

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

OFFICE OF TAX ADMINISTRATION

2016 GENERAL REAPPRAISAL

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

VOLUME 04.0

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL IMPROVEMENTS

APPENDIX 01

REAL PROPERTY vs. PERSONAL PROPERTY

REAL PROPERTY vs. PERSONAL PROPERTY

GENERAL DEFINITIONS

Real Property

For purposes of this document, “Real Property” and “Real Estate” have the same meaning. The terms include both land and everything that is attached to the land, when the attachment is made with the intention that it be permanent.

Personal Property

Personal property is essentially all property that is not considered real property. Personal property can be classified as **tangible**, when the item has physical form with inherent value (such as a boat or motor vehicle) or **intangible**, when the property itself has no physical form, although it may be represented by a physical object. For example, there is very little or no value in the paper and ink that make up a promissory note, but the note represents the intangible right to receive payments in the future.

NORTH CAROLINA GENERAL STATUTE DEFINITIONS

§ 105-273. Definitions.

The following definitions apply in this Subchapter:

...

(2) Appraisal. - The true value of property or the process by which true value is ascertained.

...

(13) Real property, real estate, or land. - Any of the following:

- a. The land itself.
- b. Buildings, structures, improvements, or permanent fixtures on land.
- c. All rights and privileges belonging or in any way appertaining to the property.
- d. A manufactured home as defined in G.S. 143-143.9(6), unless it is considered tangible personal property for failure to meet all of the following requirements:
 1. It is a residential structure.
 2. It has the moving hitch, wheels, and axles removed.
 3. It is placed upon a permanent foundation either on land owned by the owner of the manufactured home or on land in which the owner of the manufactured home has a leasehold interest pursuant to a lease with a primary term of at least 20 years and the lease expressly provides for disposition of the manufactured home upon termination of the lease.

(14) Tangible personal property. - All personal property that is not intangible and that is not permanently affixed to real property.

OTHER ISSUES

It can be difficult at times to determine whether an item has been attached to real property with the intention of making the attachment permanent, such as when an item is very large or otherwise difficult to remove, or when the real property is being leased, and the items are attached by or for the tenant's use.

The following list of real and personal property items, although not exhaustive or comprehensive, provides examples of the distinction between real and personal property for property tax purposes. The items listed are intended to provide guidance for typical situations. In circumstances where taxable property is not specifically listed in the chart below, property owners are encouraged to contact the Office of Tax Administration for guidance in whether an item should properly be listed as real or personal property.

It should be noted that the basic rates listed in this document for real property improvements, especially those pertaining to commercial properties, are standardized rates based on specified building components. These rates do not include improvements or features beyond those specified, even though they would likely be taxable. Such extra improvements or features will be appraised and, whether real or personal in nature, may be either listed as a miscellaneous item of real property or, in the alternative, considered to be personal property for listing purposes.

REAL PROPERTY vs. PERSONAL PROPERTY

Property Type	Real Property	Personal Property	Public Service
A			
Acoustical fire resistant drapes & curtains		X	
Air Conditioning - building air conditioning	X		
Air Conditioning - window units, package	Package	Window	
Alarm Systems (Security or Fire) & Wiring	Banks	All other	
Appliances (built-in) - Dishwashers		X	
Appliances (built-in) - Garbage Disposals		X	
Appliances (built-in) - Microwave oven		X	
Appliances (built-in) - Refrigerators		X	
Appliances (built-in) - Range/Stove		X	
Appliances (built-in) - Washer/Dryer		X	
Appliances (free standing/slide-in) - Dishwashers		X	
Appliances (free standing/slide-in) - Garbage Disposals		X	
Appliances (free standing/slide-in) - Microwave oven		X	
Appliances (free standing/slide-in) - Refrigerators		X	
Appliances (free standing/slide-in) - Range/Stove		X	
Appliances (free standing/slide-in) - Washer/Dryer		X	
Asphalt plants - batch mix, etc., moveable		X	
ATM - All Equipment & Free-Standing Booths	Booth	ATM & Equip.	
Auto Exhaust Systems - built-in floor	X		
Auto Exhaust Systems - flexible tube type		X	
Awnings		X	
B			
Balers (Paper, Cardboard, Etc.)		X	
Banks - Closed circuit TV - Pneumatic		X	
Banks - Currency lockers		X	
Banks - Drive through canopies	X		

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

Banks - Drive through windows	X		
Banks - Inner gates	X		
Banks - Night Depository		X	
Banks - Pneumatic tube systems		X	
Banks - Safe Deposit Boxes		X	
Banks - Teller lockers		X	
Banks - Teller service area		X	
Banks - Teller service system		X	
Banks - Vault doors		X	
Banks - Vaults	X		
Banks - Visual pneumatic		X	
Bar and Bar equipment	Bar	Bar Equip.	
Boiler - for service of building	X		
Boiler - primarily for process		X	
Bowling Alley Lanes		X	
Broadcasting Equipment		X	
Bulk Barns		X	
C			
Cabinets	Apts.	All Other	
Canopies - Attached to building	X		
Canopies - Fabric, Vinyl, Plastic - Ath & Free Stdg		X	
Canopies - Free Standing	X		
Canopies - Gas Station	X		
Canopies - Lights for	X		
Carpet - wall-to-wall	X		
Car Wash - all equipment		X	
Catwalks for equipment	X		
Cellular Equipment - Building at cell site			X
Cellular Equipment - Fences at cell site			X
Clean Rooms - Conventional Construction	X		
Clean Rooms - Modular Construction		X	

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

Clean Rooms - Softwall Construction		X	
Cold Storage - built-in cold storage rooms	X		
Cold Storage - refrigeration equipment		X	
Compressed air systems		X	
Computer Room - Air Conditioning	X		
Computer Room - Raised floor	X		
Computer Room - Special Wiring	X		
Control Booth(s)		X	
Concrete Plant - electronic mixing		X	
Control Systems - electronic		X	
Conveyor Systems		X	
Conveyor System - Overhead		X	
Cooking Equipment (restaurant, etc.)		X	
Coolers - Super Market all types		X	
Coolers - (walk-in) permanent or free standing	X		
Coolers - (walk-in) prefab, portable		X	
Cooling Towers - primary use for building	X		
Cooling Towers - primary use in manufacturing		X	
Counters/Reception Areas - Built-in	X		
Counters/Reception Areas - Moveable		X	
Cranes - Heavy duty overhead in building		X	
D			
Dance Floor (Bars/Cocktail Lounges)	X		
Dairy Processing Plants - all process items		X	
Diagnostic Center Equipment (automotive)		X	
Display Cases		X	
Dock Levelers		X	
Drinking Fountains	Built-in	Moveable	
Drying Systems (special heating for process)		X	
Dumpsters		X	
Dumpster Enclosures		X	

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

Dust Catchers, Control Systems, Etc.		X	
E			
Electronic Control Sys (weighing, mixing, etc.)		X	
Elevators	X		
Escalators	X		
F			
Fans - freestanding		X	
Fast Food Restaurants - Drive-thru windows	X		
Fencing - Inside buildings (chain link >= 6')	X		
Fencing - Outside buildings (chain link >= 6')	X		
Fire Alarm Systems		X	
Flagpole		X	
Floors - computer Room	X		
Foundations - for machinery & equipment		X	
Furnaces - steel mill process, etc., foundry		X	
G			
Gazebos - not permanently attached to realty		X	
Golf Course Improvements (permanently affixed)	X		
Grain Bins - not permanently attached to realty		X	
Greenhouse - benches, heating system, etc.		X	
Greenhouse - structure of PVC piping		X	
Greenhouse - structure permanently affixed	X		
H			
Heating Systems - process		X	
Hoppers - metal bin type		X	
Hospital Systems - oxygen, equipment & piping	Piping	Equipment	
Humidifiers - process		X	
I			
Incinerators - moveable, metal type		X	
Industrial Piping - process		X	
Irrigation - moveable equipment		X	

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

Irrigation - underground equipment		X	
J			
K			
Kilns - heating system		X	
Kilns - metal tunnel, moveable		X	
L			
Lagoons and Settlement Ponds	X		
Laundry Bins		X	
Lifts - other than elevator		X	
Lighting - yard lighting		X	
M			
Milk Handling - milking, cooling, piping		X	
Mineral Rights	X		
Mirrors - other than bathrooms		X	
N			
O			
Oil Company Equipment - pumps, supplies, etc.		X	
Ovens - food processing		X	
P			
Package and Labeling Equipment		X	
Paging Systems		X	
Paint Spray Booths - built-in	X		
Parking - Decks - Lighting	X		
Parking - Surface Parking Lots - Lighting	X		
Paving	X		
Piping Systems - process		X	
Playground Equipment		X	
Pneumatic Tube Systems		X	
Portable Bldgs (greenhse, construction, etc.)		X	
Poultry Equipment - Feeders and Waters		X	
Poultry Equipment - Heaters, fans, vents, etc.		X	

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

Poultry Equipment - Metal pens and gates		X	
Power Generator Sys (auxiliary, emergency, etc.)		X	
Power Wiring - process		X	
Process Piping		X	
Public Address Systems (intercom, music, etc.)		X	
Q			
R			
Racks and/or Shelving - portable, removeable		X	
Railroad Sidings (other than railroad-owned)		X	
Refrigerators in Leased Apartments	See	Appliances	
Refrigeration Systems - compressors, etc.		X	
Restaurant - Fans		X	
Restaurant - Furniture and seating packages		X	
Restaurant - Hoods (cooking)		X	
Restaurant - Kitchen Equipment		X	
Restaurant - Kitchen Hot Water Heater		X	
Restaurant - Sinks	Built-in	Moveable	
Restaurant - Vent(s)		X	
Rock Crusher		X	
Roll-up Doors	X		
Room Dividers and Partitions (moveable)		X	
S			
Safes - Free-standing		X	
Safes - wall	X		
Satellite Dishes - Residential use		X	
Satellite Dishes - Com/Ind/Ins use		X	
Scale Houses (not portable)	X		
Scales - In-ground and above-ground		X	
Security Shutters, rolling metal		X	
Screens - Drive-in outdoor theater	X		
Screens - Movie indoor	X		

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

Seats - theater		X	
Security Systems - Banks Only	X		
Service Station Equipment - canopies	X		
Service Station Equipment - lifts & other equipment		X	
Service Station Equipment - pumps		X	
Service Station Equipment - underground tanks		X	
Signs - attached to building		X	
Signs - free standing		X	
Sinks - bathroom	X		
Sinks - kitchen	X		
Sound Systems		X	
Speakers - built-in		X	
Speakers - freestanding		X	
Special Lighting		X	
Spray Booths (unless built-in)		X	
Sprinkler System - attached to product racks		X	
Sprinkler System - fire protection	X		
Sprinkler System - process		X	
Stove, Range - in leased apartments	See	Appliances	
Swimming Pools - above ground		X	
Swimming Pools - in ground	X		
Switchboard (motel, etc.)		X	
Swine Operations - Farrowing crates & equip		X	
Swine Operations - Waters and feeders		X	
Swine Operations - Metal pens and gates		X	
Swine Operations - Nursery equipment		X	
Swine Operations - Fans, vents, heaters, etc.		X	
T			
Tanks - above ground		X	
Tanks - manufacturing, process, etc.		X	
Tanks - service station underground gasoline		X	

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

Towers - CATV		X	
Towers - Cellular telephone			X
Towers - microwave		X	
Towers - radio		X	
Towers - TV		X	
Transformer Banks		X	
Tunnels - unless part of process system	X		
U			
Utility Systems - other than State Assessed	X		
Utility Systems - buildings for private	X		
V			
Vacuum Systems - process		X	
Vent Fans - freestanding		X	
Ventilation Systems - building improvement	X		
Ventilation Systems - manufacturing, process		X	
W			
Walk-in Coolers - portable or prefab, etc.		X	
Wallpaper and/or Paint - As wall finish	X		
Walls - partitions, portable		X	
Water Coolers	Built-in	Moveable	
Water Lines - for process above or below ground		X	
Water Tanks - process equipment		X	
Wells	X		
Wells - pumps, motors, equipment		X	
Wiring - power wiring for machinery & equip	Basic Service	Other	