Classification of Property

This list is not all inclusive. For assets not shown or for questions, please contact the Guilford County Tax Department Business Personal Property section for assistance at 336-641-3345.

Item	Real	Personal
Above ground tanks		Х
Alarm systems (fire or security)		Х
Appliances- Apartments/Student Housing (in unit)	Х	
Asphalt batch plants (portable)		Х
ATM		Х
Auto exhaust systems (built in floor or ceiling)	Х	
Auto exhaust systems (flexible tube type)		Х
Awnings		Х
Balers		Х
Bar		Х
Billboards		Х
Boiler (comfort of workers)	Х	
Boiler (process related)		Х
Booths		Х
Bowling alley lanes		Х
Brewery, Distillery, Winery equipment		Х
Buildout (no other information)		Х
Built-in Microwaves (rental properties)	Х	
Canned software (capitalized)		X
Canopies		Х
Car Wash (all equipment)		Х
Catwalks		Х
Ceiling Fans		Х
Chandeliers		Х
Cold storage equipment		Х
Cold storage rooms (built in)	Х	
Computers		Х
Conveyors		Х
Coolers (walk in)		Х
Cubicals/partitions		X
Dairy processing plant		Х
Dance Floors		X
Design cost		X
Dishwashers		Х
Dishwashers (rental properties only)	Х	
Display cases		X

Disposals (rental properties)	X	
Dock levelers	X	
Drive-thru		Х
Drones		X
Dust catchers		X
Electrical (process related)		Х
Elevators	Х	
Environmental equipment		Х
Escalators	Х	
Fencing- All	Х	
Fire suppression (bldg related)	Х	
Fire suppression (product related)		Х
Flooring (hotels, offices, bldg owner put in)	Х	
Flooring (malls & strip malls)		Х
Floors (computer room)		Х
Food Truck (equipment)		X
Foundations for machinery		Х
Fountains		Х
Furniture & Fixtures		X
Gas pumps		X
Gas station awnings/canopies	Х	
Gas Tanks (underground)		Х
Gate & Security Equipment for Fencing		X
Gazebos		X
Generators		X
Golf carts		X
Golf course irrigation	Х	
Grain bins		Х
Grease traps		Х
Greenhouses (not permanently affixed)		Х
Hoppers		Х
Humidifiers		Х
HVAC	Х	
HVAC (process related)		Х
Incinerators		Х
Industrial piping (process related)		Х
Installation Cost		X
Irrigation equipment		X
Kilns		Х
Kiosk		Х
Kitchen equipment (food service)		Х
Law libraries		Х
Lifts		Х
Lighting (over and above normal lighting)		Х
Mezzanine- attached to building	Х	
Mezzanine- attached to racks		Х
Millwork		Х

Mirrors (other than bathrooms)	$\overline{}$	X
Mixers (truck mounted)		X
Mobile office		X
Molds		X
Murals		X
Paint- wall recovering	Х	
Paint spray booths	^	Х
Paving	Х	
Piping systems used for process	- ^ -	X
Playground equipment		X
Plumbing (normal for building)	X	
Plumbing (over and above normal for building)	 ^ 	Х
Pneumatic tube systems		X
Portable buildings		X
Process related leasehold improvements		X
Public address system/ intercom	+	X
Refrigerators	+	X
Remodels (no other information)		X
Renovations (no other information)		X
Repairs (building related)	X	
Returnable containers		Х
Roll up doors-All		X
Roofs	X	
Rooms Self-Contained or Special Purpose (walls, ceiling, floors)		Х
Safe deposit boxes		Х
Safes in wall or self standing		Х
Scales		Х
Seating		Х
Security system		Х
Sheds		Х
Shelving		Х
Showroom Improvements		Х
Signs		Х
Silo		Х
Sinks (bathroom)	Х	
Sinks (kitchen, salons, etc)		Х
Solar Equipment (Photovoltaic & Solar Thermal)		Х
Solar Equipment (used to heat & cool building)	Х	
Solar Farm- Electricity Generation Equipment		Х
Sound systems & speakers		Х
Specialty Flooring (process)		Х
Spray booths		Х
Storefronts		Х
Stove Hoods (rental properties)	Х	
Stoves (rental properties)	Х	
Student Housing Furnishings		Х

Swimming pools	Х	
Tanks (manufacturing process)		X
Tanks (permanently affixed to building)	Х	
Tanks (underground)		Χ
Tanks free standing)		X
Theatre screens (indoor)		Χ
Theatre screens (outdoor)	Х	
Trailers- Office		Χ
Transportation Cost- All		Χ
Upfits (no other information)		Χ
Vacuum systems (process)		Χ
Vault door, inner gates, vents, equipment		Χ
Vault portable		Χ
Vaults	Х	
Vending machines		Χ
Vent fans		Χ
Ventilation systems (blgd related)	Х	
Ventilation systems (process related)		Χ
Wall Covering	Х	
Walls (partitions & portable)		Χ
Washer & Dryer (outside of rental unit)		Χ
Water lines above & below ground (process related)		Χ
Waterheaters (for bldg)	Х	
Waterheaters (for process)		X
Whirlpool/Jacuzzi/ Hot Tubs		Χ
Wiring (for process)		Χ