

**STANDARD EQUIPMENT CLASSIFICATION**  
[www.pbcgov.org/papa/pdf/EconomicLifeGuide.pdf](http://www.pbcgov.org/papa/pdf/EconomicLifeGuide.pdf)  
Preliminary - subject to change prior to taxroll approval

8 Digit CODE	Description	Life	Detailed Description & Notes
00000002	Taxpayer's Estimate	S00	Property Appraiser Use Only
<b>Office /Store Furniture &amp; Support Equipment</b>			
10000000	<b>OFFICE/STORE FIELD EST</b>	C10	Property Appraiser Use Only
10101000	Office Furniture	C08	Desks, chairs etc
10101100	Office LHI	C08	Non Structural Leasehold Improvements
<b>Office Support Equip</b>			
10151000	Office Support/Communication	C06	Telephones, Radios
10159015	Copiers/Fax etc	C06	Copiers/Fax etc
10159020	Appliances (in offices)	C06	Kitchen Appliances
10159099	Office Machines	C06	Non PC machines, Shredders, Typewriters, etc
<b>Merchandise Display Furnishings &amp; Fixtures</b>			
10201000	Store Display Equip	C7R	Shelves, Display Racks
10201100	Store LHI	C7R	Store Leasehold Improvements, not Real Estate
10201500	Merch Display/Cabinets & Cases	C7R	Merch Display/Cabinets & Cases
10202000	Merch Display/Coolers & Warmers	C7R	Grocery Store Coolers etc
10209900	Discount Store Display Equip 07	C7R	Big Box and Discount Stores Only
10901000	ATM's	C06	ATM's
10980000	Supplies	S00	Supplies
<b>Electronic Data Processing Equipment</b>			
15101000	POS Pin Pads	U03	POS Pin Pads
15102000	POS System	U04	Point of Sale System
15103000	POS Server	U06	POS Servers
15151000	Computer Networks/Servers	U06	Computer Servers
15151500	EDP	U06	Digital Lab Testing Equip, Etc
15152000	Computers	U04	Computer System/Network
15152500	Desktops/Laptops	U03	Desktop/Laptop Tablets, I pads
15251500	Computer Software (Not Taxable)	999	Not Taxable
<b>Motor Vehicles</b>			
20151000	Licensed Vehicles (Not Taxable)	999	Vehicle used only for transportation
<b>Signs</b>			
22101000	Billboards (Steel)	C20	Billboards (Steel)
22101300	Billboards(Electronic Components)	U06	Billboards(Electronic Components)
22101500	Billboards (Wood)	C15	Billboards (Wood)
22990000	Signs (Other)	C07	Signs (Other)
<b>Manufacturing and Processing Equipment</b>			
30000000	<b>MFG &amp; PROCESSING EQUIP -FIELD EST</b>	I10	Property Appraiser Use Only
30000005	Mfg & Processing Equipment-05	I05	Hand Tools, Dies, Molds & Jigs
30000006	Mfg & Processing Equipment-06	I06	Construction Equipment for Rent
30000008	Mfg & Processing Equipment-08	I08	CNC machines
30000010	Mfg & Processing Equipment-10	I10	Presses, Welders, Sealers, Boilers, etc
30000012	Mfg & Processing Equipment-12	I12	All Manufacturing
30000015	Mfg & Processing Equipment-15	I15	Specialized Manufacturing(Sugar, Concrete)
30000018	Mfg & Processing Equipment-18	I18	Specialized Manufacturing
30000020	Mfg & Processing Equipment-20	I20	Specialized Manufacturing
30000110	Mfg & Proc Leasehold Imp- 10	C10	Non Structural
30000112	Mfg & Proc Leasehold Imp-12	C12	Non Structural
30000115	Mfg & Proc Leasehold Imp-15	C15	Non Structural
30000118	Mfg & Proc Leasehold Imp-18	C18	Non Structural
30000120	Mfg & Proc Leasehold Imp-20	C20	Non Structural

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<b>Primary Production Equipment</b>			
30100005	Primary Prod Equip-05	C05	Furniture for Rent
30100006	Primary Prod Equip-06	C06	Radio & TV Production Equipment, Drones
30100007	Primary Prod Equip-07	C07	Primary Production Equipment, Fitness Eq
30100008	Primary Prod Equip-08	C08	Laundry Eq, Printing Eq
30100009	Primary Prod Equip-09	C09	Other Non Manufacturing Equipment
30100010	Primary Prod Equip-10	C10	Non Manufacturing Equipment
30100012	Primary Prod Equip-12	C12	Restaurant walk-in coolers,
30100015	Primary Prod Equip-15	C15	Cold Storage, Sugar Milling Eq, Storage Tanks
30100018	Primary Prod Equip-18	C18	Non Manufacturing
30100020	Primary Prod Equip-20	C20	Wells, Lift Stations
30100107	Prim Prod Leasehold Imp- 07	C07	Non Structural
30100108	Prim Prod Leasehold Imp- 08	C08	Non Structural
30100110	Prim Prod Leasehold Imp- 10	C10	Non Structural
30100112	Prim Prod Leasehold Imp- 12	C12	Outdoor & Indoor Industrial Racking
30100115	Prim Prod Leasehold Imp- 15	C15	Non Structural
30100118	Prim Prod Leasehold Imp- 18	C18	Non Structural
30100120	Prim Prod Leasehold Imp- 20	C20	Non Structural (Solar installed before 1 Jan 2018)
30109999	Renewable Energy Source Device	C20	Solar Panels, Wind Generators, etc.
<b>Production Support Equipment</b>			
30200000	<b>PROD SUP - FIELD EST</b>	C10	<b>Property Appraiser Use Only</b>
30200100	Prod Sup - Leasehold Imp	C07	Full Service Restaurant, etc not Real Estate
30201400	Fuel Dispensers, Tanks	C10	Fuel Dispensers & Pumps, Single walled Tanks
30201415	Tanks-Dbl Wall & Elev	C20	Underground tank-dbl walled, Elev steel tank
30202000	Piping	I20	Piping
30202600	Restaurant Equip	C07	Full Service Restaurant
30202607	Fast Food Equip	C07	Limited Service Restaurant
30202107	Fast Food Leasehold Imp	C07	Limited Service Restaurant, etc not Real Estate
30203220	Generators Fixed	I10	Generators Fixed
30203225	Generators Portable	I08	Generators Portable
30203299	Landscape & Lawn	I08	Mowers, Trenchers, Aerifiers, Edgers
30203400	Unlicensed Vehicles	I08	Airport Refuelers, ATVs, Submersibles, etc
30203410	Backhoes	I06	Backhoes
30203412	Cranes	I06	Cranes
30203414	Crawlers	I06	Crawlers
30203416	Forklifts	I08	Forklifts
30203418	Golf Carts	I05	Golf Carts, not landscaping equipment
30203420	Tractors	I08	Not Tractor Trailers
30203422	Loaders	I06	Loaders
30203499	Heavy Construction Equip-other	I06	Bulldozers, Excavators, Pavers, etc
<b>Pollution Control</b>			
30204099	Pollution Control (Submit Form DR 492)	P20	Pollution Control at Salvage Value
<b>Farming</b>			
30400000	Farming Equipment	I08	Harvesters, Sprayers, etc
<b>Buildings &amp; Other Structures not R/E</b>			
30500000	Mobile Offices/Structures	C10	Office Trailers
30500100	Shadehouses	C06	Shadehouses
<b>Vending/Rental Machines &amp; Equip &amp; Software</b>			
30601000	Vending Machines 08	C08	Vending/Rental Machines & Equip
30602000	Ent Media	C03	Entertainment Media: DVD, Games, etc
30602012	Ent Media (@ mkt)	S00	Entertainment Media
30609900	Vending Equip/Games 06	C06	with computer components
30609903	Rental 03	C03	Clothing, mats, linens, not videotapes

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<b>Utilities, Communication Carriers etc</b>			
32000000	Utility -Calculated value	S99	Property Appraiser Use Only
32220000	Switches	T08	Utilities Dept only
32241100	Utility Poles	C20	Utilities Dept only
32243110	Metallic Cable	C12	Utilities Dept only
32243120	Fiber Cable	C20	Utilities Dept only
32244100	Conduit	C20	Utilities Dept only
32244105	Fiber Optic Tube	C10	Utilities Dept only
32311000	Set Top Boxes-Converters	U03	Utilities Dept only
32311200	Customer DSL	U05	Utilities Dept only
32311600	Pay Telephones	U06	Pay Phones
32319900	Pagers	U03	Cell Phones,Pin Pads, etc.
32322000	Ana/Dig Xmission Equip	C10	Utilities Dept only
32322016	WDM Transmission Equip	T06	Utilities Dept only
32322020	Headend Facilities	U08	Utilities Dept only
32322024	Originating DSL	U05	Utilities Dept only
32322026	Modem Equipment	U03	Utilities Dept only
32331600	Cellular Radio	T06	Utilities Dept only
32331606	IP Technologies	U06	Utilities Dept only
32332000	Towers	C20	Utilities Dept only
<b>Special Use Professional Equipment</b>			
40000000	<b>PROFESSIONAL EQUIP - FIELD EST</b>	C08	Property Appraiser Use Only
40100000	Medical Equipment (in Office)	C08	Medical Equipment (in Office)
40101510	Cat Scans	U06	Cat Scans
40101512	MRI	U06	MRI
40101514	Ultrasound Equip	U06	Ultrasound Equip
40101516	X-Ray Equip	U06	X-Ray Equip
40101518	Diagnostic Imaging Equip	U06	Diagnostic Imaging Equip
40101520	Medical Instruments	U05	Medical Instruments
40102000	Computerized Medical Equip	U06	Dialysis Machines
40109900	Medical Equipment (in Hospital)	C08	Medical Equipment (in Hospital)
40101100	Medical Leasehold Imp(in Office)	C08	Medical LHI (in Office)
40101200	Medical Leasehold Imp(in Hospital)	C08	Medical LHI (in Hospital)
40101300	Medical Leasehold Imp(Specialized)	U06	Use for all 6 Yr Equipment
40150000	Bank Safe Deposit Boxes	C15	Bank Safe Deposit Boxes
<b>Rental Unit Furnishings &amp; Equipment</b>			
54000000	<b>RENTAL UNIT - FIELD EST</b>	C08	Property Appraiser Use Only
54100000	Rental Unit Appliances	C06	Rental Unit Appliances
54150000	A/C (Not Central)	C05	A/C (Not Central)
54151000	Rental 05	C05	Property Appraiser Use Only
54152000	Rental 07	C07	Property Appraiser Use Only
54200000	Rental Unit Furniture	C08	Rental Unit Furniture
54201000	Rental Unit Fitness Equipment	C08	Fitness Equipment Only
54202000	Rental Unit Outdoor	C10	Playground, Pool, Outdoor Equipment
54990000	TV/DVD	C05	TV/DVD
89000000	Art Work	S00	Art Work
99999999	Real Estate (Not Taxable)	999	Structural Elements, Carpet, Wallpaper, etc