

# Personal Property Subject to Taxation

## **Office:**

Computers/hard and software  
Copiers/FAX machines  
Electronics, communication systems  
Furniture/desks/appliances  
Dispensing machines/coolers  
Professional libraries, signs  
Décor, leasehold improvements

## **Retail Store:**

Furniture for customer & Employee use  
Appliances for customer & employee use  
Racks/displays (including Wall), counters  
POS/cash registers, computers, Office-type personal property, decor  
Spare parts, equipment used in maintenance  
"Rentable" stock (e.g., VCR's, tapes, appliances, furniture, rug shampooers, etc.)

## **Farm:**

(First \$10,000 of equipment "used exclusively in the production of hay and field crops is exempt.)  
Balers/tedders/mowers  
Manure spreaders/ensilage Choppers/wagons/trailers/plows/harrows  
Electric fencing systems  
Planters/harvesters  
Spraying equipment/welders, generators  
Equipment used to maintenance

## **Forest:**

Logging equipment (i.e. log Loaders, bulldozers, whole tree harvesters), chippers  
Chain saws (commercial only)  
Chains/tire chains,  
Maintenance equipment

## **Apartments/Hotels/Motels**

### **Bed & Breakfast/**

### **Residential Facilities:**

Appliances,

furniture/furnishings, decor  
Yard equipment, maintenance equipment, signs  
Food-service equipment, spare parts  
Dispensing machines, supplies

## **Industrial:**

Production machinery, spare parts  
Handling equipment/racks, forklifts  
Computers (hard and software), Office-type personalty (See above), signs  
All trailers  
Communication systems (telephone, radio, paging)

## **Construction Companies:**

All trailers/low boys\*  
Screens  
Blasting equipment/mats  
Non-excised road equipment (e.g., bulldozers, power shovels, etc.)  
Asphalt manufacturing equipment  
Cement mixers/forms  
Power machinery (saws, trowels, jackhammers, etc.)  
Ladders/staging  
Compressors/auxiliary compressor equipment  
Welders, sprayers, etc.  
Office-type property, signs

## **Garages, Automobile Repair:**

All trailers  
Portable lifts, Mechanic's tools  
Compressors, auxiliary compressor equipment  
Rentable equipment (e.g., non-excised, "U-Haul" type equipment for rent)  
Office-type personal property  
Gas pumps, tanks, signs  
Welders, generators, chargers, etc.

## **Commercial Fishing:**

Traps and nets  
Lobster cars

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### **Equipment Rental/Lease:**

All non-excised road, construction  
or yard equipment  
All trailers  
Dispensing machines/water coolers  
Office equipment  
Amusement machines, pinball,  
arcades, lottery machines, etc.

### **Home Occupation:**

Drafting tables  
Beauty parlor equipment  
Office equipment  
Electronic and communication  
Equipment  
Computers (hard & software)  
Machinery & equipment

### **Junkyards:**

Car crushers, tire shredders  
Wreckers  
Personal property used in office,  
Garage & yard.

### **Other:**

All trailers  
All leased personal property

**NOTE: Personal property subject to  
taxation is the same as an assets  
list used for insurance purposes.**

### **Note:**

**Cost is "Installed Cost"**