

State Tax Commission Bulletin No. 12 of 1999
November 17, 1999
NEW PERSONAL PROPERTY MULTIPLIERS

DATE: November 17, 1999
TO: Assessors, Equalization Directors
FROM: State Tax Commission

RE: NEW PERSONAL PROPERTY MULTIPLIER TABLES AND OTHER NEW PROCEDURES FOR VALUING PERSONAL PROPERTY

On September 2, 1999 and on October 26, 1999, the State Tax Commission (STC) adopted new personal property multiplier tables for use by assessors in the valuation of personal property for property tax assessment purposes. The purpose of this bulletin is to instruct assessors on the use of these new tables. This bulletin will also be useful to taxpayers who wish to know more about the valuation of personal property.

This bulletin does NOT address the following which will be the subject of future bulletins or memos:

1. Personal Property multipliers used to value electric and pipeline transmission and distribution assets.
2. Direction regarding which table of multipliers will be used for the valuation of cellular telephone equipment, pager equipment, and distributive control systems.
3. Instructions regarding the valuation of freestanding communication towers.
4. Current version of the following forms which will be used in the year 2000:
 - a. Form 2698 - Idle, Obsolete, and Surplus Equipment.
 - b. Form 2995 - Declaration regarding a Facsimile Signature.
 - c. [Form L-4143](#) - Statement of Qualified Personal Property.
 - d. [Form 3595](#) - Daily Rental Property.
 - e. [Form 3589](#) - Form for filing Cable TV and Public Utility Assets

In addition to adopting new personal property multiplier tables, the STC also made several other changes in the procedures for valuing and assessing personal property. These changes will also be discussed in this bulletin.

Finally, the STC adopted a new personal property statement, a copy of which is attached to this bulletin.

The State Tax Commission (STC) has also directed that the new personal property multiplier tables and the other new procedures adopted by the Commission be incorporated as part of Chapter 15 of Volume III of the Assessor's Manual.

1) Assessors Required to Use Personal Property Multiplier Tables

In order to have a uniform approach throughout the State, the Tax Commission requires that assessors shall use the personal property multiplier tables and the related procedures adopted by the State Tax Commission and discussed in this bulletin.

The State Tax Commission believes that the use of the tables and the related procedures discussed in this bulletin will result in accurate indicators of true cash value for the total assets of most taxpayers.

The Commission recognizes that there may be special or unusual circumstances related to the valuation of the assets of a particular taxpayer which might cause the assessor to adjust the answer produced by the use of the STC Multiplier Tables. An example of this would be a property which has experienced an obviously abnormal amount of physical deterioration or functional obsolescence. When these special or unusual circumstances occur, the assessor and/or the taxpayer shall seek the advice of the State Tax Commission.

2) The Old STC Personal Property Multiplier Tables

The following are the STC Personal Property Multiplier Tables which were used by assessors for assessment years 1999 and before:

Table 1: Gas Distribution Mains and Equipment

Table 2: Electric Transmission and Distribution and Crude Oil and Fluid Pipelines

Table 2a: Gas Transmission Pipelines

Table 3: Long-Lived

Table 4: Average-Lived

Table 5: Short-Lived

Table 6: Computer Equipment and Assessable Software

A copy of these tables with their yearly multipliers can be found on page A-1 of the addendum to this bulletin.

Tables 1, 2, and 2a will be discussed in a future bulletin.

Tables 3, 4, 5, and 6 have been replaced by the Commission and shall no longer be used starting with the 2000 assessments.

3) The NEW STC Personal Property Multiplier Tables

The State Tax Commission (STC) has adopted the following 7 new personal property multiplier tables:

Table A which now includes furniture and fixtures and certain leasehold improvements assessable on the personal property roll. See paragraph 13 of this bulletin for more information about leasehold improvements.

Table B which now includes machinery and equipment

Table C which now includes rental video games and rental video tapes

Table D which now includes office machines, electronic, video, and test equipment

Table E which now includes consumer-coin operated equipment

Table F which now includes computer and peripheral equipment

Table G which now includes cable TV equipment (This table consists of 3 separate tables for the various types of cable TV equipment.)

Important Note: The above descriptions of the equipment covered by each table are only summary descriptions. Please see the full listing of assets covered by each table starting on page A-3 of this bulletin.

A copy of these tables with their yearly multipliers can be found on page A-2 of the Addendum to this bulletin. Each table is also listed on a separate page (starting on page A-3) along with examples of the personal property to be valued using that table. There is also a separate listing in alphabetical order of all of the examples for all of the tables and a notation of the proper table to use for each. This listing starts on page A-20 of the Addendum

If, after reviewing the tables, an assessor is uncertain which table should be used to value certain personal property, the STC recommends that you fax your inquiries to the Property Tax Division for assistance. The fax number is (517) 373-3553.

4) Differences Between the BDO Seidman Draft Report and the Multiplier Tables Adopted by the STC

Some of the tables adopted by the STC are different from the tables as they appeared in the BDO Seidman Draft Report published on April 30, 1999.

Some of the tables in the BDO Seidman Draft report have been combined with other tables. The assessor is advised to refer to this bulletin for information regarding the Multiplier Tables, not the BDO Seidman Draft Report.

The assessor is advised that the BDO Seidman Final Report is a recommendation to the State Tax Commission, not a statement of STC policy.

5) New Personal property Statement and Related Forms

The State Tax Commission (STC) has adopted a new Personal Property Statement for use by taxpayers starting in 2000. This form is an 8 page form which can be found at the end of the Addendum. This form has also been placed on the Treasury Department's Internet web site. The address for that site is www.treasury.state.mi.us. This form will also soon be programmed on the web site to allow a taxpayer to enter acquisition costs and have true cash values calculated by the program.

CAUTION: The assessor SHALL NOT AUTOMATICALLY accept the true cash values calculated by the taxpayer. It is the assessor's responsibility to review the multipliers selected by the taxpayer and to make an independent judgment regarding the correct multipliers to use.

6) Tables Used to Value a Group of Assets, Not Individual Assets Within the Group

Personal property mass appraisal techniques are of limited use in determining the value of INDIVIDUAL ITEMS of personal property. The underlying assumption associated with the use of the STC Personal Property Multiplier Tables is that the Multipliers will be applied to a GROUP OF ASSETS and that the resulting value for the group will approximate true cash value for the entire group. Since the remaining useful life of individual items in the group will vary, using the multipliers to value one particular asset may not arrive at a correct indication of true cash value for that asset.

The STC therefore recommends AGAINST using the Personal Property Multiplier Tables to value individual items within an asset group.

7) Multipliers Applied to Acquisition Cost of NEW Equipment, NOT to Acquisition Cost of USED Equipment

It is NOT proper procedure to apply the STC Personal Property Multipliers to the acquisition cost of USED equipment. This is true because to do so would result in different values for the same piece of equipment depending on whether it was sold during its useful life or was retained by its original owner.

This policy replaces the policy contained on page 15-3 of Volume III of the Assessor's Manual which is labeled "Original Costs Versus a Recent Sale Price."

The STC recommends that the buyer of used equipment report the historical acquisition cost of the seller for the year in which the seller acquired it as new equipment.

EXAMPLE: A piece of equipment was purchased NEW in 1990, for \$50,000. In 1999, it was sold as USED equipment for \$20,000. The purchaser of the USED equipment should report \$50,000 on the line for 1990 acquisitions. The purchaser should NOT report \$20,000 on the line for 1999 acquisitions.

8) Sales Tax, Freight, and Installation

Page 15-3 of Volume III of the State Tax Commission Assessor's Manual states the following:

Original costs are required to be reported on the personal property statement by year installed. They should include the cost of sales tax, the cost of freight, and the cost of installation.

This requirement has NOT changed.

9) Construction-In-Progress

In the past, the procedure for valuing construction-in-progress provided that all machinery and tools being installed or constructed on tax day should be reported to the assessor at 100% of original costs. The assessor would then deduct a construction-in-progress allowance of 50% to arrive at the true cash value estimate.

On the tax day on which construction was complete, the total costs including freight, installation and sales tax would then be reported in the year of completion even though they were incurred over several years. The assessor would then begin to value the machinery and/or tools using the original cost multipliers. The year of completion would become the year of purchase for reporting purposes on the personal property statement.

THESE PROCEDURES HAVE NOT CHANGED

EXAMPLE: A machine was under construction during calendar year 1998 and \$75,000 of costs were incurred as of 12-31-98. The construction was completed in calendar year 1999 at an additional cost of \$25,000. For this example, \$75,000 should be reported as Construction in Progress on the 1999 Personal Property Statement. \$100,000 should be reported as a 1999 acquisition on the 2000 Personal Property Statement.

10) Assessable Tools, Dies, Jigs, Fixtures, Molds, Patterns, and Gauges

In the past, taxpayers were required to report the net book value of assessable tools, dies, jigs, fixtures, molds, patterns, and gauges (hereinafter referred to as "assessable tooling"). Net book value was then accepted as true cash value. **WHILE THIS PROCEDURE HAS NOT CHANGED**, the State Tax Commission has clarified what is meant by net book value.

Net Book Value: Assessable tools, dies, jigs, fixtures, molds, patterns and gauges and other manufacturing requisites of a similar nature (commonly referred to as "assessable tooling") will be valued at an amount equal to the net book value of the asset. For purposes of personal property reporting, net book value shall be as determined using generally accepted accounting principles (GAAP), in a manner consistent with the taxpayer's established methods of depreciation. The net book value for federal income tax purposes shall not be used for purposes of personal property tax reporting. If an accounting change in estimate is implemented relating to a particular asset, the net book value of that asset, as reported for personal property assessment purposes, shall be the value that would have existed for that asset on December 31 of the current year if a correct estimate had originally been made. In no event shall assessable tooling be reported at an amount less than is indicated by its expected remaining useful life plus salvage value (if applicable under the depreciation method used). The calculation of net book value for personal property reporting purposes shall not be affected by a determination that a change in estimate is unnecessary due to a lack of materiality.

11) Idle Equipment, Obsolete or Surplus Equipment

In the past, separate consideration was given to **idle equipment** and to **obsolete or surplus equipment**.

Idle Equipment was reduced to 50% of the value obtained after applying the normal personal property multipliers to original acquisition costs.

Obsolete or Surplus Equipment was reduced to 25% of the value obtained after applying the normal personal property multipliers to original acquisition costs.

THESE PROCEDURES HAVE CHANGED STARTING WITH 2000 ASSESSMENTS.

Starting with 2000 assessments, the categories of **idle equipment** and **obsolete or surplus equipment** have been combined. If a personal property asset qualifies as either **idle equipment** or **obsolete or surplus equipment**, the assessor shall apply a multiplier of .40 to the value obtained by applying the personal property multipliers to original acquisition costs. If an asset qualifies as both **idle equipment** and **obsolete or surplus equipment**, it still only receives one reduction multiplier of .40. There is no longer any situation where the multiplier is .25 or .50.

This policy replaces that part of the policy contained on page 15-5 of Volume III of the Assessor's Manual which provides for separate multipliers for **idle equipment** and **obsolete and surplus equipment**.

12) Machinery and Equipment Which Contains Computer Equipment Components

In the past, assessors were directed to apply the Computer Equipment Multiplier Table to the cost of computer equipment components contained within individual pieces of machinery and equipment, provided the owner could identify these costs. **THIS PRACTICE IS NO LONGER NECESSARY STARTING WITH 2000 ASSESSMENTS.**

Starting with 2000 assessments, the new Machinery and Equipment Multiplier Table already reflects the fact that some machinery and equipment contains computer equipment components. It will no longer be necessary to break out the costs of computer equipment components contained within individual pieces of machinery and equipment. This directive supercedes certain instructions contained in STC Bulletin No. 9 of 1992.

Important Note: The Tax Commission is studying the valuation of distributive control systems in order to determine whether those systems should be valued using a schedule other than Table B (Machinery and Equipment). A decision regarding this matter will be communicated in a future bulletin.

13) Assessable Leasehold Improvements

Assessable leasehold improvements generally include trade fixtures and improvements of a real property nature made to rented space by a tenant.

Trade fixtures are articles installed by a tenant which are needed for the tenant's business and can be removed by the tenant at the end of the lease. An example of a trade fixture would be a ceiling light which is custom made and identifies the business.

Improvements of a real property nature made to a rented space by a tenant generally include such items as floor finish, wall finish, and ceiling finish. Frequently leases require that these finish items be paid for by the tenant even though they become the property of the landlord upon installation. Michigan Compiled Law 211.8(h) provides that these leasehold improvements can be assessed to the tenant provided that:

- a. the leasehold improvements add to the true cash value of the real property.

(Please see pages 15-18 to 15-21 of Volume III of the Assessor's Manual for more information)

- b. the value added by the leasehold improvements is not otherwise included in the assessment of real property. (in other words, AVOID DOUBLE ASSESSING)

IMPORTANT NOTE: When a property is subject to a long term market lease made prior to 1984, these tenant-installed leasehold improvements cannot be assessed to the owner of the real estate. They can only be assessed to the tenant on the personal property roll.

CAUTION: The assessor must exercise great caution when assessing the value of leasehold improvements of a real property nature to a tenant on the PERSONAL PROPERTY roll. This is true

because, if the assessor is using the cost schedules contained in Volume II of the Assessor's Manual to appraise the building, the REAL PROPERTY assessment will frequently already include these same items. This results in double taxation.

EXAMPLE: When pricing a store using the Calculator Section of Volume II of the Assessor's Manual, the assessor is including the value of a certain amount of floor finish and wall finish etc., with the REAL PROPERTY assessment on the building. If the assessor is also including these items on the PERSONAL PROPERTY assessment of the tenant, DOUBLE ASSESSING will occur which is illegal.

Leasehold improvements assessable on the personal property roll shall be appraised using STC Table A. This policy replaces the policy contained on page 15-20 of Volume III of the Assessor's Manual.

Assessable Leasehold Improvements DO NOT include machine foundations and electrical drops from the main electrical line (or bus duct) down to a machine. These items should be reported along with the piece of machinery they serve. If the taxpayer has mistakenly included property in the Leasehold Improvement account which does not belong there, the assessor should apply the correct multiplier based on the nature of the asset.

14) **Freestanding TV Towers, Radio Towers, and Cellular Telephone Towers**

The Commission has directed that a separate bulletin be prepared regarding the valuation of communication towers. This bulletin will include instructions to assessors regarding the valuation of communication towers.

The Commission has also adopted a separate property statement for use in gathering cost information for communication towers which will be part of that bulletin.

15) **Calculating Capped Value and Taxable Value for Personal Property**

In the past, assessors have been advised that it was usually not necessary to calculate a Capped Value for most personal property which is valued using the STC Personal Property Multiplier Tables. This was generally true because existing property would never increase in value from year to year.

Starting with 2000 assessments, there may be rare occasions where the value of existing personal property increases in the year 2000 over what it was in 1999 (not considering the value of ADDITIONS). If this increase exceeds 5% or the rate of inflation (whichever is less), the assessor shall calculate Capped Value for the current year. In this situation, the Capped Value shall become the Taxable Value of the property.

The following guidelines shall be followed by the assessor regarding the calculation of Capped Value and Taxable Value for personal property in these rare situations:

- a) Capped Value and Taxable Value shall be calculated for the total assets of a company at the location under consideration. The assessor shall NOT separately calculate Capped Value and Taxable Value for a part of the total property being assessed.

EXAMPLE: If part of the personal property assets of a company at a particular location increased in value more than the rate of inflation but the assets AS A WHOLE went down in value, the assessor shall NOT separately calculate Capped Value for the part which increased in value.

- b) The reduction in value on personal property from one year to the next (as reflected in personal multipliers which go down from one year to the next) is not a LOSS in the Capped Value formula.

EXAMPLE: If the assessment on a property is \$50,000 in 1999 and \$49,000 in 2000, the reduction in assessment of \$1000 is not a LOSS in the Capped Value formula. This example assumes there are no new acquisitions for this property during 1999 and no equipment has been removed.

c) If the value of the total personal property covered by one parcel code has increased in value from one year to the next (not considering the value of ADDITIONS), it will be necessary to ascertain the individual ADDITIONS and LOSSES which occurred at the property in the past year. An example of LOSSES would be property which has been removed from the premises during the prior year. An example of ADDITIONS would be new acquisitions of equipment in the prior year. Since property owners do not ordinarily separately report this information, it will be necessary for the property owner to report additional information to allow the assessor to calculate Capped Value.

16) Omitted Property

The following 2 situations will result in omitted property as defined in Section 34d of the General Property Tax Act (assuming that the assessor appraises the property by applying the STC Personal Property Multipliers to the costs). Therefore, the discovery of this omitted property will result in an "addition" in the Capped Value formula. An addition in the Capped Value formula will further result in an increase in Taxable Value over and above the cap of 5% or the rate of inflation (whichever is less).

- a. When a taxpayer fails to report all of the costs that apply to assets.
- b. When a taxpayer has reported an asset in the wrong category and the result is that it was appraised at a lower value than it should have been.

EXAMPLE: A taxpayer reports furniture and fixtures on the computer equipment schedule. This would result in a lower value for the furnitures and fixtures because the computer equipment multiplier table provides a quicker depreciation than the correct table would provide.

ADDENDUM

OLD STC MULTIPLIERS

DO NOT USE FOR 2000 ASSESSMENTS

ORIGINAL COST MULTIPLIERS FOR VALUING TANGIBLE PERSONAL PROPERTY

Assessors, Equalization Departments, and the State Tax Commission will use this schedule in the valuation of personal property for property tax purposes. The amounts arrived at after application of the multipliers to original acquisition cost will be the full true cash value of the property.

MULTIPLIERS FOR MACHINERY & EQUIPMENT AND FURNITURE & FIXTURES

TABLE:	<u>1</u>	<u>2</u>	<u>2a</u>	
TITLE: AGE:	GAS DISTRIBUTION MAINS & EQUIP MULTIPLIER	ELECTRIC T & D & CRUDE OIL & FLUID PIPELINES MULTIPLIER	GAS TRANSMISSION PIPELINES MULTIPLIER	Column 2a approved by the State Tax Commission on 8/13/99
1	99%	98%	97%	
2	97%	94%	91%	
3	94%	90%	86%	
4	93%	88%	81%	
5	92%	86%	76%	
6	90%	84%	71%	
7	90%	83%	67%	
8	89%	82%	63%	
9	88%	81%	59%	
10	88%	80%	56%	
11	87%	79%	53%	
12	86%	78%	51%	
13	86%	77%	49%	
14	85%	76%	47%	
15 & over	84% min	75% min	45% min	
TABLE:	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>

TITLE: AGE:	LONG LIVED MULTIPLIER	AVERAGE LIVED MULTIPLIER	SHORT LIVED MULTIPLIER	COMPUTER EQUIPMENT & ASSESSABLE SOFTWARE MULTIPLIER
1	94%	93%	89%	80%
2	83%	79%	69%	60%
3	74%	67%	53%	50%
4	68%	60%	45%	40%
5	63%	54%	38%	30%
6	59%	49%	32%	20%
7	56%	46%	30% min	10% min
8	54%	44%		
9	52%	42%		
10	50%	40%		
11	48%	38%		
12	46%	36%		
13	44%	34%		
14	42%	32%		
15 & over	40% min	30% min		

**MICHIGAN STATE TAX COMMISSION
PERSONAL PROPERTY MULTIPLIERS
TABLE "A" - WHICH INCLUDES FURNITURE & FIXTURES
Such as Listed Below**

<u>AGE:</u>	<u>% GOOD</u>
1	91%
2	80%
3	69%
4	61%
5	53%
6	47%
7	42%
8	37%
9	33%
10	29%
11	27%
12	24%
13	22%
14	19%
15 & older	12%

Table	Property Type	Equipment
A	Animal Cages	
A	Apartment Furnishings - SEE Hotel	
A	Artwork & Decorations	
A	Auditorium/Theatre Seating	
A	Beauty/Barber Shop Furniture & Fixtures such as	Cabinets, counters & mirrors
A	Beauty/Barber Shop Furniture & Fixtures such as	Chairs
A	Beauty/Barber Shop Furniture & Fixtures such as	Shampoo bowls
A	Benches	
A	Billboards (not freestanding)	
A	Billiard Tables	
A	Bleachers	
A	Childcare/daycare Furniture, Toys & implements	
A	Hotel, motel, resort & model home or apartment furn. such as	Reception desks
A	Hotel, motel, resort & model home or apartment furn. such as	Beds & dressers
A	Hotel, motel, resort & model home or apartment furn. such as	Sofas and chairs
A	Hotel, motel, resort & model home or apartment furn. such as	Tables
A	Leasehold Improvements Installed by Tenant	e.g. items of floor finish, wall finish, ceiling finish but not including items already assessed on the real property roll - See paragraph 13 of State Tax Commission Bulletin 12 of 1999
A	Libraries	
A	Lockers	
A	Medical Furniture and Fixtures such as	Cabinets, counters and sinks
A	Medical Furniture and Fixtures such as	Exam tables, tables, chairs and stools
A	Medical Furniture and Fixtures such as	Light boxes
A	Menu Boards	
A	Mobile Office Trailers	
A	Modular Offices or Rooms	
A	Motel - SEE Hotel	
A	Office Furniture & Fixtures such as	Coat racks
A	Office Furniture & Fixtures such as	Cubicles and partitions
A	Office Furniture & Fixtures such as	Desks, credenzas, hutches, bookcases, tables & chairs
A	Office Furniture & Fixtures such as	File cabinets & systems, storage cabinets
A	Office Furniture & Fixtures such as	Tables and chairs
A	Podiums, Stands and Risers	
A	Pool Tables	
A	Portable Stages	
A	Resort - SEE Hotel	
A	Restaurant Furniture and Fixtures such as	Booths, bars, counters and tables
A	Restaurant Furniture and Fixtures such as	Chairs and stools
A	Restaurant Furniture and Fixtures such as	Sinks

A	Retail Furniture and Fixtures such as	Counters and tables
A	Retail Furniture and Fixtures such as	Display cases, racks and shelving
A	Retail Furniture and Fixtures such as	Shopping carts
A	Retail Furniture and Fixtures such as	Slatwall
A	Signs (not freestanding)	
A	Theater Seating - SEE Auditorium	
A	Trade Fixtures	Such as custom lighting fixtures
A	Uniforms, Linens, Glassware & Silverware	
A	Window Treatments such as Blinds, Draperies & Shades	

**MICHIGAN STATE TAX COMMISSION
PERSONAL PROPERTY MULTIPLIERS
TABLE "B" - WHICH INCLUDES MACHINERY & EQUIPMENT
Such as Listed Below**

<u>AGE:</u>	<u>% GOOD:</u>
1	89%
2	76%
3	67%
4	60%
5	54%
6	49%
7	45%
8	42%
9	38%
10	36%
11	33%
12	31%
13	29%
14	28%
15 and older	23%

B	Amusement/Water Park & Fair Machinery such as	Concession booths
B	Amusement/Water Park & Fair Machinery such as	Rides
B	Amusement/Water Park & Fair Machinery such as	Ticket booths
B	Auto Repair, Service/Gas Station & Oil Change such as	Brake lathes
B	Auto Repair, Service/Gas Station & Oil Change such as	Lube equipment
B	Auto Repair, Service/Gas Station & Oil Change such as	Parts cleaners
B	Auto Repair, Service/Gas Station & Oil Change such as	Pumps and hoses
B	Auto Repair, Service/Gas Station & Oil Change such as	Tanks
B	Auto Repair, Service/Gas Station & Oil Change such as	Tire machines & wheel balancing&alignment machines
B	Barber Shop - SEE Beauty Shop	
B	Batting Cage Equipment	
B	Beauty/Barber Shop Equipment such as	Hair dryers (for example)
B	Blast Furnaces	
B	Boilers	
B	Bottling & Canning Equipment such as	Bottle cleaners and washers
B	Bottling & Canning Equipment such as	Can loaders, unloaders & openers
B	Bottling & Canning Equipment such as	Cappers and cap tighteners
B	Bottling & Canning Equipment such as	Case erectors, packers & sealers
B	Bottling & Canning Equipment such as	Fillers
B	Bottling & Canning Equipment such as	Labelers & label dispensers
B	Bowling Automatic Scoring Eqp (computer controlled)	
B	Bridge Cranes and Hoists	
B	Canning Equipment-SEE Bottling Equipment	
B	Car Wash Equipment such as	Drying/blower equipment
B	Car Wash Equipment such as	Electric pump operated washing systems
B	Car Wash Equipment such as	Pumps and tanks
B	Car Wash Equipment such as	Vehicle Conveyers
B	Car Wash Equipment such as	Water Recycling Systems
B	Car Wash Equipment (Automated)	
B	Cemetery Equipment - SEE Mortuary	
B	Ceramic Equipment-SEE Pottery	
B	Chemical Processing Equipment such as	Hoppers
B	Chemical Processing Equipment such as	Mixing and blending equipment
B	Chemical Processing Equipment such as	Pumps
B	Chemical Processing Equipment such as	Tanks
B	Clay Product Manufacturing Equipment-SEE Stone	
B	Compactors	
B	Compactors & Recycling Equipment	
B	Construction Equipment such as	Asphalt paving plants, distributors, pavers
B	Construction Equipment such as	Backhoes and excavators
B	Construction Equipment such as	Barricades, warning signs, etc.
B	Construction Equipment such as	Boom and bucket equipment on trucks

B	Construction Equipment such as	Brooms, plows and sweepers
B	Construction Equipment such as	Bulldozers
B	Construction Equipment such as	Compactors and rollers
B	Construction Equipment such as	Concrete batch plants, pumps & pavers
B	Construction Equipment such as	Cranes
B	Construction Equipment such as	Dredging equipment
B	Construction Equipment such as	Forklifts, scissor lifts & aerial lifts
B	Construction Equipment such as	Gang and tool boxes
B	Construction Equipment such as	Generators, power units & light plants
B	Construction Equipment such as	Graders and scrapers
B	Construction Equipment such as	Loaders
B	Construction Equipment such as	Pipe layers
B	Construction Equipment such as	Pulverizers and mixers
B	Construction Equipment such as	Tank trucks (unlicensed) and spreaders
B	Construction Equipment such as	Tools
B	Construction Equipment such as	Tractors
B	Construction Equipment such as	Trailers (unlicensed)
B	Construction Equipment such as	Trenchers, boring machines, cable plows&ditch digger
B	Construction Equipment such as	Unlicensed motor vehicles
B	Conveyor Systems	
B	Dry Cleaning & Laundry Equipment such as	Clothes conveyors
B	Dry Cleaning & Laundry Equipment such as	Dry cleaning & laundry machines
B	Dry Cleaning & Laundry Equipment such as	Presses
B	Electrical Connections	From Bus duct down to machine
B	Exercise Equipment - SEE Gym	
B	Exercise Equipment-computerized such as	Automated weight machines
B	Exercise Equipment-computerized such as	Treadmills, exercise cycles & stair climbers
B	Exhaust Systems	
B	Eyeglass Manufacturing Equipment such as	Blocking machines
B	Eyeglass Manufacturing Equipment such as	Edging & grooving machines
B	Eyeglass Manufacturing Equipment such as	Frame warmers
B	Eyeglass Manufacturing Equipment such as	Layout machines
B	Eyeglass Manufacturing Equipment such as	Surfacing machines
B	Eyeglass Manufacturing Equipment such as	Tinting machines
B	Fabricated Manufacturing Equipment such as	Bar Feeds, peelers & straighteners
B	Fabricated Manufacturing Equipment such as	Bending machines
B	Fabricated Manufacturing Equipment such as	Bevelers, chuckers,crimpers & deburrers
B	Fabricated Manufacturing Equipment such as	Drilling & tapping machines
B	Fabricated Manufacturing Equipment such as	Extruders
B	Fabricated Manufacturing Equipment such as	Gear hobbers, shapers and Testers
B	Fabricated Manufacturing Equipment such as	Grinders
B	Fabricated Manufacturing Equipment such as	Iron workers

B	Fabricated Manufacturing Equipment such as	Lapping machines
B	Fabricated Manufacturing Equipment such as	Lathes
B	Fabricated Manufacturing Equipment such as	Mills
B	Fabricated Manufacturing Equipment such as	Press brakes
B	Fabricated Manufacturing Equipment such as	Presses
B	Fabricated Manufacturing Equipment such as	Punches
B	Fabricated Manufacturing Equipment such as	Saws
B	Fabricated Manufacturing Equipment such as	Screw machines
B	Fabricated Manufacturing Equipment such as	Shears & cutters
B	Fabricated Manufacturing Equipment such as	Tube benders, formers and mills
B	Fabricated Manufacturing Equipment such as	Welders and torches
B	Food Processing Equipment such as	Bean graders and snippers
B	Food Processing Equipment such as	Corn cutters and huskers
B	Food Processing Equipment such as	Destoners
B	Food Processing Equipment such as	Extruders
B	Food Processing Equipment such as	Hot water blanchers
B	Food Processing Equipment such as	Juice extractors
B	Food Processing Equipment such as	Peelers and corers
B	Food Processing Equipment such as	Potato chip fryers
B	Food Processing Equipment such as	Rotating feeders
B	Food Processing Equipment such as	Slicers
B	Foundation for Machinery	
B	Gasoline Station Eqp.-SEE Auto Repair	
B	Glass Product Manufacturing Equipment such as	Extruders
B	Glass Product Manufacturing Equipment such as	Glass furnaces
B	Glass Product Manufacturing Equipment such as	Glass presses
B	Glass Product Manufacturing Equipment such as	Sand blasting machines
B	Glass Product Manufacturing Equipment such as	Straight bevellers
B	Glass Product Manufacturing Equipment such as	Straight edgers
B	Golfing Equipment-SEE Landscaping	
B	Gym or Exercise Equipment such as	Exercise cycles and stair climbers
B	Gym or Exercise Equipment such as	Non-automated treadmills
B	Gym or Exercise Equipment such as	Stack weight machines
B	Heat Treatment Machinery such as	Furnaces & ovens
B	Incinerators	
B	Janitorial Equipment-SEE Maintenance	
B	Jewelry&Gem Manufacturing Equipment such as	Hand drills
B	Jewelry&Gem Manufacturing Equipment such as	Polishing equipment
B	Jewelry&Gem Manufacturing Equipment such as	Safes
B	Landscaping & Golf Course Equipment such as	Aerators
B	Landscaping & Golf Course Equipment such as	Brush chippers
B	Landscaping & Golf Course Equipment such as	Edgers & trimmers

B	Landscaping & Golf Course Equipment such as	Golf carts
B	Landscaping & Golf Course Equipment such as	Miniature golf course fixtures/equipment
B	Landscaping & Golf Course Equipment such as	Mowers
B	Landscaping & Golf Course Equipment such as	Power rakes
B	Landscaping & Golf Course Equipment such as	Stump grinders
B	Landscaping & Golf Course Equipment such as	Tillers
B	Laundry Equipment-SEE Dry Cleaning	
B	Lighting (Computer Controlled)	
B	Logging (if assessable) & Saw Mill Equipment such as	Bandmills
B	Logging (if assessable) & Saw Mill Equipment such as	Chippers
B	Logging (if assessable) & Saw Mill Equipment such as	Debarkers
B	Logging (if assessable) & Saw Mill Equipment such as	Feller bunchers
B	Logging (if assessable) & Saw Mill Equipment such as	Forwarders
B	Logging (if assessable) & Saw Mill Equipment such as	Hogs and husks
B	Logging (if assessable) & Saw Mill Equipment such as	Log loaders
B	Logging (if assessable) & Saw Mill Equipment such as	Log turners
B	Logging (if assessable) & Saw Mill Equipment such as	Saws
B	Logging (if assessable) & Saw Mill Equipment such as	Skidders
B	Logging (if assessable) & Saw Mill Equipment such as	Stackers and sorters
B	Logging (if assessable) & Saw Mill Equipment such as	Tree shears and trimmers
B	Logging (if assessable) & Saw Mill Equipment such as	Yarders
B	Maintenance and Janitorial Equipment such as	Cleaning & polishing equipment
B	Maintenance and Janitorial Equipment such as	Floor scrubbers, buffers & power sweepers
B	Maintenance and Janitorial Equipment such as	Vacuums
B	Manufacturing Equipment (Computerized) such as	Drill presses
B	Manufacturing Equipment (Computerized) such as	Electrical discharge machines (EDM)
B	Manufacturing Equipment (Computerized) such as	Fabricators
B	Manufacturing Equipment (Computerized) such as	Gear hobbing machines
B	Manufacturing Equipment (Computerized) such as	Grinders
B	Manufacturing Equipment (Computerized) such as	Lathes
B	Manufacturing Equipment (Computerized) such as	Machining centers
B	Manufacturing Equipment (Computerized) such as	Mills
B	Manufacturing Equipment (Computerized) such as	Press brakes
B	Manufacturing Equipment (Computerized) such as	Presses
B	Manufacturing Equipment (Computerized) such as	Profilers
B	Manufacturing Equipment (Computerized) such as	Punches
B	Manufacturing Equipment (Computerized) such as	Screw machines
B	Manufacturing Equipment (Computerized) such as	Turning centers
B	Mining, Quarrying & Aggregate Processing such as	Conveyors and feeders
B	Mining, Quarrying & Aggregate Processing such as	Crushers
B	Mining, Quarrying & Aggregate Processing such as	Hoppers
B	Mining, Quarrying & Aggregate Processing such as	Loaders and stackers

B	Mining, Quarrying & Aggregate Processing such as	Screening plants
B	Mortuary & Cemetery Equipment	
B	Newspaper Equipment-SEE Printing	
B	Oil Change Equipment - SEE Auto Repair	
B	Painting Equipment such as	Paint booths
B	Painting Equipment such as	Spray equipment
B	Petroleum, Gas & Propane Production & Distribution such as	Oil and gas storage facilities
B	Petroleum, Gas & Propane Production & Distribution such as	Refining plants
B	Pits for Machines	
B	Plastics Manufacturing such as	Chillers
B	Plastics Manufacturing such as	Injection molding machines (manual)
B	Plastics Manufacturing such as	Molding machines
B	Pottery & Ceramic Equipment such as kilns, etc.	
B	Printing & Newspaper Equipment such as	Binding machines
B	Printing & Newspaper Equipment such as	Collating machines
B	Printing & Newspaper Equipment such as	Contact & vacuum frames
B	Printing & Newspaper Equipment such as	Folding machines
B	Printing & Newspaper Equipment such as	Image setters
B	Printing & Newspaper Equipment such as	Ink mixers
B	Printing & Newspaper Equipment such as	Joggers
B	Printing & Newspaper Equipment such as	Labeling machines
B	Printing & Newspaper Equipment such as	Laminators
B	Printing & Newspaper Equipment such as	Paper shears
B	Printing & Newspaper Equipment such as	Perforators
B	Printing & Newspaper Equipment such as	Plate makers, stat cameras & processors
B	Printing & Newspaper Equipment such as	Plate punches
B	Printing & Newspaper Equipment such as	Presses (non-automated)
B	Printing & Newspaper Equipment such as	Stitching machines
B	Printing Equipment-computer controlled	Printing presses & laminators
B	Quarry Equipment - SEE Mining	
B	Recycling Equipment	
B	Restaurant Equipment such as	Beverage Dispensers
B	Restaurant Equipment such as	Blenders
B	Restaurant Equipment such as	Bread Warmers
B	Restaurant Equipment such as	Buffet Tables
B	Restaurant Equipment such as	Bun Warmers
B	Restaurant Equipment such as	Coffee Makers
B	Restaurant Equipment such as	Condiment Stands
B	Restaurant Equipment such as	Dish Washers, Glass Washers
B	Restaurant Equipment such as	Exhaust Hoods
B	Restaurant Equipment such as	Food Display Cases (refrigerated and/or heated)
B	Restaurant Equipment such as	Food Preparation counters/stations (refrig/heated)

B	Restaurant Equipment such as	Freezers
B	Restaurant Equipment such as	Fryers
B	Restaurant Equipment such as	Garbage Disposals
B	Restaurant Equipment such as	Grills
B	Restaurant Equipment such as	Hot Plates
B	Restaurant Equipment such as	Ice Machines
B	Restaurant Equipment such as	Ice Cream Machines
B	Restaurant Equipment such as	Microwaves
B	Restaurant Equipment such as	Milk Shake Machines
B	Restaurant Equipment such as	Mixers
B	Restaurant Equipment such as	Ovens, Ranges and Grills
B	Restaurant Equipment such as	Refrigerators and Coolers
B	Restaurant Equipment such as	Slicers
B	Restaurant Equipment such as	Soup Warmers
B	Restaurant Equipment such as	Stainless Steel Tables
B	Restaurant Equipment such as	Steam Tables
B	Restaurant Equipment such as	Walk-in Coolers and Freezers (Freestanding)
B	Robotics	
B	Rubber Manufacturing Equipment such as	Bailing presses, dryers and slab cutters
B	Rubber Manufacturing Equipment such as	Calendars
B	Rubber Manufacturing Equipment such as	Extruders
B	Rubber Manufacturing Equipment such as	Heating platens
B	Rubber Manufacturing Equipment such as	Injection presses
B	Rubber Manufacturing Equipment such as	Kneaders
B	Rubber Manufacturing Equipment such as	Mixing mills
B	Rubber Manufacturing Equipment such as	Rotary cutters
B	Rubber Manufacturing Equipment such as	Rubber creepers, shredders,
B	Rubber Manufacturing Equipment such as	Separators
B	Saw Mill - SEE Logging	
B	Scales	
B	Ski Lift Machinery & Equipment	
B	Smelting Equipment	
B	Stone & Clay Product Manufacturing such as	Block cutting machines
B	Stone & Clay Product Manufacturing such as	Diamond wire machines
B	Stone & Clay Product Manufacturing such as	Gang saws
B	Stone & Clay Product Manufacturing such as	Head cutting machines
B	Stone & Clay Product Manufacturing such as	Rock drills
B	Stone & Clay Product Manufacturing such as	Stone grinders and polishers
B	Stone & Clay Product Manufacturing such as	Stone routers
B	Supermarket Equipment such as	Dairy cases
B	Supermarket Equipment such as	Frozen product cases
B	Supermarket Equipment such as	Meat cases

B	Supermarket Equipment such as	Produce cases
B	Tanning Beds & Booths	
B	Teller Bank Machines (ATM) (Automated)	
B	Textile Manufacturing Equipment such as	Carding & combing machines
B	Textile Manufacturing Equipment such as	Cleaningµ dusk extracting machines
B	Textile Manufacturing Equipment such as	Dryers
B	Textile Manufacturing Equipment such as	Dye machines
B	Textile Manufacturing Equipment such as	Extractors
B	Textile Manufacturing Equipment such as	Frame machines
B	Textile Manufacturing Equipment such as	Sewing machines
B	Textile Manufacturing Equipment such as	Textile printers
B	Textile Manufacturing Equipment such as	Weaving and knitting machines
B	Textile manufacturing equipment-computerized	
B	Theater Equipment such as	Film projectors and platters
B	Theater Equipment such as	Projection screens
B	Theatre Equipment-computer controlled such as	Automated film projectors
B	Tire Change Equipment-SEE Auto Repair	
B	Trash Containers	
B	Vehicle Mounted Equipment such as	Aerial lifts & telescopic booms & buckets
B	Vehicle Mounted Equipment such as	Cable handlers and reel lifters
B	Vehicle Mounted Equipment such as	Digger derricks
B	Waste & Trash Containers, compactors, recycling equip.	
B	Wire Product Manufacturing such as	Measure, cut & strip machines
B	Wire Product Manufacturing such as	Spoolers
B	Wire Product Manufacturing such as	Straighteners
B	Wire Product Manufacturing such as	Wire cutters
B	Woodworking Equipment such as	Chippers & grinders
B	Woodworking Equipment such as	Clamps
B	Woodworking Equipment such as	Dust collectors
B	Woodworking Equipment such as	Glue applicators & spreaders
B	Woodworking Equipment such as	Jointers
B	Woodworking Equipment such as	Lathes
B	Woodworking Equipment such as	Mortisers & moulders
B	Woodworking Equipment such as	Planers
B	Woodworking Equipment such as	Routers & shapers
B	Woodworking Equipment such as	Sanders
B	Woodworking Equipment such as	Table saws
B	Woodworking Equipment such as	Wood presses

**MICHIGAN STATE TAX COMMISSION
PERSONAL PROPERTY MULTIPLIERS
TABLE "C" - WHICH INCLUDES RENTAL VIDEOS & GAMES**

Such as Listed Below

<u>AGE:</u>	<u>% GOOD:</u>
1	76%
2	53%
3	29%
4 and older	5%

Table	Property Type	Equipment
C	Video Games (Rental)	
C	Video Tapes (VCR, DVD and laser disc)(Rental)	

**MICHIGAN STATE TAX COMMISSION
PERSONAL PROPERTY MULTIPLIERS
TABLE "D" - WHICH INCLUDES OFFICE, ELECTRONIC, VIDEO &
TESTING EQUIPMENT**

Such as Listed Below

<u>AGE:</u>	<u>% GOOD</u>
1	84%
2	64%
3	55%
4	49%
5	44%
6	41%
7	38%
8	35%
9	33%
10	31%
11	29%
12	28%
13	26%
14	25%

15 and older

17%

Table	Property Type	Equipment
D	Audio Production & Broadcast Equipment such as	Amplifiers
D	Audio Production & Broadcast Equipment such as	Cassette decks
D	Audio Production & Broadcast Equipment such as	CD, DVD & laser disc players
D	Audio Production & Broadcast Equipment such as	Decoders
D	Audio Production & Broadcast Equipment such as	Digital players and recorders
D	Audio Production & Broadcast Equipment such as	Equalizers
D	Audio Production & Broadcast Equipment such as	Mixing and editing equipment
D	Audio Production & Broadcast Equipment such as	Receivers
D	Audio Production & Broadcast Equipment such as	Recording equipment
D	Audio Production & Broadcast Equipment such as	Signal, surround sound & ambience processors
D	Audio Production & Broadcast Equipment such as	Speakers
D	Audio Production & Broadcast Equipment such as	Studio transmitting & receiving equipment
D	Audio Production & Broadcast Equipment such as	Tuners
D	Automotive Electronic Diagnostic Eqp. such as	Scopes and analyzers
D	Bindings Machines	
D	Broadcast Equipment - SEE Audio Production	
D	Cable Television Local Origination Equipment	
D	Calculators	
D	Cash Registers (non-computerized)	
D	Coin-operated Devices	Arcade games (video screen)
D	Copiers	
D	Dental - SEE Medical, Hospital/Dental	
D	Electronic Scales	
D	Electronic Surveillance Equipment	
D	Faxes	
D	Hospital: SEE Medical, Hospital/Dental	
D	Laboratory - SEE Medical, Hospital/Dental	
D	Mailing Machines	
D	Medical, Hospital/Dental Laboratory & Electronic Diag such as	Blood analyzers
D	Medical, Hospital/Dental Laboratory&Electronic Diag such as	CAT scans
D	Medical, Hospital/Dental Laboratory&Electronic Diag such as	Centrifuges
D	Medical, Hospital/Dental Laboratory&Electronic Diag such as	Dental lathes
D	Medical, Hospital/Dental Laboratory&Electronic Diag such as	EKGs
D	Medical, Hospital/Dental Laboratory&Electronic Diag such as	Instruments
D	Medical, Hospital/Dental Laboratory&Electronic Diag such as	Laser equipment
D	Medical, Hospital/Dental Laboratory&Electronic Diag such as	Lights
D	Medical, Hospital/Dental Laboratory&Electronic Diag such as	Magnetic resonance imaging (MRI)
D	Medical, Hospital/Dental Laboratory&Electronic Diag such as	Microscopes
D	Medical, Hospital/Dental Laboratory&Electronic Diag such as	Model trimmers
D	Medical, Hospital/Dental Laboratory&Electronic Diag such as	Sterilizers

D	Medical, Hospital/Dental Laboratory&Electronic Diag such as	Ultrasound Equipment
D	Medical, Hospital/Dental Laboratory&Electronic Diag such as	X-ray and Radiology Equipment
D	Motion Picture - SEE Video	
D	Ophthalmology Testing Equipment such as	Keratometers
D	Ophthalmology Testing Equipment such as	Refractors
D	Ophthalmology Testing Equipment such as	Retinal cameras
D	Ophthalmology Testing Equipment such as	Tonometers
D	Overhead Projectors	
D	Photo Processing & Enlarging Equipment such as	Automated film processors
D	Photo Processing & Enlarging Equipment such as	Photo copying and enlarging systems
D	Photography & Developing Equipment such as	Cameras and lenses
D	Photography & Developing Equipment such as	Developing equipment
D	Photography & Developing Equipment such as	Drying cabinets and dryers
D	Photography & Developing Equipment such as	Light boxes and tables
D	Photography& Developing Equipment such as	Enlargers
D	Postage Scales	
D	Satellite Dishes and Receiving Equipment	
D	Shredders	
D	Slide Projectors	
D	Telephone & Telephone System Equipment such as	Phones
D	Telephone & Telephone System Equipment such as	Switchboard equipment
D	Television - SEE Video	
D	Testing and Laboratory Equipment such as	Coordinate measuring machines
D	Testing and Laboratory Equipment such as	Multimeters, ammeters & voltmeters
D	Testing and Laboratory Equipment such as	Optical comparators
D	Testing and Laboratory Equipment such as	Oscilloscopes
D	Testing and Laboratory Equipment such as	Spectrographic analyzers
D	Typewriters	
D	Veterinary - SEE Medical, Hospital/Dental	
D	Video, Motion Picture, TV Production & Broadcast Eqp. such as	Video cassette recorders
D	Video, Motion Picture, TV Production & Broadcast Eqp. such as	Cameras
D	Video, Motion Picture, TV Production& Broadcast Eqp. such as	Character generators
D	Video, Motion Picture, TV Production& Broadcast Eqp. such as	Film chains
D	Video, Motion Picture, TV Production& Broadcast Eqp. such as	Recording & editing equipment
D	Video, Motion Picture, TV Production& Broadcast Eqp. such as	Studio broadcasting equipment
D	Video, Motion Picture, TV Production& Broadcast Eqp. such as	Television and monitors
D	Video, Motion Picture, TV Production& Broadcast Eqp. such as	Video duplicating & editing equipment

**MICHIGAN STATE TAX COMMISSION
PERSONAL PROPERTY MULTIPLIERS
TABLE "E" - WHICH INCLUDES CONSUMER COIN OPERATED
EQUIPMENT**

Such as Listed Below

<u>AGE</u>	<u>% GOOD</u>
1	92%
2	85%
3	77%
4	69%
5	61%
6	54%
7	46%
8	38%
9	30%
10	23%
11 and older	15%

Table	Property Type	Equipment
E	Coin-operated Devices such as	Arcade games (non-Video)
E	Coin-operated Devices such as	Bill change machines
E	Coin-operated Devices such as	Cigarette machines
E	Coin-operated Devices such as	Juke boxes
E	Coin-operated Devices such as	Other vending machines
E	Coin-operated Devices such as	Pinball machines
E	Coin-operated Devices such as	Snack and beverage machines
E	Laundry Equipment (coin operated)	
E	Newsboxes (coin operated)	

**MICHIGAN STATE TAX COMMISSION
PERSONAL PROPERTY MULTIPLIERS
TABLE "F" - WHICH INCLUDES COMPUTER EQUIPMENT**

Such as Listed Below

<u>AGE:</u>	<u>% GOOD</u>
1	60%
2	44%
3	32%

4	24%
5	19%
6	15%
7 and older	8%

Table	Property Type	Equipment
F	Cable Television Converters	
F	Computers, Mainframe such as	Central processing units
F	Computers, Mainframe such as	Terminals
F	Computers, Mainframe such as	Workstations
F	Computers, Midrange such as	Data storage devices
F	Computers, Midrange such as	Hubs
F	Computers, Midrange such as	Servers
F	Computers, Midrange such as	Workstations
F	Computers, Peripheral such as	Additional computer related peripheral equipment
F	Computers, Peripheral such as	Data storage devices
F	Computers, Peripheral such as	Digital cameras
F	Computers, Peripheral such as	Modems
F	Computers, Peripheral such as	Monitors
F	Computers, Peripheral such as	Networking equipment
F	Computers, Peripheral such as	Plotters
F	Computers, Peripheral such as	Scanners
F	Computers, Peripheral such as	Printers
F	Computers, Personal	
F	Gambling Tote Equipment	
F	Global Positioning System Equipment	
F	Lottery Ticket Terminals	
F	Point-of-Sale Equipment (computerized) such as	Check Swipes
F	Point-of-Sale Equipment (computerized) such as	Computers
F	Point-of-Sale Equipment (computerized) such as	Debit/credit card readers
F	Point-of-Sale Equipment (computerized) such as	Delivery service tracking equipment
F	Point-of-Sale Equipment (computerized) such as	Display screens
F	Point-of-Sale Equipment (computerized) such as	Keyboards
F	Point-of-Sale Equipment (computerized) such as	Point of sale terminals
F	Point-of-Sale Equipment (computerized) such as	Printers
F	Point-of-Sale Equipment (computerized) such as	Scales
F	Point-of-Sale Equipment (computerized) such as	Scanners
F	Point-of-Sale Equipment (computerized) such as	Theatre ticket sales systems

MICHIGAN STATE TAX COMMISSION
PERSONAL PROPERTY MULTIPLIERS
TABLE "G" - WHICH INCLUDES CABLE TV EQUIPMENT

**Such as Listed Below
(But NOT Converters and Local Origination Equipment)**

TABLE	G-1	G-2	G-3
AGE	<u>% GOOD</u>	<u>% GOOD</u>	<u>% GOOD</u>
1	97%	94%	98%
2	89%	84%	91%
3	80%	74%	81%
4	72%	66%	72%
5	65%	55%	65%
6	56%	37%	59%
7	48%	24%	55%
8	40%	18%	50%
9	34%	14%	46%
10	28%	11%	41%
11	22%	7%	35%
12	18%	4%	30%
13	14%	2% *	26%
14	10%		22%
15	6%		19%
16	3% *		16%
17			14%
18			12%
19			10%
20			7%
21			4%
22			3%
23			2%*

Table	Property Type	Equipment
G-1	Cable TV Distribution	Aerial cable-distribution electronics
G-3	Cable TV Distribution	Aerial cable-excluding electronics
G-2	Cable TV Distribution	Fiber optic cable electronics

G-1	Cable TV Headend	Antennas
G-1	Cable TV Headend	Basic headend electronics
G-1	Cable TV Headend	Demodulators
G-2	Cable TV Headend	Microwave transmission/receiving equipment
G-1	Cable TV Headend	Modulators
G-1	Cable TV Headend	Processors
G-1	Cable TV Headend	Satellite receivers
G-3	Cable TV Distribution	Fiber optic cable-excluding electronics
G-1	Cable TV Distribution	Subscriber drops
G-1	Cable TV Headend	Scramblers
G-2	Cable TV Distribution	Underground cable-distribution electronics
G-1	Cable TV Distribution	Underground cable-excluding electronics

PERSONAL PROPERTY MULTIPLIER TABLES

ASSETS LISTED IN ALPHABETICAL ORDER

Table	Property Type	Equipment
B	Aggregate Processing- SEE Mining	
B	Agricultural equipment such as tractors/harvesting Eq.	If not exempt under MCL 211.9j
B	Air Compressors	
B	Airport Ground Equipment (unlicensed)	
B	Amusement/Water Park & Fair Machinery such as	Concession booths
B	Amusement/Water Park & Fair Machinery such as	Rides
B	Amusement/Water Park & Fair Machinery such as	Ticket booths
A	Animal Cages	
A	Apartment Furnishings - SEE Hotel	
A	Artwork & Decorations	
D	Audio Production & Broadcast Equipment such as	Amplifiers
D	Audio Production & Broadcast Equipment such as	Cassette decks
D	Audio Production & Broadcast Equipment such as	CD, DVD & laser disc players
D	Audio Production & Broadcast Equipment such as	Decoders
D	Audio Production & Broadcast Equipment such as	Digital players and recorders
D	Audio Production & Broadcast Equipment such as	Equalizers
D	Audio Production & Broadcast Equipment such as	Mixing and editing equipment
D	Audio Production & Broadcast Equipment such as	Receivers
D	Audio Production & Broadcast Equipment such as	Recording equipment
D	Audio Production & Broadcast Equipment such as	Signal, surround sound & ambience processors
D	Audio Production & Broadcast Equipment such as	Speakers
D	Audio Production & Broadcast Equipment such as	Studio transmitting & receiving equipment

D	Audio Production & Broadcast Equipment such as	Tuners
A	Auditorium/Theatre Seating	
B	Auto Repair,Service/Gas Station & Oil Change such as	Brake lathes
B	Auto Repair,Service/Gas Station & Oil Change such as	Lube equipment
B	Auto Repair, Service/Gas Station & Oil Change such as	Parts cleaners
B	Auto Repair, Service/Gas Station & Oil Change such as	Pumps and hoses
B	Auto Repair, Service/Gas Station & Oil Change such as	Tanks
B	Auto Repair, Service/Gas Station & Oil Change such as	Tire machines & wheel balancing&alignment machines
D	Automotive Electronic Diagnostic Eqp. such as	Scopes and analyzers
B	Barber Shop - SEE Beauty Shop	
B	Batting Cage Equipment	
B	Beauty/Barber Shop Equipment such as	Hair dryers (for example)
A	Beauty/Barber Shop Furniture & Fixtures such as	Cabinets, counters & mirrors
A	Beauty/Barber Shop Furniture & Fixtures such as	Chairs
A	Beauty/Barber Shop Furniture & Fixtures such as	Shampoo bowls
A	Benches	
A	Billboards (not freestanding)	
A	Billiard Tables	
D	Bindings Machines	
B	Blast Furnaces	
A	Bleachers	
B	Boilers	
B	Bottling & Canning Equipment such as	Bottle cleaners and washers
B	Bottling & Canning Equipment such as	Can loaders, unloaders & openers
B	Bottling & Canning Equipment such as	Cappers and cap tighteners
B	Bottling & Canning Equipment such as	Case erectors, packers & sealers
B	Bottling & Canning Equipment such as	Fillers
B	Bottling & Canning Equipment such as	Labelers & label dispensers
B	Bowling Automatic Scoring Eqp. (computer controlled)	
B	Bridge Cranes and Hoists	
D	Broadcast Equipment - SEE Audio Production	
F	Cable Television Converters	
D	Cable Television Local Origination Equipment	
G-1	Cable TV Distribution	Aerial cable-distribution electronics
G-3	Cable TV Distribution	Aerial cable-excluding electronics
G-2	Cable TV Distribution	Fiber optic cable electronics
G-3	Cable TV Distribution	Fiber optic cable-excluding electronics
G-1	Cable TV Distribution	Subscriber drops
G-2	Cable TV Distribution	Underground cable-distribution electronics

G-1	Cable TV Distribution	Underground cable-excluding electronics
G-1	Cable TV Headend	Antennas
G-1	Cable TV Headend	Basic headend electronics
G-1	Cable TV Headend	Demodulators
G-2	Cable TV Headend	Microwave transmission/receiving equipment
G-1	Cable TV Headend	Modulators
G-1	Cable TV Headend	Processors
G-1	Cable TV Headend	Satellite receivers
G-1	Cable TV Headend	Scramblers
D	Calculators	
B	Canning Equipment-SEE Bottling Equipment	
B	Car Wash Equipment such as	Drying/blower equipment
B	Car Wash Equipment such as	Electric pump operated washing systems
B	Car Wash Equipment such as	Pumps and tanks
B	Car Wash Equipment such as	Vehicle Conveyers
B	Car Wash Equipment such as	Water Recycling Systems
B	Car Wash Equipment (Automated)	
D	Cash Registers (non-computerized)	
B	Cemetery Equipment - SEE Mortuary	
B	Ceramic Equipment-SEE Pottery	
B	Chemical Processing Equipment such as	Hoppers
B	Chemical Processing Equipment such as	Mixing and blending equipment
B	Chemical Processing Equipment such as	Pumps
B	Chemical Processing Equipment such as	Tanks
A	Childcare/daycare Furniture, Toys & implements	
B	Clay Product Manufacturing Equipment-SEE Stone	
D	Coin-operated Devices	Arcade games (video screen)
E	Coin-operated Devices such as	Arcade games (non-Video)
E	Coin-operated Devices such as	Bill change machines
E	Coin-operated Devices such as	Cigarette machines
E	Coin-operated Devices such as	Juke boxes
E	Coin-operated Devices such as	Other vending machines
E	Coin-operated Devices such as	Pinball machines
E	Coin-operated Devices such as	Snack and beverage machines
B	Compactors	
B	Compactors & Recycling Equipment	
F	Computers, Mainframe such as	Central processing units
F	Computers, Mainframe such as	Terminals
F	Computers, Mainframe such as	Workstations

F	Computers, Midrange such as	Data storage devices
F	Computers, Midrange such as	Hubs
F	Computers, Midrange such as	Servers
F	Computers, Midrange such as	Workstations
F	Computers, Peripheral such as	Additional computer related peripheral equipment
F	Computers, Peripheral such as	Data storage devices
F	Computers, Peripheral such as	Digital cameras
F	Computers, Peripheral such as	Modems
F	Computers, Peripheral such as	Monitors
F	Computers, Peripheral such as	Networking equipment
F	Computers, Peripheral such as	Plotters
F	Computers, Peripheral such as	Scanners
F	Computers, Peripheral such as	Printers
F	Computers, Personal	
B	Construction Equipment such as	Asphalt paving plants, distributors, pavers
B	Construction Equipment such as	Backhoes and excavators
B	Construction Equipment such as	Barricades, warning signs, etc.
B	Construction Equipment such as	Boom and bucket equipment on trucks
B	Construction Equipment such as	Brooms, plows and sweepers
B	Construction Equipment such as	Bulldozers
B	Construction Equipment such as	Compactors and rollers
B	Construction Equipment such as	Concrete batch plants, pumps & pavers
B	Construction Equipment such as	Cranes
B	Construction Equipment such as	Dredging equipment
B	Construction Equipment such as	Forklifts, scissor lifts & aerial lifts
B	Construction Equipment such as	Gang and tool boxes
B	Construction Equipment such as	Generators, power units & light plants
B	Construction Equipment such as	Graders and scrapers
B	Construction Equipment such as	Loaders
B	Construction Equipment such as	Pipelayers
B	Construction Equipment such as	Pulverizers and mixers
B	Construction Equipment such as	Tank trucks (unlicensed) and spreaders
B	Construction Equipment such as	Tools
B	Construction Equipment such as	Tractors
B	Construction Equipment such as	Trailers (unlicensed)
B	Construction Equipment such as	Trenchers, boring machines, cable plows & ditch digger
B	Construction Equipment such as	Unlicensed motor vehicles
B	Conveyor Systems	
D	Copiers	

D	Dental - SEE Medical, Hospital/Dental	
B	Dry Cleaning & Laundry Equipment such as	Clothes conveyors
B	Dry Cleaning & Laundry Equipment such as	Dry cleaning & laundry machines
B	Dry Cleaning & Laundry Equipment such as	Presses
B	Electrical Connections	From Bus duct down to machine
D	Electronic Scales	
D	Electronic Surveillance Equipment	
B	Exercise Equipment - SEE Gym	
B	Exercise Equipment-computerized such as	Automated weight machines
B	Exercise Equipment-computerized such as	Treadmills, exercise cycles&stair climbers
B	Exhaust Systems	
B	Eyeglass Manufacturing Equipment such as	Blocking machines
B	Eyeglass Manufacturing Equipment such as	Edging & grooving machines
B	Eyeglass Manufacturing Equipment such as	Frame warmers
B	Eyeglass Manufacturing Equipment such as	Layout machines
B	Eyeglass Manufacturing Equipment such as	Surfacing machines
B	Eyeglass Manufacturing Equipment such as	Tinting machines
B	Fabricated Manufacturing Equipment such as	Bar Feeds, peelers & straighteners
B	Fabricated Manufacturing Equipment such as	Bending machines
B	Fabricated Manufacturing Equipment such as	Bevelers, chuckers & crimpers & deburrers
B	Fabricated Manufacturing Equipment such as	Drilling & tapping machines
B	Fabricated Manufacturing Equipment such as	Extruders
B	Fabricated Manufacturing Equipment such as	Gear hobbors, shapers and Testers
B	Fabricated Manufacturing Equipment such as	Grinders
B	Fabricated Manufacturing Equipment such as	Iron workers
B	Fabricated Manufacturing Equipment such as	Lapping machines
B	Fabricated Manufacturing Equipment such as	Lathes
B	Fabricated Manufacturing Equipment such as	Mills
B	Fabricated Manufacturing Equipment such as	Press brakes
B	Fabricated Manufacturing Equipment such as	Presses
B	Fabricated Manufacturing Equipment such as	Punches
B	Fabricated Manufacturing Equipment such as	Saws
B	Fabricated Manufacturing Equipment such as	Screw machines
B	Fabricated Manufacturing Equipment such as	Shears & cutters
B	Fabricated Manufacturing Equipment such as	Tube benders, formers and mills
B	Fabricated Manufacturing Equipment such as	Welders and torches
D	Faxes	
B	Food Processing Equipment such as	Bean graders and snippers
B	Food Processing Equipment such as	Corn cutters and huskers

B	Food Processing Equipment such as	Destoners
B	Food Processing Equipment such as	Extruders
B	Food Processing Equipment such as	Hot water blanchers
B	Food Processing Equipment such as	Juice extractors
B	Food Processing Equipment such as	Peelers and corers
B	Food Processing Equipment such as	Potato chip fryers
B	Food Processing Equipment such as	Rotating feeders
B	Food Processing Equipment such as	Slicers
B	Foundation for Machinery	
F	Gambling Tote Equipment	
B	Gasoline Station Eqp.-SEE Auto Repair	
B	Glass Product Manufacturing Equipment such as	Extruders
B	Glass Product Manufacturing Equipment such as	Glass furnaces
B	Glass Product Manufacturing Equipment such as	Glass presses
B	Glass Product Manufacturing Equipment such as	Sand blasting machines
B	Glass Product Manufacturing Equipment such as	Straight bevellers
B	Glass Product Manufacturing Equipment such as	Straight edgers
F	Global Positioning System Equipment	
B	Golfing Equipment-SEE Landscaping	
B	Gym or Exercise Equipment such as	Exercise cycles and stair climbers
B	Gym or Exercise Equipment such as	Non-automated treadmills
B	Gym or Exercise Equipment such as	Stack weight machines
B	Heat Treatment Machinery such as	Furnaces & ovens
D	Hospital: SEE Medical, Hospital/Dental	
A	Hotel, motel, resort&model home or apartment furn. such as	Reception desks
A	Hotel, motel, resort&model home or apartment furn.such as	Beds & dressers
A	Hotel,motel,resort&model home or apartment furn.such as	Sofas and chairs
A	Hotel, motel, resort&model home or apartment furn.such as	Tables
B	Incinerators	
B	Janitorial Equipment-SEE Maintenance	
B	Jewelry&Gem Manufacturing Equipment such as	Hand drills
B	Jewelry&Gem Manufacturing Equipment such as	Polishing equipment
B	Jewelry&Gem Manufacturing Equipment such as	Safes
D	Laboratory - SEE Medical, Hospital/Dental	
B	Landscaping & Golf Course Equipment such as	Aerators
B	Landscaping & Golf Course Equipment such as	Brush chippers
B	Landscaping & Golf Course Equipment such as	Edgers & trimmers
B	Landscaping & Golf Course Equipment such as	Golf carts
B	Landscaping & Golf Course Equipment such as	Miniature golf course fixtures/equipment

B	Landscaping & Golf Course Equipment such as	Mowers
B	Landscaping & Golf Course Equipment such as	Power rakes
B	Landscaping & Golf Course Equipment such as	Stump grinders
B	Landscaping & Golf Course Equipment such as	Tillers
E	Laundry Equipment (coin operated)	
B	Laundry Equipment-SEE Dry Cleaning	
A	Leasehold Improvements Installed by Tenant	e.g. items of floor finish, wall finish, ceiling finish but not including items already assessed on the real property roll - See paragraph 13 of State Tax Commission Bulletin 12 of 1999
A	Libraries	
B	Lighting (Computer Controlled)	
A	Lockers	
B	Logging (if assessable) & Saw Mill Equipment such as	Bandmills
B	Logging (if assessable) & Saw Mill Equipment such as	Chippers
B	Logging (if assessable) & Saw Mill Equipment such as	Debarkers
B	Logging (if assessable) & Saw Mill Equipment such as	Feller bunchers
B	Logging (if assessable) & Saw Mill Equipment such as	Forwarders
B	Logging (if assessable) & Saw Mill Equipment such as	Hogs and husks
B	Logging (if assessable) & Saw Mill Equipment such as	Log loaders
B	Logging (if assessable) & Saw Mill Equipment such as	Log turners
B	Logging (if assessable) & Saw Mill Equipment such as	Saws
B	Logging (if assessable) & Saw Mill Equipment such as	Skidders
B	Logging (if assessable) & Saw Mill Equipment such as	Stackers and sorters
B	Logging (if assessable) & Saw Mill Equipment such as	Tree shears and trimmers
B	Logging (if assessable) & Saw Mill Equipment such as	Yarders
F	Lottery Ticket Terminals	
D	Mailing Machines	
B	Maintenance and Janitorial Equipment such as	Cleaning & polishing equipment
B	Maintenance and Janitorial Equipment such as	Floor scrubbers, buffers & power sweepers
B	Maintenance and Janitorial Equipment such as	Vacuums
B	Manufacturing Equipment(Computerized) such as	Drill presses
B	Manufacturing Equipment(Computerized) such as	Electrical discharge machines(EDM)
B	Manufacturing Equipment(Computerized) such as	Fabricators
B	Manufacturing Equipment(Computerized) such as	Gear hobbing machines
B	Manufacturing Equipment(Computerized) such as	Grinders
B	Manufacturing Equipment(Computerized) such as	Lathes
B	Manufacturing Equipment(Computerized) such as	Machining centers
B	Manufacturing Equipment(Computerized) such as	Mills
B	Manufacturing Equipment(Computerized) such as	Press brakes

B	Manufacturing Equipment(Computerized) such as	Presses
B	Manufacturing Equipment(Computerized) such as	Profilers
B	Manufacturing Equipment(Computerized) such as	Punches
B	Manufacturing Equipment(Computerized) such as	Screw machines
B	Manufacturing Equipment(Computerized) such as	Turning centers
A	Medical Furniture and Fixtures such as	Cabinets, counters and sinks
A	Medical Furniture and Fixtures such as	Exam tables, tables, chairs and stools
A	Medical Furniture and Fixtures such as	Light boxes
D	Medical,Hospital/Dental Laboratory&Electronic Diag such as	Blood analyzers
D	Medical,Hospital/Dental Laboratory&Electronic Diag such as	CAT scans
D	Medical,Hospital/Dental Laboratory&Electronic Diag such as	Centrifuges
D	Medical,Hospital/Dental Laboratory&Electronic Diag such as	Dental lathes
D	Medical,Hospital/Dental Laboratory&Electronic Diag such as	EKGs
D	Medical,Hospital/Dental Laboratory&Electronic Diag such as	Instruments
D	Medical,Hospital/Dental Laboratory&Electronic Diag such as	Laser equipment
D	Medical,Hospital/Dental Laboratory&Electronic Diag such as	Lights
D	Medical,Hospital/Dental Laboratory&Electronic Diag such as	Magnetic resonance imaging(MRI)
D	Medical,Hospital/Dental Laboratory&Electronic Diag such as	Microscopes
D	Medical,Hospital/Dental Laboratory&Electronic Diag such as	Model trimmers
D	Medical,Hospital/Dental Laboratory&Electronic Diag such as	Sterilizers
D	Medical,Hospital/Dental Laboratory&Electronic Diag such as	Ultrasound Equipment
D	Medical,Hospital/Dental Laboratory&Electronic Diag such as	X-ray and Radiology Equipment
A	Menu Boards	
B	Mining,Quarrying & Aggregate Processing such as	Conveyors and feeders
B	Mining,Quarrying & Aggregate Processing such as	Crushers
B	Mining,Quarrying & Aggregate Processing such as	Hoppers
B	Mining,Quarrying & Aggregate Processing such as	Loaders and stackers
B	Mining,Quarrying & Aggregate Processing such as	Screening plants
A	Mobile Office Trailers	
A	Modular Offices or Rooms	
B	Mortuary & Cemetery Equipment	
A	Motel - SEE Hotel	
D	Motion Picture - SEE Video	
E	Newsboxes (coin operated)	
B	Newspaper Equipment-SEE Printing	
A	Office Furniture & Fixtures such as	Coat racks
A	Office Furniture & Fixtures such as	Cubicles and partitions
A	Office Furniture & Fixtures such as	Desks, credenzas, hutches,bookcases,tables &chairs
A	Office Furniture & Fixtures such as	File cabinets & systems, storage cabinets

A	Office Furniture & Fixtures such as	Tables and chairs
B	Oil Change Equipment - SEE Auto Repair	
D	Ophthalmology Testing Equipment such as	Keratometers
D	Ophthalmology Testing Equipment such as	Refractors
D	Ophthalmology Testing Equipment such as	Retinal cameras
D	Ophthalmology Testing Equipment such as	Tonometers
D	Overhead Projectors	
B	Painting Equipment such as	Paint booths
B	Painting Equipment such as	Spray equipment
B	Petroleum, Gas & Propane Production & Distribution such as	Oil and gas storage facilities
B	Petroleum, Gas & Propane Production & Distribution such as	Refining plants
D	Photo Processing & Enlarging Equipment such as	Automated film processors
D	Photo Processing & Enlarging Equipment such as	Photo copying and enlarging systems
D	Photography & Developing Equipment such as	Cameras and lenses
D	Photography & Developing Equipment such as	Developing equipment
D	Photography & Developing Equipment such as	Drying cabinets and dryers
D	Photography & Developing Equipment such as	Light boxes and tables
D	Photography & Developing Equipment such as	Enlargers
B	Pits for Machines	
B	Plastics Manufacturing such as	Chillers
B	Plastics Manufacturing such as	Injection molding machines (manual)
B	Plastics Manufacturing such as	Molding machines
A	Podiums, Stands and Risers	
F	Point-of-Sale Equipment (computerized) such as	Check Swipes
F	Point-of-Sale Equipment (computerized) such as	Computers
F	Point-of-Sale Equipment (computerized) such as	Debit/credit card readers
F	Point-of-Sale Equipment (computerized) such as	Delivery service tracking equipment
F	Point-of-Sale Equipment (computerized) such as	Display screens
F	Point-of-Sale Equipment (computerized) such as	Keyboards
F	Point-of-Sale Equipment (computerized) such as	Point of sale terminals
F	Point-of-Sale Equipment (computerized) such as	Printers
F	Point-of-Sale Equipment (computerized) such as	Scales
F	Point-of-Sale Equipment (computerized) such as	Scanners
F	Point-of-Sale Equipment (computerized) such as	Theatre ticket sales systems
A	Pool Tables	
A	Portable Stages	
D	Postage Scales	
B	Pottery & Ceramic Equipment such as kilns, etc.	
B	Printing & Newspaper Equipment such as	Binding machines

B	Printing & Newspaper Equipment such as	Collating machines
B	Printing & Newspaper Equipment such as	Contact & vacuum frames
B	Printing & Newspaper Equipment such as	Folding machines
B	Printing & Newspaper Equipment such as	Image setters
B	Printing & Newspaper Equipment such as	Ink mixers
B	Printing & Newspaper Equipment such as	Joggers
B	Printing & Newspaper Equipment such as	Labeling machines
B	Printing & Newspaper Equipment such as	Laminators
B	Printing & Newspaper Equipment such as	Paper shears
B	Printing & Newspaper Equipment such as	Perforators
B	Printing & Newspaper Equipment such as	Plate makers, stat cameras&processors
B	Printing & Newspaper Equipment such as	Plate punches
B	Printing & Newspaper Equipment such as	Presses(non-automated)
B	Printing & Newspaper Equipment such as	Stitching machines
B	Printing Equipment-computer controlled	Printing presses & laminators
B	Quarry Equipment - SEE Mining	
B	Recycling Equipment	
A	Resort - SEE Hotel	
B	Restaurant Equipment such as	Beverage Dispensers
B	Restaurant Equipment such as	Blenders
B	Restaurant Equipment such as	Bread Warmers
B	Restaurant Equipment such as	Buffet Tables
B	Restaurant Equipment such as	Bun Warmers
B	Restaurant Equipment such as	Coffee Makers
B	Restaurant Equipment such as	Condiment Stands
B	Restaurant Equipment such as	Dish Washers, Glass Washers
B	Restaurant Equipment such as	Exhaust Hoods
B	Restaurant Equipment such as	Food Display Cases(refrigerated and/or heated)
B	Restaurant Equipment such as	Food Preparation counters/stations(refrig/heated)
B	Restaurant Equipment such as	Freezers
B	Restaurant Equipment such as	Fryers
B	Restaurant Equipment such as	Garbage Disposals
B	Restaurant Equipment such as	Grills
B	Restaurant Equipment such as	Hot Plates
B	Restaurant Equipment such as	Ice Machines
B	Restaurant Equipment such as	Ice Cream Machines
B	Restaurant Equipment such as	Microwaves
B	Restaurant Equipment such as	Milk Shake Machines
B	Restaurant Equipment such as	Mixers

B	Restaurant Equipment such as	Ovens, Ranges and Grills
B	Restaurant Equipment such as	Refrigerators and Coolers
B	Restaurant Equipment such as	Slicers
B	Restaurant Equipment such as	Soup Warmers
B	Restaurant Equipment such as	Stainless Steel Tables
B	Restaurant Equipment such as	Steam Tables
B	Restaurant Equipment such as	Walk-in Coolers and Freezers (Freestanding)
A	Restaurant Furniture and Fixtures such as	Booths, bars, counters and tables
A	Restaurant Furniture and Fixtures such as	Chairs and stools
A	Restaurant Furniture and Fixtures such as	Sinks
A	Retail Furniture and Fixtures such as	Counters and tables
A	Retail Furniture and Fixtures such as	Display cases, racks and shelving
A	Retail Furniture and Fixtures such as	Shopping carts
A	Retail Furniture and Fixtures such as	Slatwall
B	Robotics	
B	Rubber Manufacturing Equipment such as	Bailing presses,dryers and slab cutters
B	Rubber Manufacturing Equipment such as	Calendars
B	Rubber Manufacturing Equipment such as	Extruders
B	Rubber Manufacturing Equipment such as	Heating platens
B	Rubber Manufacturing Equipment such as	Injection presses
B	Rubber Manufacturing Equipment such as	Kneaders
B	Rubber Manufacturing Equipment such as	Mixing mills
B	Rubber Manufacturing Equipment such as	Rotary cutters
B	Rubber Manufacturing Equipment such as	Rubber creepers, shredders,
B	Rubber Manufacturing Equipment such as	Separators
D	Satellite Dishes and Receiving Equipment	
B	Saw Mill - SEE Logging	
B	Scales	
D	Shredders	
A	Signs (not freestanding)	
B	Ski Lift Machinery & Equipment	
D	Slide Projectors	
B	Smelting Equipment	
B	Stone & Clay Product Manufacturing such as	Block cutting machines
B	Stone & Clay Product Manufacturing such as	Diamond wire machines
B	Stone & Clay Product Manufacturing such as	Gang saws
B	Stone & Clay Product Manufacturing such as	Head cutting machines
B	Stone & Clay Product Manufacturing such as	Rock drills
B	Stone & Clay Product Manufacturing such as	Stone grinders and polishers

B	Stone & Clay Product Manufacturing such as	Stone routers
B	Supermarket Equipment such as	Dairy cases
B	Supermarket Equipment such as	Frozen product cases
B	Supermarket Equipment such as	Meat cases
B	Supermarket Equipment such as	Produce cases
B	Tanning Beds & Booths	
D	Telephone & Telephone System Equipment such as	Phones
D	Telephone & Telephone System Equipment such as	Switchboard equipment
D	Television - SEE Video	
B	Teller Bank Machines(ATM)(Automated)	
D	Testing and Laboratory Equipment such as	Coordinate measuring machines
D	Testing and Laboratory Equipment such as	Multimeters, ammeters & voltmeters
D	Testing and Laboratory Equipment such as	Optical comparators
D	Testing and Laboratory Equipment such as	Oscilloscopes
D	Testing and Laboratory Equipment such as	Spectrographic analyzers
B	Textile Manufacturing Equipment such as	Carding & combing machines
B	Textile Manufacturing Equipment such as	Cleaningµ dusk extracting machines
B	Textile Manufacturing Equipment such as	Dryers
B	Textile Manufacturing Equipment such as	Dye machines
B	Textile Manufacturing Equipment such as	Extractors
B	Textile Manufacturing Equipment such as	Frame machines
B	Textile Manufacturing Equipment such as	Sewing machines
B	Textile Manufacturing Equipment such as	Textile printers
B	Textile Manufacturing Equipment such as	Weaving and knitting machines
B	Textile manufacturing equipment-computerized	
B	Theater Equipment such as	Film projectors and platters
B	Theater Equipment such as	Projection screens
A	Theater Seating - SEE Auditorium	
B	Theatre Equipment-computer controlled such as	Automated film projectors
B	Tire Change Equipment-SEE Auto Repair	
A	Trade Fixtures	Such as custom lighting fixtures
B	Trash Containers	
D	Typewriters	
A	Uniforms,Linens, Glassware & Silverware	
B	Vehicle Mounted Equipment such as	Aerial lifts & telescopic booms & buckets
B	Vehicle Mounted Equipment such as	Cable handlers and reel lifters
B	Vehicle Mounted Equipment such as	Digger derricks
D	Veterinary - SEE Medical, Hospital/Dental	
C	Video Games (Rental)	

C	Video Tapes (VCR, DVD and laser disc)(Rental)	
D	Video,Motion Picture, TV Production&Boardcast Eqp. such as	Video cassette recorders
D	Video,Motion Picture,TV Production& Broadcast Eqp. such as	Cameras
D	Video,Motion Picture,TV Production& Broadcast Eqp. such as	Character generators
D	Video,Motion Picture,TV Production& Broadcast Eqp. such as	Film chains
D	Video,Motion Picture,TV Production& Broadcast Eqp. such as	Recording & editing equipment
D	Video,Motion Picture,TV Production& Broadcast Eqp. such as	Studio broadcasting equipment
D	Video,Motion Picture,TV Production& Broadcast Eqp. such as	Television and monitors
D	Video,Motion Picture,TV Production& Broadcast Eqp. such as	Video duplicating & editing equipment
B	Waste & Trash Containers, compactors, recycling equip.	
A	Window Treatments such as Blinds, Draperies & Shades	
B	Wire Product Manufacturing such as	Measure, cut & strip machines
B	Wire Product Manufacturing such as	Spoolers
B	Wire Product Manufacturing such as	Straighteners
B	Wire Product Manufacturing such as	Wire cutters
B	Woodworking Equipment such as	Chippers & grinders
B	Woodworking Equipment such as	Clamps
B	Woodworking Equipment such as	Dust collectors
B	Woodworking Equipment such as	Glue applicators & spreaders
B	Woodworking Equipment such as	Jointers
B	Woodworking Equipment such as	Lathes
B	Woodworking Equipment such as	Mortisers & moulders
B	Woodworking Equipment such as	Planers
B	Woodworking Equipment such as	Routers & shapers
B	Woodworking Equipment such as	Sanders
B	Woodworking Equipment such as	Table saws
B	Woodworking Equipment such as	Wood presses