



Computer equipment includes both data processing systems and computer peripheral equipment. Data processing systems include large central processing mainframes, mid-size central processing units and mini and micro central processing units such as personal computers. Computer peripheral equipment includes monitors and display stations, printers, control units, disk storage devices, and tape storage devices. For more information about assessable software, please refer to State Tax Commission Bulletin No. 14 of 1990.

Sometimes certain machinery and equipment, which is not obviously computer equipment, has computer equipment components. If an owner can provably identify such computer costs, the above schedule could be applied to those costs, also. The burden of such a breakout shall be on the owner and not the assessor.

The above-named schedule may be used in conjunction with either the idle equipment allowance or the economic residual multipliers when the personal property qualifies. This has the practical effect of further reducing the schedule for computer equipment. Please refer to Chapter 15 of Volume II of the Assessor's Manual for more information about the idle equipment allowance and the economic residual multipliers.

This bulletin does not eliminate the short-lived schedule which will still be used for businesses whose assets as a whole (excluding computer equipment and assessable software) qualify for the short-lived schedule.

RESCINDED