX	TANKS (ALL-ABOVE & BELOW GROUND)
XX	TELEPHONE SYSTEMS & WIRING – PRIVATE
XX	THEATRE SCREENS – INDOORS
XX	THEATRE SCREENS – OUTDOORS
XX	THEATRE SEATS
XX	TOOLING, DIES, MOLDS
XX	TOWER SITES
XX	TOWERS-MICROWAVE, EQUIPMENT, WIRING & FOUNDATION
XX	TOWERS-TV, RADIO, CATV, CELLULAR, WIRING & FDN
XX	TRANSFORMER BANKS
XX	TRANSPORTATION COST – ALL
XX	TUNNELS – UNLESS PART OF PROCESS SYSTEM
XX	UPGRADES TO EQUIPMENT
XX	UTILITY SYSTEMS (OTHER THAN STATE ASSESSED)
XX	UTILITY SYSTEMS – BUILDINGS FOR PRIVATE
XX	VACUUM SYSTEM, PROCESS
XX	VAULT
XX	VAULT DOOR, INNER GATES, VENTS & EQUIP.
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
XX	WALLS – PARTITIONS, MOVEABLE & ROOM DIVIDERS
XX	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	WELLS – PUMPS, MOTORS, EQUIPMENT, WIRING
XX	WHIRLPOOL/JACUZZI/HOT TUBS
XX	WIRING –POWER WIRING FOR MACHINERY AND EQUIP.