

## CLASS DESCRIPTIONS FOR 2026

**Class 1-Short Life Property:** Barricades/Warning signs, Canned Computer Software, Patterns, Jigs & Dies, Hotel/Hospital Linen, Motion Picture Prints, Pallets, Pots & Pans, Silverware, Uniforms, Utensils Rental Video Tapes, CD's, DVD's and Computer Games are to be valued at \$15.00 per unit for the first years, \$3.00 per unit thereafter.

**Class 2-Computer Integrated Machinery:** This class is defined as machinery which cannot operate without the computer and the computer cannot perform functions outside the machine: Computer Driven Mills, Computer Integrated Manufacturing Machinery, Computer integrated Fabrication Machinery, Computerized Machine Lathes, Computerized Assembly Machinery, Other Computer Integrated Machinery, CAT Scanners, Mammography Unit, MRI Equipment

**Class 3-Short Life Trade Fixtures:** Bank ATM Machines, Reservation Terminals, Office Machines, Shopping Carts, Microwave Comm. Equipment, Automotive Emissions Testing Equipment, Rent-to-own Merchandise, Video Game Machines, Small Equipment Rentals, Fax Machines(Fax Only), Vending Machines, Auto Engine Analyses Equipment, Alarm Systems, Cash Registers, Pneumatic Tube System(Banks), Drive-Up Windows(Banks), Telephone Equipment & Systems, Music, Stereo & Sound Systems, Photo Processing Equipment & Cameras, Surveillance Camera Systems, Drones

**Class 5-Long Life Trade Fixtures:** Furniture, Buildings Mobile Type, Movable Partitions, Cabinets & Shelves, Office Furniture, Water Slides, Bars & Sinks, Booths, Tables & Chairs, Beauty/Barber Shop Fixtures, Motel/Hotel Beds & Furniture, Display Cases/Racks, Signs Mechanical & Electrical, Musical Instruments, Cashier Islands, Televisions, Tanning Booths, Check Out Counters, Decorations

**Class 8-Medical & Dental Equipment:** Microscopes, Medical Equip/Instruments, Dental Equip/Instruments, Sterilizers, Lensometers, Hospital Equipment, Exam Tables & Chairs, Mesoptometers, Optical Equipment, X-Ray Machines

**Class 8- Machinery & Equipment:** Manufacturing & Processing Machinery, Incinerators, Printing Equipment, Fork Lift (Battery/Propane), Golf Cart, Auto Service Repair Equipment, CATV Head Ends, CATV Connection/Distribution, Bakery Equipment, Refrigeration Equipment, Kilns/Dry & Tunnel, Distillery Equipment, Laundry & Dry Cleaning Equipment, Meat Packing Equipment, Packaging Equipment, Bottling Equipment, Wood Milling Equipment, Machine Shop Equipment, Food Preparation Equipment, Over Head Cranes, Portable and Stationary Backup Generators, Ski Lift Machinery

**Class 12-Computer Hardware:** Mainframe Computers, Personal Computers, Copy Machines, LAN Systems, Cad/Cam Systems, Combination Copy/Fax/Scanner/Printer Machines, Data Processing Equipment, Data Processing Peripherals, Point of Sale Systems (Non Manual)

**Class 13-Heavy Equipment:** Construction Equipment, Backhoes, Graders, Pavers, Quarrying Equipment, Wind Driven Generators, Cranes Construction, Excavators, Batch Plants, Log Skidders and Loaders, Mining Equipment, Compaction Equipment, Loaders, Scrapers, Snow Cats, Pavement Sweepers, Portable Conveyers, Wind Driven Generators

**Class 16-Long Life Property:** Billboards, Sign Towers, Buried Cable, Storage and Shipping Containers, Grain Elevators/Non-Farm, Broadcast and Cell Towers, Bulk Storage Tanks (Underground and Surface), Pipelines, Truck Scales, Oil and Gas Gathering Systems, Ski Lift & Tram Towers, Solar Panels/All Electric Generating Equipment