



Category and Economic Life for Business Personal Property

The economic life is shown below unless your business type is listed in the note applicable to the category (if any). The categories in **bold** are main categories that require a sub category designation. The sub categories are in italics. Use both the bold main and the italicized sub category when reporting these types of property.

Category	Economic Life	Category	Economic Life	Category	Economic Life
Appliance ⁽¹⁾	10	General Equip <i>(8)(9)(10)(11)(12)</i>	10	Special Hand Tool	4
Art	10	Medical	n/a	Storage Tank	n/a
ATV	6	<i>Elec</i>	6	<i>Above</i>	10
Brewing	12	<i>Equip</i>	9	<i>Below</i>	20
Cable Company	n/a	<i>Other</i>	10	Sugar Production	18
<i>Box</i>	4	Petrol and Natural Gas	n/a	Timber	n/a
<i>General Dist</i>	10	<i>Exploration</i>	6	<i>Logging</i>	6
<i>Headend</i>	11	<i>Hi Tech Rigs</i>	10	<i>Perm Sawmill</i>	10
<i>Microwave Sys</i>	9	<i>Marketing/Retail</i>	9	<i>Port Sawmill</i>	6
<i>Origin Equip</i>	9	<i>Production</i>	14	Tool ⁽¹⁴⁾⁽¹⁵⁾⁽¹⁶⁾⁽¹⁷⁾⁽¹⁸⁾	10
<i>Satellite Equip</i>	9	<i>Refining</i>	16	Tech Advance Per Prop	n/a
<i>Test Equip</i>	8	Mining ⁽¹³⁾	n/a	<i>Computer</i>	3
Cart	n/a	<i>Five Ton Crane ⁽¹³⁾</i>	20	<i>Other Computer</i>	4
<i>General ⁽²⁾⁽³⁾</i>	10	<i>Dragline ⁽¹³⁾</i>	20	<i>Copier</i>	4
<i>Golf</i>	6	<i>Elec Shovel ⁽¹³⁾</i>	15	<i>Telecom Equip</i>	4
<i>Shopping</i>	5	Recreation	n/a	Renewable Energy	20
Construction ⁽⁴⁾⁽⁵⁾⁽⁶⁾⁽⁷⁾	6	<i>Elec Game</i>	6	Tower	20
Electrical Equip	6	<i>Equip</i>	10		
Fixture	10	Research and Dev Equip	3		
Furniture	10	Safe	20		
Gaming	n/a	Semi Conductor Mfg	n/a		
<i>Elec Equip</i>	6	<i>General</i>	5		
<i>Equip</i>	10	<i>R/D</i>	3		
Gas Station	n/a	<i>Test Equip</i>	5		
<i>Above Tank</i>	10	<i>Wafer Fab</i>	3		
<i>Below Tank</i>	20	Sign	n/a		
<i>Elec Pump</i>	6	<i>Billboard</i>	20		
<i>General</i>	10	<i>Elec</i>	6		
		<i>General</i>	10		

(1) Businesses with an Economic Life of **9**: Antique Store-Auction/Second-Hand Store (Retail): Apparel/Clothing/Ski Apparel (Men/Women Spec Shop): Appliance Store (Retail), Art Gallery (Retail), Auto Dealers (New), Auto Dealers (Used), Automotive Parts (Retail), Boarding/Kennels/Pet Store (Small Animals/Retail), Bridal Wear/Formal (Retail), Car Wash, Carpet-Flr/Drapes-Window Cvnngs/Fabric/Paint/Wpaper, Cell Phone Store, Department Store/Non-Chain (Retail), Distributors W/Stock/Wholesaler (Wholesale), Electronic/Computer/Lamp/Off Mach/Stereo-Phone/TV, Florist (Retail), Fruit Market/Vegetable Market (Retail), Furniture Store/Large (Retail), Furniture Store/Small (Retail), Garden Supply/Greenhouse/Plant Nursery (Ret/Wsale), General Drug Store (Large Chain/Retail), General Hardware (Retail), Handbag/Luggage Store (Retail), Health Food Store (Retail), Jewelry Store (Retail), Leather Goods Repair/Shoe Repair, Liquor Store-Large, Liquor Store-Small, Military Surplus Store/Pawn Shop (Retail), Pharmacy (Retail), Psychologist Offices, Shoe Store (Retail/Wholesale), Ski Apparel, Speciality Repair (Watch/Clock/Camera/Gun/etc), Sporting Goods (General/Large/Retail), Sporting Goods (General/Small/Retail), Supermarket (Retail), Toy Store/Large (Retail), Toy Store/Small (Retail), Western Wear

(2) Businesses with an Economic Life of **9**: Animal Hospital, Bakery, Dental Clinics (More than 1 Dentist)/Dental Labs, Dental Offices (Only 1 Dentist), Fruit, Veg, Sugar Beet Proc Mfg, Medical Clinics/Medical Labs, Medical Office/Optical Service/Hearing Center, Nursing Homes/RCF, ICF, SCF Retirement Homes, Optical/Eye Doctor Office, Veterinarian

(3) Businesses with an Economic Life of **12**: Miscellaneous Amusement/Entertainment

(4) Businesses with an Economic Life of **10**: Machine Shop, Mining Metallic, Mining Non-Metallic, Non-Electrical Equip Mfg Assembly, Other Non-Metal Mfg

(5) Businesses with an Economic Life of **12**: Brewery/Distilling Mfg, Grain Milling/Products Mfg, Primary Metals/Rubber Mfg, Struct & Fabricated Metal Products

(6) Businesses with an Economic Life of **15**: Accounting Service/Bookkeeping Service, Advertising Agency-Marketing/Public Relations Firm, Answer Service/Secretarial Service/Telemarketing, Appraiser/Appraisal Service, Attorney/Law Offices, Bail Bonds/Private Investigation, Claim Office-Insurance, Collection/Credit Agencies, Computer Consultants/Data Processing Service, Employment Service/Placement Service, Holding/Investment/Trust Company, Instructional/School Srvc (Music,Def,Dance,Drive), Insurance Agency/Insurance Agent, Leasing Company, Leasing Office/Property Manager, Mortgage Company/Title Company, Real Estate Agency/Real Estate Agent, Remote Electronic Teller/Withdrawal Machines, Security/Commodity Broker/Check Mart, Social Svcs Organization (Red Cross, Goodwill etc), Stone/Clay/Glass Mfg, Travel Agency/Travel Agent, Union Office, Video Teleconference/Communications

(7) Businesses with an Economic Life of **16**: Fuel Dealers-Energy Ctr (Coal, Wood, Propane, etc), Gas Companies-Pumps/Tanks/Utilities Electrical, Petroleum Mfg

(8) Businesses with an Economic Life of **6**: Construction Companies-Model Homes, Electrical Contract Services, Electrical Equip Mfg Assembly, Electronic Equip-Appliance Mfg, Glass Installation, Heating/Air Conditioning Service, Landscape-Pest Control, Lumber/Building Materials (Retail/Wholesale), Paving Contractors, Plumbing Services

(9) Businesses with an Economic Life of **9**: Animal Hospital, Antique Store-Auction/Second-Hand Store (Retail), Apparel/Clothing/ski Apparel (Men/Women Spec Shop), Appliance Store (Retail), Art Gallery (Retail), Auto Dealers (New), Auto Dealers (Used), Automotive Parts (Retail), Bicycle Shop (Retail and Repair),Boarding/Kennels/Pet Store (Small Animals/Retail), Bowling Alley, Bridal Wear/Formal (Retail), Camera/Photographic Eq (Retail), Car Wash, Carpet-Flr/Drapes-Window Cvnngs/Fabric/Paint/Wpaper, Cell Phone Store, Convenience Store W/Gas (7-11, Etc/Retail), Convenience Store W/No Gas (7-11, Etc/Retail), Dairy Products (Retail), Department Store/Non-Chain (Retail), Distributors W/Stock/Wholesaler (Wholesale), Electronic/Computer/Lamp/Off Mach/Stereo-Phone/TV, Florist (Retail), Fruit Market/Vegetable Market (Retail), Furniture Store/Large (Retail), Furniture Store/Small (Retail), Garden Supply/Greenhouse/Plant Nursery (Ret/Wsale), Gas Station W/Car Wash (Retail), Gas Station Without Car Wash (Retail), Gen Merchandise/Equip Rental, General Drug Store (Large Chain/Retail), General Hardware (Retail), Grocery Store/Retail (Medium to Small), Handbag/Luggage Store (Retail), Health Food Store (Retail), Jewelry Store (Retail), Leather Goods Repair/Shoe Repair, Liquor Store-Large, Liquor Store-Small, Major Dept Store Chains (Discount-General/Retail), Meat/Poultry/Seafood Store (Retail),

Military Surplus Store/Pawn Shop (Retail), Pet Grooming Taxidermy, Pharmacy (Retail), Psychologist Offices, Rental Equipment, Shoe Store (Retail/Wholesale), Ski Apparel, Ski Equipment/Rental, Speciality Repair (Watch/Clock/Camera/Gun/etc), Speciality Retail Gen (Gift/Tobacco/Records/Cards), Sporting Goods (General/Large/Retail), Sporting Goods (General/Small/Retail), Storage Area, Supermarket (Retail), Toy Store/Large (Retail), Toy Store/Small (Retail), Western Wear

(10) Businesses with an Economic Life of **11**: Printing/Publishing/Reproducing Services

(11) Businesses with an Economic Life of **12**: Brewery/Distilling Mfg, Grain Milling/Products Mfg, Primary Metals/Rubber Mfg, Struct & Fabricated Metal Products

(12) Businesses with an Economic Life of **15**: Stone/Clay/Glass Mfg

(13) Only effects the following Businesses: Mining Metallic, Mining Non-Metallic

(14) Businesses with an Economic Life of **6**: Construction Companies-Model Homes, Electrical Contract Services, Glass Installation, Heating/Air Conditioning Service, Landscape-Pest Control, Lumber/Building Materials (Retail/Wholesale), Paving Contractors, Petroleum Mfg, Plumbing Services

(15) Businesses with an Economic Life of **9**: Animal Hospital, Antique Store-Auction/Second-Hand Store (Retail), Apparel/Clothing/Ski Apparel (Men/Women Spec Shop), Appliance Store (Retail), Art Gallery (Retail), Art Supp/Book-Mag/Video/News/Off Supp/Stnary (Ret), Auto Dealers (New), Auto Dealers (Used), Automotive Parts (Retail), Bicycle Shop (Retail and Repair), Boarding/Kennels/Pet Store (Small Animals/Retail), Bowling Alley, Bridal Wear/Formal (Retail), Camera/Photographic Eq (Retail), Car Wash, Carpet-Flr/Drapes-Window Cvngs/Fabric/Paint/Wpaper, Cell Phone Store, Convenience Store W/Gas (7-11, Etc/Retail), Convenience Store W/No Gas (7-11, Etc/Retail), Dairy Products (Retail), Dental Clinics (More than 1 Dentist)/Dental Labs, Dental Offices (Only 1 Dentist), Department Store/Non-Chain (Retail), Distributors W/Stock/Wholesaler (Wholesale), Electronic/Computer/Lamp/Off Mach/Stereo-Phone/TV, Florist (Retail), Fruit Market/Vegetable Market (Retail), Furniture Store/Large (Retail), Furniture Store/Small (Retail), Garden Supply/Greenhouse/Plant Nursery (Ret/Wsale), Gas Station W/Car Wash (Retail), Gas Station without Car Wash (Retail), Gen Merchandise/Equip Rental, General Drug Store (Large Chain/Retail), General Hardware (Retail), Grocery Store/Retail (Medium to Small), Handbag/Luggage Store (Retail), Health Food Store (Retail), Jewelry Store (Retail), Leather Goods Repair/Shoe Repair, Liquor Store-Large, Liquor Store-Small, Major Dept Store Chains (Discount-General/Retail), Meat/Poultry/Seafood Store (Retail), Medical Clinics/Medical Labs, Medical Equip Mfg, Medical Office/Optical Service/Hearing Center, Military Surplus Store/Pawn Shop (Retail), Optical/Eye Doctor Office, Pet Grooming Taxidermy, Pharmacy (Retail), Psychologist Offices, Rental Equipment, Shoe Store (Retail/Wholesale), Ski Apparel, Ski Equipment/Rental, Speciality Repair (Watch/Clock/Camera/Gun/etc), Speciality Retail Gen (Gift/Tobacco/Records/Cards), Sporting Goods (General/Large/Retail), Sporting Goods (General/Small/Retail), Storage Area, Supermarket (Retail), Toy Store/Large (Retail), Toy Store/Small (Retail), Veterinarian, Western Wear

(16) Businesses with an Economic Life of **11**: Printing/Publishing/Reproducing Services

(17) Businesses with an Economic Life of **12**: Brewery/Distilling Mfg, Gas Companies-Pumps/Tanks/Utilities Electrical, Grain Milling/Products Mfg, Meat Packing Slaughter Mfg, Primary Metals/Rubber Mfg, Struct & Fabricated Metal Products

(18) Businesses with an Economic Life **15**: Stone/Clay/Glass Mfg