

**BUSINESS  
PERSONAL  
PROPERTY  
MANUAL**

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## Introduction

*The Business Personal Property department of the McLennan County Appraisal District is responsible for developing fair and uniform market values for businesses located in the district. The law requires that all property not specifically exempt be taxed. However, because personal property is easily concealed and frequently moved because of the need to determine situs, the taxation of personal property is more difficult than the taxation of real property.*

*Items not permanently affixed to a real estate are generally considered to be personal property. To differentiate between real and personal property our appraiser must consider the manner in which the property is attached or secured in the location, the purpose for which it is used and whether it is to remain permanently affixed or be removed at some time. A general rule here at MCAD is that an item is personal property if it can be removed without serious injury to the real estate or to the item itself.*

## Discovery of Property

*The extent to which taxable personal property can be assessed depends upon its discovery. Complete discovery requires adequate staff and supporting resources. It must be carried out with due respect to MCAD's standards, guidelines, statutory policies, and case law. Three major areas should be considered in a discovery program: method of discovery, interpretation of data, and situs.*

*Since most personal property is movable in nature, the most difficult step in the assessment of personal property is developing a system of property to discovery.*

*Listed below are several methods used in finding personal property.*

- 1) *The personal property rendition is a way for MCAD to setup new accounts. This rendition allows us to apply its own depreciation schedules to equipment, furniture and fixtures, computers and machinery that are listed on the form.*
- 2) *The use of newspapers, press releases, and trade magazines will often assist MCAD in locating the addition of personal property that results in the new business opening or old businesses expanding within its jurisdiction.*
- 3) *Internet and city directories are particularly valuable in locating commercial, service, or industrial operations new to the jurisdiction.*
- 4) *Visual inspections (ride outs) are very helpful in finding new or closed businesses.*
- 5) *Vehicle printout (VPO) secured by an outside vendor is the best source for vehicle information.*
- 6) *The sales tax list provided by McLennan County is another great resource. This list shows everyone who filed for a sales tax number in the county.*

*This is not an exhaustive list of all methods of discovering, but it is a list of the most common methods. The other appraisers in the residential and commercial departments also look for new personal property as they do their field inspections and report any findings to the personal property department*

### *Property Taxable*

*There are different categories of personal property: inventory, supplies, fixed assets, and vehicles. Actual physical property that can be seen, weighed, measured, felt or otherwise perceived by the senses, but does not include a document or other perceptible object that constitutes evidence of a valuable interest, claim or right and has no intrinsic value is considered tangible personal property.*

*Examples of tangible personal property are: furniture and fixtures, machinery and equipment, machinery tools, dies, raw materials, work in progress, finished goods, and goods held for resale and inventory. This type of property is taxable in Texas if it is located in the state for longer than a temporary period or it is continually in the state. Personal property that is not tangible or properties that have evidence of ownership of property rights and may be in the form of a document are intangible personal property. Examples of intangible personal property are: Corporate stocks, bonds, money on deposit, goodwill, patents trademarks.*

*It is MCAD's duty to place all taxable personal property on the roll. If the owner fails to render the property it is our constitutional duty to assess the property.*

*All items of personal property that are to be bought and sold for the principle purpose of making a profit are called merchandise and make up the merchants or manufacturers stock or inventory. Items that are used in connection with the operation of a business or profession, but are not for sale, are called supplies.*

*Merchant inventory can include stock in trade, consigned goods, and goods in storage. Stock in trade consists of commodities comprising both goods and equipment, if these are held for resale. Most stock in trade in the hands of retailers and wholesalers belongs to the merchant who holds them. Inventory may sometimes contain consigned goods which would be noticed to the consignor.*

*From the appraisal standpoint, inventory should be valued from the basis of total replacement cost necessary to bring the asset to the point of sale, as illustrated in the trade level concept. However, the cost basis to which ancillary costs are added must reflect current market if the total cost is to be a valid one. Most ad valorem tax statutes require that all property, real and personal, be appraised and assessed at its true value in money as of the date of assessment. Section 23.12 (a) of the PTC states: the market value of an inventory is the price for which it would sell as a unit to a purchaser who would continue the business. The Chief Appraiser has determined that the original cost of inventory, be it January 1, or September 1. A one day snapshot of the inventory based on the records provided by the business*

*personal property rendition*

Chapter 23 of the PTC provides for special appraisal provisions for several types of inventory: §23.121 Dealer's Motor Vehicle Inventory, §23.124 Dealer's Vessel and Outboard Motor Inventory, §23.1241 Dealer's Heavy Equipment Inventory and §23.127 Retail Manufactured Housing Inventory. The PTC provides information on valuing these types of inventory.

## Sec. 23.12. Inventory.

(a) Except as provided by Sections 23.121, 23.1241, 23.124, and 23.127, the market value of an inventory is the price for which it would sell as a unit to a purchaser who would continue the business. An inventory shall include residential real property which has never been occupied as a residence and is held for sale in the ordinary course of a trade or business, provided that the residential real property remains unoccupied, is not leased or rented, and produces no income.

(b) The chief appraiser shall establish procedures for the equitable and uniform appraisal of inventory for taxation. In conjunction with the establishment of the procedures, the chief appraiser shall:

(1) establish, publish, and adhere to one procedure for the determination of the quantity of property held in inventory without regard to the kind, nature, or character of the property comprising the inventory; and

(2) Apply the same enforcement, verification, and audit procedures, techniques, and criteria to the discovery, physical examination, or quantification of all inventories without regard to the kind, nature, or character of the property comprising the inventory.

(c) In appraising an inventory, the chief appraiser shall use the information obtained pursuant to Subsection (b) of this section and shall apply generally accepted appraisal techniques in computing the market value as defined in Subsection (a) of this section.

(d) Subsections (b) and (c) of this section apply only to an inventory held for sale, lease, or rental.

(e) A person who owns an inventory to which Subsection (b) of this section applies may bring an action to enjoin the chief appraiser from certifying to a taxing unit any portion of the appraisal roll that lists an inventory for which the chief appraiser has not complied with the requirements of Subsection (b) of this section.

(f) The owner of an inventory other than a dealer's motor vehicle inventory as that term is defined by Section 23.121, a dealer's heavy equipment inventory as that term is defined by Section 23.1241, or a dealer's vessel and outboard motor inventory as that term is defined by Section 23.124, or a retail manufactured housing inventory as that term is defined by Section 23.127 may elect to have the inventory appraised at its market value as of September 1 of the year preceding the tax year to which the appraisal applies by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1. The application must clearly describe the inventory to which it applies and be signed by the owner of the inventory. The application applies to the appraisal of the inventory in each tax year that begins after the next August 1 following the date the application is filed with the chief appraiser unless the owner of the inventory by written notice filed with the chief appraiser revokes the application or the ownership of the inventory changes. A notice revoking the application is effective for each tax year that begins after the next September following the date the notice of revocation is filed with the chief appraiser.

(g) Expired

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 58, effective January 1, 1982; am. Acts 1987, 70th Leg., ch. 590 (H.B. 2445), § 1, effective August 31, 1987; am. Acts 1989, 71st Leg., ch. 796 (H.B. 432), § 16, effective September 1, 1989; am. Acts 1993, 73rd Leg., ch. 672 (S.B. 878), §§ 1, 2, effective January 1, 1994; am. Acts 1995, 74th Leg., ch. 836 (H.B. 2940), § 1, effective January 1, 1996; am. Acts 1995, 74th Leg., ch. 836 (H.B. 2940), § 2, effective January 1, 1996; am. Acts 1995, 74th Leg., ch. 945 (H.B. 2624), § 1, effective January 1, 1996; am. Acts 1997, 75th Leg., ch. 165 (S.B. 898), § 31.01(73), effective September 1, 1997; am. Acts 1997, 75th Leg., ch. 1112 (H.B. 2606), § 1, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1184 (S.B. 759), § 1, effective January 1, 1998.

### Consigned Goods

*Consigned goods are inventories in the possession of an agent, usually held for sale by that agent. Ownership of the inventory is retained by the consignor. The agent, as the consignee, simply sells the goods for a fee or a commission.*

### Goods in Storage

*In most cases, goods in storage are taxable by the jurisdiction in which they are located. The chief exceptions are when the goods are in transit in Interstate commerce and meet the statutory requirements.*

### Raw Materials

*Raw materials are natural resources used in manufacturing and manufactured goods awaiting assemblage into a new product. This type of inventory is usually in the hands of the manufacturer.*

### Goods in Process

*Goods in process have been placed into a manufacturing process, which has begun to change their form. Direct and indirect labor costs and other expenses have accrued to these goods in the process.*

### Finished Goods

*This property has become a finished product to be shipped to a buyer or profit center of the manufacturer and ultimately sold.*

### In Transit Goods

*Goods in the hands of a common carrier or other carrier are deemed to be in transit. Usually these goods are moving from one point to another. In most situations, the goods cannot be assessed if they have not reached their destination.*

### Goods Held for Resale

*This type of inventory is usually merchandise in the hands of a retailer, wholesaler, distributor, or public warehouse, and may have already passed through the various channels of trade. An appraisal of goods held for resale must carry the full cost at the level of trade where the goods are currently resting.*

### Leased Equipment

*Leased items differ from otherwise similar personal property because they produce income for the owner not through use but through receipt of rents in exchange for the use by someone else. Assessors are discovering the taxpayers today lease everything from credit card machines to earth moving equipment. Difficulties arise in all aspects of assessment: finding and listing the property, determining the property owner, determining the appropriate trade level at which the property is to be valued at, valuing the property, establishing situs and tax liability, avoiding duplicate assessments, and handling special problems with external and functional obsolescence.*

### Leasehold Improvements

*Leasehold improvements can include almost any type of tangible personal property but are here considered separate due to the special situs and tax liability issues involved. Whether improvements made by a leaseholder are assessed as real or personal property will depend on the statutory mandates and office policies and procedures, all of which vary greatly from state to state. The appraiser may need to review a detailed list to identify those items permanently attached to the building. The taxpayer's total investment in a leasehold improvement account must be appraised, whether as real or personal; at the same time, duplicate assessment must be avoided.*

### Watercraft and Aircraft

*When it comes to aircraft and watercraft, MCAD uses listings from outside sources. These listings come from Texas Parks and Wildlife, FAA, and airport hangar listings.*

### Vehicles

*When it comes to appraising vehicles, MCAD uses an outside vendor. This vendor provides us a listing of all commercial and business vehicles registered in the county. This vendor also provides us values of the vehicles using the NADA Blue Book. Vehicles reported to us on renditions are valued in house using the NADA and Kelley Blue Book*



### Assessment date

*By law, property which is taxable on January 1 remains taxable for the entire year no matter what occurs later in the year. For example, if a business closes in March, the owner is still responsible for the taxes for that year*

### Mechanics of Assessment

- *Place of Taxation*

*Situs is the place where property is taxable. Personal Property is taxable if it is in the jurisdiction on January 1st for more than a temporary period. A taxing jurisdiction can only assess personal property that has a situs within its boundaries. Property usually has situs at its normal location or home base.*

- *Renditions*

*Renditions filed with MCAD are confidential and are not open to the public for inspection. Below is the MCAD "Guide to Business Personal Property Rendition of Taxable Property" worksheet available to the taxpayers.*

*Texas Property Tax Laws require taxpayers to render all tangible property, used or held for the production of income as of January 1st. To render means, to list all property used or held for the production of income. Property owners may protest appraised values before the appraisal review board (Texas Property Tax Code, Section 25.19).*

*Although the state mandated deadline to file a business personal property rendition is April 1<sup>st</sup>, MCAD encourages early submission by March 1<sup>st</sup> if at all possible.*

*There is also an automatic 30 day extension available for business owners if they apply for it by April 1<sup>st</sup>. (The only requirement is that it must be in writing.)*

### Renditions are confidential

*Information contained in a rendition cannot be disclosed to third parties except in very limited circumstances. In addition, the tax code specifically provides that any "good faith estimate" of value provided is not admissible in proceedings other than a protest to the ARB or court proceedings related to the penalties for failure to render. The final value placed on any property is public information, but the rendition is not.*

*The rendition must be filed by April 15<sup>st</sup> by one of the following methods:*

- *The mailing address for the general rendition form is:*

*McLennan County Appraisal District  
315 S 26th St. Waco, TX  
76710-7400*

- *The e-mail address for electronic filing on rendition information is:*

*[bpp@mclennanad.org](mailto:bpp@mclennanad.org)*

*Penalties for failure to file the rendition or the explanatory statement:  
There are two levels of penalty for failure to comply. If you fail to file the rendition before the deadline or one is not filed at all, the penalty is equal to 10% of the amount of taxes ultimately imposed on the property. This is according to section 22.28 of the Property Tax Code. To appeal late penalties for renditions that were mailed but not received by MCAD, you must have documented proof from a mailing service. If a court determines that a taxpayer has committed fraud or committed other acts with the intent of evading taxes on the property, a penalty equal to 50% of the taxes ultimately Imposed on the property may be levied.*

### Taxpayer Rights for Penalties

*If a penalty is assessed against you, you can file a request for a waiver of the penalty. You must file the request in writing with the chief appraiser within 30 days after you receive the notice that the penalty has been imposed. Your request must include documentation showing that either you substantially complied with the rendition law or that you made a good faith effort to do so. The documentation should also address:*

- 1) Your compliance history with respect to paying taxes and filing statements or reports;*
- 2) The type, nature, and taxability of the specific property involved;*
- 3) The type, nature, size, and sophistication of your business;*
- 4) The completeness of your records;*
- 5) Your reliance on advice provided by the appraisal district that may have contributed to your failure to comply and the imposition of the penalty;*
- 6) Any change in appraisal district policy during the current or preceding tax year that may affect how property is rendered; and*
- 7) Any other factors that may have caused you to fail to timely file a statement or report.*

*The chief appraiser is required by law to consider these factors and notify you in writing of his determination. If the chief appraiser declines to waive a penalty and you have made a timely request for waiver, you may protest the imposition of the penalty to the appraisal review board. The board may waive the penalty if it finds that you substantially complied with the rendition law or made a good faith effort to do so.*

### Exemptions

- Vehicle exemption from ad valorem taxation for one motor vehicle (passenger car or light duty truck with a manufacturer's rated carrying capacity of one ton or less) owned by an individual that is used in the course of the owner's occupation and also for personal activities of the owner. The exemption does not apply to a vehicle (taxi, limousine, etc.) used to transport passengers for hire. This exemption must be applied for annually no later than April 30th of the tax year.*

- Goods-in-transit exemption from ad valorem taxation of tangible personal property (inventory) that is detained at a location in this state that is not owned, either directly or indirectly, or under the control of the person who acquired or imported the tangible personal property, and the tangible personal property is transported to another location in or out of this state within 175 days. This is a complex law similar to the exemption of Freeport goods and is only available in those taxing units that have not elected to tax goods-in-transit. This exemption must be applied for annually no later than April 30th of the tax year.
- Freeport exemption from ad valorem taxation of tangible personal property (inventory) that is acquired in or imported into this state to be forwarded outside this state. The property must be transported outside of this state not later than 175 days after the date the person acquired or imported the property in this state. The exemption is only available in those taxing units that have not elected to tax Freeport goods. The exemption must be applied for annually no later than April 30th of the tax year.
- Pollution control exemption from ad valorem taxation of personal property that a person owns and that is used wholly or partly as a facility, device, or method for the control of air, water, or land pollution. This exemption must be applied for annually no later than April 30th of the tax year.

## NEWEMPLOYEES TO BUSINESS PERSONAL PROPERTY

*Welcome to business personal property by Senior Appraiser (BPP Supervisor)*

- *Introduced to the BPP staff appraisers and data clerk.*
- *Overview of the office and layout*
- *Sit down with Supervisor and go over duties and functions of the BPP Department and individual responsibilities*
- *Given Course 1 book "Intro to the Texas Property Tax System-to read through to get a feel for the functions of the appraisal district, and then Course 4 "Personal Property Appraisals" for the same reason*

*The new staff member then works with an appraiser or data clerk to observe.*

## Business Personal Property Data Clerk Job Tasks

1. Greet & assist taxpayers with rendition forms, address changes, copies of previously filed renditions, and misc. questions. (Procedures for Greeting & Assisting Taxpayers)
2. Answer telephones. (SMILE — Business Personal Property, this is \_\_\_\_\_ how may I help you?)
3. Gather information of new businesses property owners and closing of businesses. (Procedures for Setting Up New Accounts)
4. Setup properties. (Procedures for Setting Up New Account In PACS)
5. Delete properties. (Procedures for Deleting Properties)
6. Research and add new assumed names to access list database. (Procedures for Entering New Businesses into Access Database)
7. Research and add new businesses from the multiple sources into access list database. (Procedures for Entering New Businesses into Access Database)
8. Assist appraisers with preparing of Appraisal Review Board Hearings. (As instructed by appraisers)
9. Filing of deleted properties and active accounts. (Files are to be filed in the order PACS has them sorted)
10. Enter, setup and maintain SIT accounts. (Procedures for Entering Values for the SIT Accts)

*11. Create and maintain documents in Excel or Word for yearly rendition extensions, tenant lists for various businesses, and list of businesses needing explanatory letters for more info needed.*

*12. Mailing address corrections for our office, tax office and lawyer's office. (Mail Return Process*

## Procedures for Greeting & Assisting Taxpayers

1. *When greeting taxpayers, whether you are on the phone or in person, ALWAYS SMILE!!! You can hear it in your voice if you're smiling.*
2. *When assisting with rendition forms, the taxpayer is REQUIRED to do the writing on the forms unless you have received prior authorization from the supervisor to do the writing for them. Always ask for an alternative mailing address other than the business location in case we have mail returned. Always ask for a phone number in case we need to contact them via telephone. When filling out renditions, make sure the taxpayers realizes that if they can give us a year acquired, a description of the asset, and the actual cost, their tax will reduce each year until it reaches 10% of what they paid for it. (10% RESIDUAL  
This property has "value in use" even though it may be fully depreciated on the company's books for IRS taxation. It still does the same job that it was originally attained to perform and creates income for the business. If they do not know or refuse to give you this in-depth information, they can give you a good faith estimate, but be sure to tell them it will be given a flat value and will NOT reduce in value by doing so. Give them a copy of the rendition filled out so next year they will know what information they gave us. It will make it easier for them and our office if they just want to make another copy of the same information and send in each year, but when they dispose of an asset, they will need to cross it out and give reason as why asset is being disposed (sold, replaced, junked, etc.).*
3. *When assisting with address changes, bring up property, click on the "Owner-Agent" tab and click "details". Then on the browser click on "taxpayer" scroll down to "Print Owner Letter". Make sure the letter space shows "Mailing Address Change Form" Click OK. Have them fill this out, and make sure you put the account number on the top right hand side of the sheet.*



## MAIL RETURN PROCESS FOR PERSONAL PROPERTY

*When an envelope is received from Return mail, or County Tax, Law office's requesting a Better Address (B/A), look through:*

- a. The account for a different address other than the present mailing address.*
- b. Previous renditions, notes in account*
- c. Online websites*
- d. Make phone call to business or owner if we have a phone number*
- e. Call neighbors of account or anyone listed on account*
- f. Check other accounts in the same name*
- g. ACCURINT — (customer service has rights on one computer).*

*If you do not find a B/A, go into the owner name detail screen and place double asterisks \*\* before the number part of the address. In the Appraiser Info tab under the comment section please enter mail returned no B/A found date and initials.*

*If you find a B/A on a current account, change the mailing address under the OWNER tab, note under the comments tab the change from and changed to, where the change was found, the date and your initials. Copy and Paste all of that information into the Appraiser Info tab in the comment section Scan documentation into images. (DOC/LETTER/Add Chng) If you find a B/A on a DELETED account, write the details onto the envelope, make a copy of the envelope to be sent to County Tax office. Find deleted account and file with it. (Personal Property ONLY)*

*If we have a better address in the system, write on the envelope and send back to County Tax office. Only keep them if we find a better address, always make a copy and only send the copy to County Tax office; there is no need to send a copy to Law office's since they get the addresses from the County Tax office.*

*If we receive information from any source for a correction to the address, make the appropriate change on the account, then if the M/A changes to another physical address, print appraisal card give to assigned appraiser with notes. If the account has been deleted, make a copy to send back since you cannot make a note in the PACS account.*

## *Procedures for Entering New Businesses into Access Database*

*There are several steps for entering New Businesses into the Access Database so we will not send out multiple renditions for each business.*

- 1. Search for the address in PAC's List for the same name, or similar name*
- 2. Search for the DBA in PAC's & Access A/N for the same name, or similar*
- 3. Check the prior year Sales Tax list to find the business name.*
- 4. After you have done all the research, bring up the Access Database found:  
Pacserver\app\_schd\PersonalProperty\PERSONAL PROPERTY STUFF\PP  
PROCEDURES\Procedures\Procedures for Entering New Businesses into  
Access Database.doc*
- 5. Enter business as found on the A/N list received from the county with all  
information available including the correct ISD & city code.*
- 6. Mark your initials, and date as the date it was received from the county.*
- 7. Enter the tax year it will be printed for the first time, in the year field.*
- 8. The origin can be A/N, Sales Tax ID, tenant list etc..*
- 9. Status for new business will be "N"*

## How to Mail Merge from Access for Feelers

### To Run Query

1. Go to Access location:  
[\\Pacsserver\PP Files\ worksheet acct 2\Worksheets List.mdb](#)
2. To perform a new query:
  - Query Tab — click Design
  - Uncheck any not needed fields
  - Under Printed in this window type in =NO in the Criteria row (or whatever your needing in your query)
  - Click on! (exclamation point) to run query.

### To Verify List

1. On the objects click on "Queries", double click "Mailing Query".
2. Check to make sure the ONLY ones printing all have "NO" in the Print field, if not perform a new query.

### To Mail Merge

1. Open Microsoft Word.
2. Open Location:  
[\\Pacsserver\App Schd\Personal Property\2007 RENDITIONS & e-mail\INHOUSE REND FORM & LTR\ACCESS MERGE BPP FORM PAGE 1.doc](#)
3. Another window will pop open showing:

Click on Yes

Click on Tools on top of window, pull down to Letters and mailings, then to Mail Merge.

4. On right side of document click "Select a different list"

5. *Follow the path to:  
\\Pacsserver\PP\_Files\ worksheets List.mdb*

6. *Click on Mailing Query; a new window will pop up:*

*Click on down arrow in the "PRINTED" column and select "NO".*

7. *Follow steps on bottom lower right (example: Step 3 of 6) click on -), again on Step 4 of 6. Above you can click on the -) of Recipient to check to make sure the fields are showing you need on the Word Document. Then click -> Complete the merge.*
8. *This should bring up next step of Print.*
9. *Please count the sheets to make sure all have printed.*

BUSINESS PERSONAL PROPERTY  
GUIDE TO FINDING NEW BUSINESS

1. Get more "details" (asset listing from renditions) into PACS to speed up the working of renditions.
- 2 Continue to work on "Owner ID" uniformity for accounts with same ownership.
- 3 Continue the effort to link all BPP accounts to real estate account where located.
- 4 Remove store numbers from the ownership mailing address and add to legal description.
- 5 Review "SIC" codes.
- 6 All field work finish by February 1st.

How to accomplish:

Start field work in August.

Appraiser A & B

Appraiser C & D

Valley Mills (40 = 1 day)

Crawford (109 = 1 day)

China Spring (304 = 3 days)

Oglesby (1 = 1 day)

Connally (576 = 4 days)

Gholson (37 = 1 day)

West (440 = 4 days)

Bosqueville (155 = 2 day)

McGregor (442 = 3 days)

Bruceville-Eddy (116 = 2 day)

Axtell (90 = 1 day)

Riesel (99 = 1 day)

Hallsburg (40 = 1 day)

Lorena (295 = 3 days)

Robinson (421 = 4 days)

La Vega (603 = 4 days)

Mart (117 = 2 day)

Moody (116 = 2 day)

Waco (4497) (25 days) (split between both groups) Midway (2002) (15 days) (split between both groups)

*The BPP field appraisers will start field work August 15th or soon thereafter. During the time period following ARB, the appraisers have gone through the newspaper clippings, putting the correct entity codes on them and dividing them into folders by school district. These worksheets are to go to the field with the appraiser working that entity. Newspaper clippings for Midway and Waco school districts will be setup in PACS to enable mailing them out with the existing accounts. There are approximately 125 working days from August 1st to February 1st. That is 4000 hours total to visit, travel, do paperwork and provide taxpayer services. Out of those 4000 hours, 492.8 hours are comp time and vacation that must be taken by January 1st, leaving 3507.2 hours less 176 hours of training leaves 3331.2 hours to accomplish the field work and be prepared to work renditions. Starting to work renditions on February 1st and having a deadline of May 23rd, 88.31 working days equals 3532 man hours for 5 (includes supervisor) plus 373 hours of overtime; totals 3905 hours to work 8700 renditions, process the VPO list left after True Automation has made matches to pre-existing accounts, work the Texas Parks and Wildlife Information on boats, work the aircraft reports from the airports, and continue to provide taxpayer services. The greatest numbers of renditions come in between April 1st and May 1st. That period of time is also when most high dollar and large quantity asset accounts are received, which take longer to process.*

*After appraisal notices are mailed out taxpayer calls and visits begin. Calls or walk-in can be helped without too much time required while others are time consuming. Rendition penalty letters are mailed out also.*

*Our appraisers are also to visit each business that has not sent in a confidential personal property return, and has not previously been visited. Each new business is to be visited and pictures taken.*

*Clerks are focused on searching the phonebook for businesses that are not currently on the BPP account listing. These businesses will have renditions sent to them as part of the effort to put all businesses on the tax roll. If time allows the sales tax list, for the current year, will be gone through for other new businesses and last the assumed name list. Clerks will begin setting up accounts when new accounts come in from the appraisers. The clerks also have walk-in and phone inquiries to services throughout the year.*

*Resource value books will be ordered: NADA, NADA older used cars, used truck-tractor valuation book, used tractor-trailer valuation, used construction equipment-auction book, Aircraft Bluebook, current year and a vehicle listing (VPO) from Just Texas. As soon as the VPO is received it needs to be sent straight to True Automation for matching*

*Renditions are mailed out each January. The "feeler renditions" need to be prepared for mailing the first week of January. January is also the time to mail letters to office buildings, managers, warehouse managers, storage facilities, antique malls, communication towers, etc. asking for their January 1st tenants. Also major retailers need letters asking about leased departments.*

*Work aircraft, water craft and vehicle reports when they come in. Supervise the application of Freeport and Pollution Control applications. Make sure reference resources, supplies for field work and mailing are available when needed.*

## Appraiser assignments

*Appraiser A & B*

*Valley Mills ISD  
Crawford ISD  
China Spring ISD  
Connally ISD  
Oglesby ISD  
Gholson ISD  
West ISD  
Bosqueville ISD  
McGregor ISD*

*Appraiser A & B*

*Axtell ISD  
Bruceville-Eddy ISD  
Hallsburg ISD  
La Vega ISD  
Lorena ISD  
Mart ISD  
Moody ISD  
Riesel ISD  
Robinson ISD*

*Midway and Waco ISD are divided between the appraisers.*

*To find appropriate appraiser's accounts in shared entities:*

- *All accounts should have the name of the appraiser that worked the account in "APPRAISER INFO"*
- *If the account has the name of anyone no longer here, ask the supervisor who it should be assigned to.*



## PROCEDURES FOR INSPECTING NEW ACCOUNTS IN THE YEAR THEY ARE CREATED

*The extent to which taxable personal property can be assessed depends upon its discovery. Complete discovery requires adequate staff and supporting resources. Three major areas should be considered in a discovery program: methods of discovery, interpretation of data, and situs. Several methods used in the discovery of personal property are as follows: rendition forms, use of newspapers, press releases and trade magazines, telephone and city directories, vehicle printouts (VPO), sales tax lists and information obtained by telephone calls and office visits. When an appraiser begins field work, they gather all of this information for any given school district and organize by street. Once this is done the appraiser begins the field inspections*

*When an appraiser arrives at a new business for any given tax year, they will stop and visit this business. Upon arrival, the appraiser will attempt to speak with the owner of the business, or any manager that is working if the owner is unavailable. They will get information about this business such as a mailing address, telephone number, owner information, type of business, and asset details. They will also take pictures of the new business. After all of this information is gathered, the appraiser will write a set up sheet for this business and it is entered by the data clerk.*

PROCEDURES FOR VERIFYING THE ACCURACY OF WORK DONE BY APPRAISERS

*Business personal property fieldwork is collected by appraisers and entered on a new business setup worksheet. After these worksheets are filled out by the appraisers, they are then given to the data clerk. The data clerk checks the accuracy of the work done by the appraisers before entering the information. If any corrections need to be made, the data clerk will inform the appraiser of these findings. Once the information has been reviewed, it is entered by the data clerk into the PACS system. Once the set up sheet has all the information for the new account it is given back to the appraiser for review. Any system calculation errors are identified after the recalculation of the account in the PACS system.*

*The supervisor is periodically given the new folders/accounts from the data clerks before returning to the appraisers for review. He reviews the appraiser's work and the data clerk's entry.*

## CALLSTEPS

Prior to starting field work:

1. *Put all ads on a worksheet and file with the correct entity (school district).*
2. *File worksheets in correct entity.*
3. *Print list of all accounts that are a must to be visited (have a Next Appraiser Comment).*
4. *Print all account cards for Moody, McGregor, China Spring, Bosqueville, West, Mart, Riesel Hallsburg, Axtell, and Gholson.*

### *BUSINESS CODES FOR FIELD CARD VISITS (AS NECESSARY)*

- *A21 - VPO*
  - *A17 — AIRCRAFT*
  - *B16L — BOATS*
  - *V06 — RENDERED VEHICLES*
  - *L04 — LEASED EQUIPMENT*
  - *T13 — UTILITY*
  - *U02—*
  - *U03, U04, U05, U06, U07, U08*
  - *A15S —SIT*
  - *ALL SIT ACCOUNTS (THE NUMBER AFTER THE LETTER IN THE GEO BOOK WILL BE SOMETHING OTHER THAN 1)*
5. *Waco and Midway print only the account cards of the section you have been assigned.*

When making a call:

Always treat people the way you wish to be treated! Attitude is EVERYTHING!

1. Talk to the owner if at all possible and if not talk to the manager, or another Person in authority.
2. Get the correct business name, mailing address (look at the sales tax permit) for the worksheet.
3. Get the owner's name and address (must have a second address not just the location or the PO Box).
4. Type of ownership
5. List of kind, number, & condition of assets.
6. Square feet occupied.
7. Number of employees.
8. Take pictures:
  - Front of building
  - Typical office, if applicable.
  - Inventory
  - Production floor
  - Warehouse

(DO NOT GET CARRIED AWAY)

Note the picture numbers on the worksheet to assist in attaching the pictures after the account is set up.

Existing account:

1. Verify what is on the PRC.
  2. Get any information that is missing.
  3. Put comments under PERSONAL PROPERTY— General tab then description as to the FF&E, Machinery etc.
  4. Link to real property account.
  5. Enter your name and the date in last appraiser. Before turning worksheet in for set up:
  6. Enter ONLY first few letters of name into PACS to verify it is not already setup. If already setup, before setting up make sure whether it moved or is a second location.
  7. Add sic code
  8. Add business code
  9. PID for the real estate account where the business is located.
  10. Value account
- If this is ownership change, delete the old account and attach a copy of the deleted card. Put comments, as to why any account is deleted, under APPRASER INFO then copy and paste under delete.

If the business was not there, prior to deleting the account check to find out if it relocated.

## PROCEDURES FOR SETTING UP NEW ACCOUNTS IN PACS

First you will create a GEO # for the new account. To do this, you will go to the GEO # book and choose the first letter of the DBA of the business. Click on this tab at the bottom and enter the information about the business.

The screenshot shows an Excel spreadsheet titled "GEO NUMBER BOOK 32014 [Shared] - Excel". The spreadsheet contains a list of businesses with columns for date, business name, and various numerical codes. The data is as follows:

	A	B	C	D	E	F	G	H	I
1520	5/22/14	BRAND ENERGY & INFRASTRUCTURE SERVICES	48	B15124	0	369910	MTC		
1521	5/22/14	BOSQUE RIDGE RANCHES INC	22	B15125	0	369913	MTC		
1522	5/27/14	BRECHA CONSULTANTS LLC	48	B15126	0	369920	MTC		
1523	6/4/14	BE BE & UNCLE BEV'S CREATIONS	24	B15127	0	369941	MTC		
1524	6/19/14	BELLMEAD CHICKEN LLC	28	B15128	0	369953	MTC		
1525	8/23/14	BLACKHILL ENTERPRISES INC	36	B15129	0	369958	MTC		
1526	6/27/14	BAYTREE NATIONAL BANK & TRUST CO	50	B15130	0	369987	MTC		
1527	7/7/14	BAYTREE NATIONAL BANK & TRUST CO	48	B15131	0	370019	MTC		
1528	9/8/14	BROOKSHIRE BROTHERS INC	38	B15132	0	370310	MTC		
1529	9/28/14	BOSQUEVILLE FINE ARTS CENTER	14	B15133	0	370492	MTC		
1530	10/1/14	BROWNING AUTO SALES	14	B15134	0	370535	MTC		
1531	10/1/14	BBJ AUTOMOTIVE CORES INC	30	B15135	0	370540	MTC		
1532	10/17/14	BENS BOAT REPAIR	60	B15136	0	370677	MTC		
1533	10/30/14	BEST FEED STORE & SELF STORAGE	28	B15137	0	370814	MTC		
1534	10/30/14	BOOST MOBILE	28	B15138	0	370818	MTC		
1535	11/10/14	BRIGHT BEGINNINGS	36	B15139	0	370858	MTC		
1536				B15140	0				
1537				B15141	0				
1538				B15142	0				
1539				B15143	0				
1540				B15144					
1541				B15145					
1542				B15146					
1543				B15147					
1544				B15148					
1545				B15149					
1546				B15150					
1547				B15151					
1548				B15152					
1549				B15153					
1550				B15154					
1551				B15155					
1552				B15156					
1553				B15157					
1554				B15158					
1555				B15159					
1556				B15160					
1557				B15161					

2. Next you will get into PACS and go to File > New > Property. This screen will come up. Choose Personal and click next

3. You will then enter the situs address, GEO #, REFERENCE 2 # *and* SIC CODE on the next screen then click Next.



4. Next you will enter the legal description based on the type of assets given.  
(Example: supplies, computers, FFE, machinery, vehicles etc.) Then  
click Next.

5. On the next screen you will click Change under Current Taxpayer

*FIRST:  
SEARCH THE NAME  
OF THE BUSINESS  
TO CHECK FOR AN  
EXISTING MAILING  
ADDRESS FOR THIS  
DBA*

*IF NO MATCHING  
ADDRESS*

*CLICK THE NEW  
BUTTON AND  
ENTER  
INFORMATION*

6. Then you will enter the mailing address information and click Apply. Then click Cancel.

7. You will then see this screen, click Next.

8. Once you have clicked Next, this screen will pop and you will click Finish.

9. This will bring you to the screen where you will add entities. Click Add / Remove.

**10.** You will then click on the appropriate entities and move from the available entity area to the property entities area. Click OK, then click Next.

**11.**After clicking Next you will see the detailed segments screen. Click on Segment Detailed View to add segments.



12. You will then click New and find the type of segment you are entering.  
(Example: supplies, computers, machinery, etc.) Then click Apply.

1

13. Next you will click on the Appraised Value tab at the top of the wizard. Then click on the Appraised Value bubble towards the bottom of the wizard.

14. Once you have done this, you will click on Add, check the box by Flat Value Unit Price and enter the flat value amount of the segment. Then click OK.

15. Click Apply then click Cancel.

16. Repeat steps 12 - 15 for all additional segments you have.
17. Once you have entered all segments, click Next.

18. In the other section of this screen you will enter the appropriate value code. Then click Next.

A-1,000,000 — UP

B-100,000 — 999,999

C- 20,000 --99,999

D-10,000 — 19,999

E- 3,500 — 9,999

F- Less than 3,500

19. On the next screen you will enter the Last Appraiser, Value Appraiser, Appraisal Year, and Last Inspection Date. You will also put a note in the Comment Box. Also in the Remarks box, you will put where the business information was obtained from as well as any additional owner information. (See screen shot)  
Then click Finish.

20. Once the property pulls up click Finish.

21. After the wizard has completed you will go into the property and enter the Split-Merge Link by clicking on that tab on the left side of the property. Click add then click Search and enter the property ID given by the appraiser. Then click Search again.

22. You will then go to the Personal Prop tab and enter the Review Appraiser and Review Date. Then click Apply.

23. Once you have completed these steps, you will print an appraisal card and staple to the set up sheet given by appraiser and return to appraiser for proof.



## PROCEDURES ON HOW TO ENTER DETAILED SEGMENTS INTO PACS

1. While you are setting up an account in PACS you will come to this screen to enter the detailed segments. Click the bubble “Segment Detailed View”

2. Once you click the bubble, the new button will now be black. Click on "New".

3. Choose the type of asset (1E: supplies, merchandise inventory, machinery, computer equipment etc.) Once you have chosen the asset type click Apply.

4. Next click on the Appraised Value tab at the top and click on the bubble beside "Sub Segment". Then click Apply.

5 Then click on the Sub Segments tab at the top and click Add.

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6. Once you have done this, you will type the description of the asset including any asset or lease # that was given. You will also enter the original cost and year acquired if given.

7. You will then click on the "Depreciation Table" button and choose the appropriate year life for the asset. (Refer to the depreciation table) Then click OK.

8. You will then click on the bubble next to "Calculated Value" Then click Recalculate. After you click Recalculate, the market value of the asset will appear next to Calculated value.

9 Click OK and then you will be back to the screen to add another asset. To add another asset click "Add" and repeat steps 3-9. Continue this process until all assets have been entered.



## School District Codes

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12	Axtell ISD	32	Mart ISD
14	Bosqueville ISD	34	McGregor ISD
16	Bruceville-Eddy ISD	36	Midway ISD
18	China Spring ISD	38	Moody ISD
20	Connally ISD	40	Oglesby ISD
22	Crawford ISD	41	Falls County for Riesel
24	Gholson ISD	42	Riesel ISD
26	Hallsburg ISD	44	Robinson ISD
28	La Vega ISD	46	Valley Mills ISD
30	Lorena ISD	48	Waco ISD
		50	West ISD

## City Codes

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52	Bellmead	66	Mart
54	Beverly Hills	68	McGregor
56	Bruceville Eddy	76	Moody
58	Crawford	77	Riesel
61	Gholson	79	Robinson
62	Hewitt	80	Waco
64	Lacy-Lakeview	82	West
65	Lorena	84	Woodway

## County Codes

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00	McLennan	04	Falls
01	Bell	05	Hill
02	Bosque	06	Limestone
03	Coryell		

## Special District Codes

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08	Farm to Market	72	McLennan & Hill Counties
57	Castleman Creek Water		Tehuacana Creek Water &
60	Elm Creek Water Shed		Control District # 1
70	McLennan County Water Control District # 2	86	MCC



**MCLENNAN COUNTY APPRAISAL DISTRICT**



**2020 PERSONAL PROPERTY DEPRECIATION SCHEDULE**

**LIFE EXPECTANCY AND PERCENT GOOD**

YEAR ACQUIRED	AGE	A PTAD 20	B PTAD 15	C PTAD 12	D PTAD 10	E PTAD 8	F PTAD 6	G PTAD 5	H PTAD 4	I PTAD 3
2019	1	96%	95%	93%	91%	90%	87%	85%	83%	78%
2018	2	92%	90%	86%	82%	80%	74%	70%	66%	56%
2017	3	88%	85%	79%	73%	70%	61%	55%	49%	35%
2016	4	84%	80%	72%	64%	60%	48%	40%	32%	13%
2015	5	80%	75%	65%	55%	50%	35%	25%	15%	10%
2014	6	76%	70%	58%	46%	40%	22%	10%	10%	
2013	7	72%	65%	51%	37%	30%	10%			
2012	8	68%	60%	44%	28%	20%				
2011	9	64%	55%	37%	19%	10%				
2010	10	60%	50%	30%	10%					
2009	11	56%	45%	23%						
2008	12	52%	40%	16%						
2007	13	48%	35%	10%						
2006	14	44%	30%							
2005	15	40%	25%							
2004	16	36%	20%							
2003	17	32%								
2002	18	28%								
2001	19	27%								
2000	20	26%								
1999	21	25%								

- A Billboards, Fuel Tanks, Towers, Vaults, Safes, Cranes, Batch Plants, Misc Long Life Equipment \*\*
- B Sign, ATM, Forklifts, Tractors, Machinery, Antennas \*\*
- C Cellular Equipment, Trailers, Heavy Machinery, Manufacturing/Processing/Production Equipment\*\*
- D Furniture and Fixtures, Office Equipment, Small Tools, Automotive Repair, Signs \*\*
- E Restaurant Equipment, Retail Business, Convenience Stores, Medical & Dental Equipment, Vending Machines, Security System, Trucks\*\* F Small Lawn Equipment, Ceramic Molds, Cell Phones, Electronics, Data Processing, Telephones, Copiers, Fax Machines, Electric Equipment\*\* G Mainframe Computer, Desk Scanners, Small Printers, Digital Cameras, POS Equipment, Passenger Vehicles \*\*
- H CD's, Records, Tapes Misc Short Term Life \*\*
- I Personal Computers

**\*\*This table is based on the Office of the Comptroller of Texas BPP Property Value Study Depreciation Schedule\*\*** 3/16/2020

<b>3 YEARS</b>	<b>10 YEARS</b>	<b>10 YEAR</b>	<b>15 YEAR</b>	<b>15 YEAR</b>
CDS	2 WAY RADIO	TATOOING MACH	ATM MACHINE	PRESSES
RECORDS	BATTERY CHARGER	TELEPHONE	AUTOMATIC CAR WASH	PUFF IRONS
TAPES	BROILER OVEN	TELEVISION	BILLARD TABLE	SANDERS
	CAMERA	TELEVISION EQUIP	BINDER MACHINE	SAWMILL EQUIP
<b>4 YEAR</b>	CANDY MACHINE	TRANSMITTER	BUFFING EQUIP	SEVICE EQUIP
NEWTWORKING EQUIP	CASH REGISTER	VACUUM CLEANER	CAKE MACHINE	SHINGLE MAKING MACH
PERSONAL COMPUTER	CHAIRS	VENDING MACH	CARROUSEL	SIGNAGE
SERVERS	COFFEE MACH	VIDEO GAMES	CASTING MACHINE	SMALL CRANES
SMALL PRINTER	CREDIT CARD MACH	WAFFLE IRON	CHAIN HOIST	TRENCHER
SMALL SCANNER	DEEP FREEZE	WASHER	CLEATING MACH	WELDING EQUIP
COMPUTER PARTS	DESK	WATER HEATER	COATING MACH	WHEELCHAIR
SMALL SCANNER	DISPLAY COUNTER	X RAY MACHINE	CONVEYOR	WINCHES
	DRYER	MEDICAL EQUIP	COOKER DONUTS	
	EIGHT LINER		CRIMPING MACH	
<b>5 YEAR</b>	ELECTRIC DRILL		CUT OFF MACH	<b>20 YEARS</b>
BARBER CLIPPERS	EQUIP STERILIZER	<b>12-15 YEARS</b>	DAIRY CAPPER	ANTENNA EQUIP
CELL PHONES	EXAM TABLE	BUCKET	DAIRY CARBONATOR	BATCH PLANTS
CERAMIC MOLDS	EXERSISE EQUIP	BULLDOZER	DAIRY CROWER	BILLBOARDS
HAIR DRYER	FILING CABINET	COMP PLANT EQUIP	DOWEL MAKING MACH	FIREARMS
HAND IRONS	FIRE EXTINGUISHER	DRAGLINES	EDGER	FLOODLIGHTS
PAGERS	FRYALATOR	EMBALMING EQUIP	ENAMELING MACH	GASOLINE TANKS
SILVERWARE	GURNEY	JACKHAMMER	ENGRAVING MACH	LARGE CRANES
SKATING EQUIP	HAMMER	MIXER	ETCHING EQUIP	ROCK CRUSHER
SMALL LAWN EQUIP	HEATER	REFRIG. VEN MACH	FERRIS WHEEL	SAFES
THERMOMETERS	ICE MACHINE	SCAFFOLDING	FORGE	TOWERS
VENETIAN BLINDS	JUNEBOX	SURVEY QUIP	FORKLIFT	TRACKAGE
WEED EATER	KITCHEN APPLIANCES	TAR POT	FORMING MACHINE	TRAINS
WINDOW FANS	LASER		GALVANIZING EQUIP	TROLLEYS
	LEASE HOLD IMPROV		GAS PUMPS	TROUGH
<b>8 YEAR</b>	MEDICAL EQUIP		GLASS CUTTING MACH	VATS
BARCODE READER	MIRRORS		GUING MACH	VAULTS
COPIER	ORGAN		GRAIN ELEVATOR	
FAX MACHINES	PIANO		GRAND STAND	<b>VEHICLES</b>
LARGE PRINTER	POINT OF SALE EQUIP		GRIDING EQUIP	LIGHT 8YR
LARGE SCANNER	POWER SAWS		HAND TRUCKS	HEAVY 10YR
LAWN MOWER	RANGE		HAT BLOCKING MACH	
TRIMMER	REFRIGERATOR		HYDRAULIC LIFT	
	RESTAURANT EQUIP		KLIN, CERAMIC KLIN	
OTHER	RESUSITATOR		LUMBER CARRIERS	
SIGN- 15 YRS	SAUSAFE STUFFER		MECHANICAL BED	
	SHELVING		MORTISERS	
	SKILL SAW		NEON SIGN	
	SLICER		OVEN	
	SOUND EQUIP		PAPER BAILER	
	STEAM IRONS		PIPE CUTTING MACH	
	STERIO EQUIP		PLUMBING TOOLS	
	TANNING BED		POLISHER	

CATEGORY	ITEM	LIFE
AIR CONDITIONING	REFRIGERATED UNITS ½ TO 10 TONS	10
	REFRIGERATED UNITS 10 TO 100 TONS	15
	REFRIGERATED UNITS OER 100 TONS	15
AMBULANCE SERVICE (EMS)	2 WAY RADIO	8
	EQUIPMENT, DEFIBRILLATOR, ETC	8
ATTORNEYS	GOURNEY	10
	OFFICE EQUIPMENT( SEE OFFICES)	10
BAKERIES	BEATERS	8
	BINS	8
	BURNERS AND OVENS	8
	CAKE MACHINES, MIXERS	8
	CASES SHIPPING	5
	COATING MACHINES ETC	8
	CONVEYORS	12
	COOKERS-DONUT	8
	COOKIE-CUTTERS, ETC	8
	DROPPERS-CAKE, COOKIE, DONUT	8
	ELEVATOR- SEE REAL ESTATE	15
	FANS	15
	GRINDING FORMING GLUEING MACH	12
	ICING UNIT	12
	KETTLES	8
	MIXERS- HEAVY	8
	PAN CLEANERS, PEELERS, PEARING MACH	12
	PANS	8
	PIE CRIMPERS, ROLLERS, TRIMMER	12
PROOFERS	12	
REFRIGERATORS	12	
SCALES, SELERS, SHEETERS, TAPERS	8	
SLICERS	8	
TABLES, DISPLAY CASES	12	
TANKS TROUGHS	20	
THERMOMETERS	8	
WRAPPERS	12	

CATEGORY	ITEM	LIFE
BARBER AND BEAUTY SHOPS	CHAIRS	10
	CLIPPERS, DRYERS, MASSAGE VIBRATORS	5
	LAVATORIES	10
	MIRRORS	10
	PERMANENT WAVE MACHINES	10
	SHAMPOO BOWLS TABLES-MANICURE	10 10
BOTTLING AND DAIRY PRODUCTS	BLOWERS FANS	12
	CAPPERS, CROWNERS	15
	CARONATORS	15
	CLEANING UNIT- BOTTLE WASHER	15
	CONVEYORS, ELEVATORS	15
	FILLERS	15
	FILTERS	15
	HEATERS, WATER (GAS)	15
	ICE CREAM CABINETS, CANS & JACKETS	15
	KETTLES	15
	PASTEURIZERS & STERILIZERS	15
	PLATFORMS	15
	REFRIGERATING EQUIPMENT	15
	SCALES, SEALERS, SHEETERS, TAPERS	15
	SYRUPING MACHINES	15
TANKS & CATS	20	
BUIDLINGS CONFECTIONS	MOVEABLE	20
	BEATERS	15
	COOLING SLABS	15
	KETTLES	15
	PULLING MACHINES	15
	RANGERS, COOKING	15
	REFRIGERATOR	15
	THERMOMETERS	5
	WRAPING	15

CATEGORY	ITEM	LIFE
CONSTRUCTION	BATCH MEASURING DEVICES	15
	BATCHER PLANTS-DEMOUNTABLE	15
	BATCHERS, JACKHAMMERS, ETC	15
	BUCKETS	15
	BULLDOZER	15
	DRAGLINES 1 TO 1.5 CU YARDS (MEDIUM)	15
	DRAGLINES 2 CU YARDS (LARGE)	15
	DRAGLINES, STEAM & GAS 1/2 3/4 CU YARDS	15
	EXHAUST FANS	15
	FIRE EXTINGUISHERS	10
	LOADERS	15
	MAGNETS, LIFTING	15
	MIXERS, 1/3 CU YARDS OR LESS (SMALL)	15
	MIXERS 1/3 CU AYRDS OR MORE (LARGE)	15
	POWER SAWS	10
	ROCK CRUSHERS, PORTABLE	15
	ROCK CRUSHERS, STATIONARY	15
	SCAFFOLDING	15
	SKILL SAWS	10
	SURVEY EQUIPMENT	15
TANKS GASOLINE STORAGE	15	
TAR POTS AND WAGONS	15	
TRANSIT	15	
DOCTORS & DENTIST	WASHERS- GRAVEL & WHEELBARROWS	15
	CARPETS& DRAPES	10
	COUCHES	10
	DENTIST UNITS	10
	ELECTRO- CARDIORAPHIC MACHINES	8
	EXAMINING ABLE	8
	FLOORSCOPE AND STETHESCOPE	8
	GAS HEATERS	8
	INHALERS, OXYGEN AND RESUSICATORS	8
	METABOLISM MACHINE	8
OFFICE EQUIPMENT	<b>10</b>	

CATEGORY	ITEM	LIFE
DOCTORS & DENTIST	RECEPTION FOOM- DOCTORS, DENTIST ET	10
	SCALES	8
	STERILIZERS	8
DRUG STORES	X RAY MACHINES	8
	FF & E	10
FLOOR FINISHERS	EDGERS	15
	RENTAL EQUIPMENT	15
FLORIST	SANDERS & POLISHERS	15
	BEDS	15
	HEATERS	15
	REFRIGERATORS	15
FLOUR MILLS	WORK TABLES	15
	OVERALL LIFE EXPEXTANCY	15-20
FUNERAL HOMES	DRAPERIES & CARPETS	10
	EMBLING EUIPMENT	12
	FURNITURE AND FIXTURES	10
	GARAGE EQUIPMENT	10
	GRAVE EQUIPMENT	15
	GREEN HOUSES	20
	ORGANS, PIANOS, ETC	20
	RETORTS	20
FURNITURE	VAULT-BUILDING EQUIPMENT	15
	CLUBS	10
	FACTORY	10
	FUNERAL HOME	10
	GROCERY	10
	HOTEL LOBBY	10
	HOTEL GUEST ROOM	10
	KINDERGARTEN	10
	MOTELS- TOURIST COURTS	10
	NURSARY (FLORIST)	10
	PRINTING	10
	ROOMING HOUSE	10
	THEATERS- LOBBY AND FOYER	10

CATEGORY	ITEM	LIFE
GARAGES & BODY SHOPS	BINS	20
	CHAINS HOISTS	10
	FREON RECOVERY SYSTEM	10
	HAND TOOLS	10
	HYDRAULIC LIFT	10
	JACKS	10
	PLAT SCALES	10
	POWER JACKS	10
	POWER TOOLS	10
	SPRAY EQUIPMENT	10
TESTING EQUIPMENT	10	
GROCERIES & MARKETS	WISE	10
	WELDING EQUIPMENT	10
	WHEEL ALIGNING, BRAKES, SERVICE EQUIP	10
	BEVERAGE BOXES	10
	CARTS	10
	CASH REGISTERS	10
	DEEP FREEZE & REFRIGERATION	10
	DISPLAY COUNTERS & SHELVING	10
	ELECTRIC BAND MEAT SAW	10
	HEATERS	10
	ICE CREAM BOXES	10
	ICE MAKING MACHINES (SHAVED OR CUBED)	10
	MEAT BLOCK	10
	NEON SIGNS	10
	SAFE	20
SAUSAGE STUFFERS	10	
SCALES	10	
SLICERS,GRINDERS	10	
SPRINKLER SYSTEMS	10	
WALK IN COOLER	15	



CATEGORY	ITEM	LIFE
HOTELS	BLANKETS, SPREADS, DRAPERIES, & RUGS	5
	EXINGUISHER	10
	FIRE ALARMS	10
	FURNITURE- DINING ROOM & GUEST ROOM	10
	FURNITURE- LOBBY	10
	HOUSE CLEANING EQUIPMENT	10
	LAUDRY EQUIPMENT	10
	MATTRESSES, PILLOWS & SPRINGS	10
	REFRIGERATION	10
ICE PLANTS	VENETIAN BLINDS	5
	OVERALL LIFE EXPECTANCY	15
LAUNDRY & DRY CLEANING M&E	AIR COMPRESSOR	10
	AUTOMATIC WAHERS & DRYERS	10
	BINS	20
	BLOWERS, BRUSHERS, DAMPENERS	10
	BOILERS	15
	CLOTHES HAMPERS-CARTS	10
	CONVEYORS	12
	DRY CLEANING MACHINE	12
	DRYERS	12
	EXTRACTORS	12
	FILTERS	12
	FORMERS	12
	HAND IRONS- DRY OR STEAM	5
	HAT BLOCKING MACHINES	12
	HOT WATER HEATERS & STEAM PUMPS	15
	IRON BOARD	10
	IRONERS	12
	MANGLES	12
	MARKING MACHINES	10
	METERS	10
	PLEATING MACHINES	12
	PRESSES	12
	PUFF IRONS	12
	PURIFIERS	12
	RETURN SYSTEM	10

CATEGORY	ITEM	LIFE
LAUNDRY & DRY CLEANING M&E	SCALES	10
	SCRUB TABLES	12
	SEWING MACHINES	12
	SPOTTING UNITS	10
	SPRAY GUNS	5
	STARCHERS	10
	STEAM IRONS	10
	STRETCHERS	10
	TABLES	10
	TANKS	15
	TUMBLERS	12
	VACCUUM MACHINES	12
	WASHERS	10
LEATHER PRODUCTS MANUFACTURING	M & E	15
	BENDING & BUFFING & WELDING EQUIPMENT	15
	BINS	20
	BLOWERS & DRYERS	15
	COMPUTERIZED PLANT EQUIPMENT	15
	CRIMPERS & CUT OFF MACHINES	15
	CRUSHERS	15
	DERRICKS & HOISTS	15
	DIE CASTING MACHINES	15
	DIES	15
	DRILLS & JACKS	15
	DUMPING MACHINES & MELTING POTS	15
	ENAMELING & ENGRAVING MACHINES	15
	ETCHING & FILING MACHINES	15
	FORGES & HAMMERS	15
	FORMS	15
	GALVANIZING MACHINES	15
	GRINDING, GEAR CUTTING, GROOVING MACH	15
	KILNS	15
	KILNS CERAMIC	15

CATEGORY	ITEM	LIFE
MANUFACTURING	LARGE CRANES	20
	LATHES	12
	MILLING & PLANING MACHINES	12
	PLATING	12
	PRESSES	12
	RIVETERS, STAPLES	12
	SANDERS & POLISHERS	12
	SAWS	12
	SCALES, PLATFORMS	12
	SHERING MACHINES	12
	SMALL CRANES	12
	SPRAY BOOTHS	12
	SPRING MAKING MACHINES	12
	TANKS-CONCRETE	20
	TESTING MACHINES	12
	TRUCKS. HAND	12
	VALVE-HEAD SEATING MACHINES	12
	VATS	15
	WELDING EQUIPMENT	12
	MATTRESS FACTORIES	WINCHES
CARDING MACHINES		15
CLEANERS		15
COTTON PICKERS		15
CUTTING MACHIES		15
FILLING MACHINES		15
SEWING MACHINES		15
TABLES		15
TUFTING MACHINES	TUFTING MACHINES	15
	TUMBLERS	15
MERCHANDISE	DEPARTMENT STORES	8
	DRUG STORES	8
FURNITURE STORES	FURNITURE STORES	8
	MILLINERY STORES	8
SHOE STORES	SHOE STORES	8
	VARIETY STORES	8

CATEGORY	ITEM	LIFE
MISCELLANEOUS	WINDOW FANS	5
	AIR & WATER PURIFICATION	10
	AIR CONDITIONING (OVERALL)	10
	ATM MACHINES	15
	AUTOMATIC CAR WASHERS	15
	AUTOMATIC PINSETTERS	15
	AWNING METAL	10
	BAND SAW	15
	BARBEQUE PIT	15
	BRAKES	15
	CARPETING, LINOLEUM	10
	CAHS REGISTERS	10
	CERAMIC MOLDS	5
	CERAMIC OVEN	15
	CLEANING EQUIPMENT	10
	COFFEE VENDING MACHINES	10
	COIN CHANGERS	15
	COMPUTERIZED PLANT EQUIPMENT	15
	COUNTER ISLANDS	10
	DISPENSERS, CIGARETTE, CANDY, GUM	10
	DISPENSERS, COLD DRINKS	15
	DISPLAY CASES	10
	DOG CAGES	15
	DOLLIES	15
	DRILL PRESS	15
	ELECTRIC DRILLS	10
	ELECTRIC HAMMERS, SMALL	10
	ELECTRIC METERS	10
	ELECTRIC MOTORS	15
	ELEVATOR, GRAIN	15
	EXERCISE EQUIPMENT	10
	FENCES WOOD	10
	FENCES, STEEL	10
	FILING CABINETS	10
	FIRE ALARMS	15

CATEGORY	ITEM	LIFE
MISCELLANEOUS	FIRE EXTINGUISHERS	10
	FIRE PREVENTION EQUIPMENT	15
	FORKLIFT	15
	HAND TRUCKS	15
	HEATERS	10
	KINDERGARTEN FURNITURE	10
	KNIVES	10
	LABORATORIES	10
	LAWN MOWERES	8
	LIGHT TESTERS	10
	LOCKERS, REFRIGERATORS	15
	MIRRORS	10
	NEON SIGHN	10
	PAGERS & CELL PHONES	5
	PAINTING EQUIPMENT, LADDRES	10
	PAINTING EQUIPMENT, SPRAY	15
	PARCEL LOCKERS	20
	PARKING GARAGE EQUIPMENT	15
	PAVING BREAKERES	15
	PIANO TEACHERS	15
	PIPE BENDERS	15
	PIPE THREADERS	15
	PORTABLE BUILDING	20
	PORTABLE TOILETTE	15
	RACKS	15-20
	ROAD EQUIPMENT	15
	SAFES	20
	SCALES, DRIVE ON	20
	SHEARS	15
	SHELVING	15
	SHELVING HEAVY EQUIPMENT	20
	SHOP EQUIPMENT AVG	15
	SMALL LAWN EQUIP (BLOWERS, WEEDEATER)	5
	SPRAY GUNS	10

CATEGORY	ITEM	LIFE
MISCELLANEOUS	SPRINKLING SYSTEM	15
	TABLE SAWS	10
	TANNING BED	10
	TELEPHONE	10
	TELEVISION	10
	TILE CUTTERS	10
	TOYS	5
	VENETIAN BLINDS –MINI BLINDS	5
	WATCH REPAIR EQUIPMENT	10
	WATER COOLERS	10
	WATER HEATERS = HOUSEHOLD	10
MOTELS (SEE HOTELS)	WELDERS	10
	OVERALL LIFE EXPECTANCY	10
MOTION PICTURES & THEATERS	BOXES, STORAGE-RACKS, REELS	10
	CAMERA & PROJECTORS – SOUND EQUIP	10
	CARPETS& DRAPPERIES	10
	DIMMERS	10
	FANS & VENTILATORS	10
	KNIVES & SPLICERS	10
	LAMPS	10
	LIGHTS	10
	LOBBY & FOYER FURNITURE	10
	MIRRORS	10
	REFLECTORS	20
	SCREENS	15
	SEATS	10
	TICKET REGISTERS	10
NURSING HOME	WINDING MACHINES	8
	4 LEGGED CANE	8
	EMERGENCY EQUIP, DEFIBRILLATOR, ETC	8
	FF&E	10
	MANUAL CHAIR	8
	MECHANICAL BED	8
	OXYGEN MACHINE	8

CATEGORY	ITEM	LIFE
NURSING HOME	PATIENT MONITERING / TRACKING EQUIP	10
	POWER WHEEL CHAIR	15
	SCOOTER	15
OFFICE	WALKER	10
	ACCOUNTING, BILLING, BOOKKEEPING MACH	10
	ADDING MACHINES, CALCULATORS	10
	ADDRESSOGRAPHS	10
	AUDOGRAPH	10
	CHECK WRITERS	10
	COMPUTERS	3
	COPIERS	6
	ELECTRIC FANS	10
	FAX MACHINES	6
	FILING CABINETS	10
	FISH AQUARIUMS	10
	FURNITURE FIXTURES, DESK-CHAIRS	10
	HEATERS	10
	KEY PUNCH MACHINES	10
	LAMPS	10
	LIBRARIES	15
	MAILING MACHINES	10
	MICROFILM EQUIPMENT	10
	MIMEOGRAPH MACHINES	10
	MIRRORS	10
	MULTILITH MACHINES	15
	NEON SIGN	10
	NETWORKING EQUIP, ROUTER,HUB, ETC	5
	POINT OF SALE COMUTER	10
	PRINTER (LARGE)	8
	PRINTER (SMALL DESKTOP)	5
	SAFE, VAULTS	20
	SCALES- MAIL	10
	SCANNERS	5
	SCANNERS (SMALL DESKTOP)	5

CATEGORY	ITEM	LIFE
OFFICES	SECURITY SYSTEM	15
	SERVER	5
	TESTING & INSTRUMENTATION EQUIP	10
	THERSO FAX	10
	TIME CLOCKS, INTERCOMMUNICATION SYSTEM	15
	TYPEWRITERS & DICTATION MACHINES	10
	VACUUM CLEANERS	10
	VENETIAN BLINDS	5
	WASTE BASKETS	5
	OPTICAL	WATER FOUNTAIN
BENCHES, FILING EDGING		8
DRILL, LENS		8
FILING MACHINES		8
FORGE		8
GLASS CUTTING BOARDS & MACHINES		8
GRINDERS, BUFFERS, & POLISHERS		8
LENS & GLASS CUTTERS		8
LENS EDGERS		8
MOTORS		8
OUTDOOR ADVERTISING	SMALL TOOLS	5
	SOLDERING MACHINE	8
	TESTING MACHINES	10
	BILL BOARDS	20
	ELECTRICAL EQUIPMENT	10
	FLOODLIGHTS	10
PACKING & CANNING PLANT	LADDERS, SCAFFOLDS	20
	NEON SIGNS	15
	SOUND EQUIPMENT	10
	CONVEYORS	15
	COOKERS & COOLERS	15
	CUTTERS, GRINDERS & MILLS	15
	ICE CRUSHERS	15
	KETTLES	15
	LABELING MACHINES	15
	MIXERS	15



CATEGORY	ITEM	LIFE
	REFRIGERATION EQUIPMENT	15
	SCALES	15
	SEALERS, FILLERS, STUFFING MACHINES	15
	SLICING MACHINES	15
	TABLES & TANKS	15
	TRUCKS- HAND	15
	WASHERS CAN	15
PAIN & VARNISHES	AGITATORS	15
	BLENDERS, MIXERS, TUBS, COOKERS	15
	COLOR ANALIZERS	15
	CONVEYORS & COMPRESSORS	15
	DRYERS & DUST COLLECTORS	15
	ELEVATORS	15
	FANS & VENTILATORS	15
	FILLERS, CAN	15
	FILLING, WEIGHING & SEALING MACHINES	15
	HOT WATER HEATERS	15
	KETTLES, OVENS & TANKS	15
	LABELING MACHINES	15
	MILLS & PUMPS	15
	SCALES	15
PARKS	SIFTERS & STRAINERS	15
	CARROUSELS, FERRIS WHEELS	15
	GRAND STANDS, CONCRETE OR STEEL	25
	GRAND STANDS, WOOD	15
	HARNESS, SADDLES, ROPES, ETC	10
	LAWN MOWERS	8
	LIGHT FLOOD	20
	LINE MARKERS	15
	MINITURE GOLF EQUIP	10
	ORGANS, PIANOS, ETC	10
	PLAYGROUND EQUIPMENT- SWINGS	10
	SHOOTING GALLERY	25
	SHOOTING GALLERY EQUIPMENT	10
	SKATING EQUIPMENT-SKATES	5

CATEGORY	ITEM	LIFE
	SLIDES, SCOOTERS	10
	TICKET HOUSES	25
	TRAIN, TRACKAGE, TROLLEYS	20
	TRUNSTILES	15
	WHIPS	8
PHOTOGRAPHERS	CAMERAS	10
	DRYERS, PAINT	10
	LENS	10
	LIGHTS	10
	PHOTOSTAT MACHINES	10
	PRINTING & DEVELOPING MACHINES	10
	BLOW TORCH	15
	HAND TOOLS	15
	PIPE CUTTING MACHINE	15
	TRENCHERS	15
PRINTING & PUBLISHING	ADDRESSING & MAILING MACHINE	15
	BALERS, PAPER	15
	BINDER MACHINES	15
	CASTING MACHINES	15
	CONVEYORS	15
	CUTTERS & FOLDERS	15
	GALLEYS	15
	LIBRARY (LAWYERS-DOCTORS)	15
	MELTING POTS	15
	MOLDS	15
	PLATES	15
	PRESSES	15
	ROLLING MACHINES	15
	RULING MACHINES	15
	SCALES	15
	STITCHERS	15
	STONES, LITHOGRAPHING	15

CATEGORY	ITEM	LIFE
PRINTING & PUBLISHING	TELETYPE MACHINES	15
	TRIMMERS	15
	TYPE FACE	15
	TYPESETTING MACHINE	15
	WIRE PHOTO MACHINES	15
PUBLIC UTILITIES (GAS)	FENCES- STEEL	25
	FENCES WOOD	20
	MAINS	25
	METERS	25
	SHOPS & STORE EQUIPMENT	15
	TOOLS & STORAGE EQUIPMENT	10
QUARRIES-SAND-GRAVEL- CONCRETE	BATCHING PLANT	20
	BINS	20
	BLACKSMITH SHOP EQUIPMENT	15
	BLOWERS	15
	BREAKERS	15
	BRIQUETTING MACHINERY	15
	BUCKETS	15
	BURNERS	15
	CAGES	15
	CARPENTER SHOP EQUIPMENT	15
	CONCRETE BLOCK MAKING MACHINES	15
	CONCRETE MIXERS – MORTER	15
	CONVEYORS	15
	CRANES	20
	CRUSHERS	15
	CUTTING & WELDING MACHINE	15
	DRAGLINES	15
	DRILLS	15
	DUMPS	20
	ELEVATORS	15
	EXCABATORS	15
	HOISTS	15
	KILNS, LIME	15

CATEGORY	ITEM	LIFE
QUARRIES-SAND-GRAVEL- CONCRETE	LOADERS	15
	MACHINE SHIP EQUIPMENT	15
	SAW-MASONRY	15
	SCALES, PLATFORMS	20
	SCRAPPERS	15
	SCREENS	15
	SHOVELS	15
RADIO BRADCASTING & TELEVISION	ANTENNA EQUIPMENT	20
	DISHES	15
	RECORDERS-TAPE	10
	REPAIR SHOP EQUIPMENT	10
	STUDIO FURNITURE & FIXTURES	10
	TELEVISION EQUIPMENT	10
	TOWERES	20
	TRANSMITTER, STUDIO CONTROL EQUIP	10
	TRACKAGE	30
RAILROADS	BILLARD TABLES/ POOL TABLES	15
RECREATION HALLS	BOWLING ALLEYS & EQUIPMENT	15
	CANDY MACHINE	10
	CIGARETTE MACHINES	15
	FOLDING CHAIRS, CARD TABLES	10
	FOOSBALL/ AIR HOCKEY	10
	RECORD/ TAPE/ CD PLAYER	10
	RECORDS/ TAPES/ CDS	3
	SHUFFLEBOARDS, JUKEBOX, POOL, PINBALL	10
	TV & MONITERS	6
	VIDEO GAMES, EIGHT LINER	6

CATEGORY	ITEM	LIFE
REFRIGERATORS	BEVERAGE BOX/ COOLER (ICE)	10
	BEVERAGE BOX/ COOLER (REFRIGERATED)	10
	DEEP FREEZES	10
	HOME TYPE	10
	ICE CREAM BOX DEEP FREEZE	10
	ICE MAKING MACHINES (SHAVED/ CUBED)	10
	MEAT CASES	10
	REACH IN BOXES	10
	SODA FOUNTAINS	10
	SODAWATER BOXES ICED	10
	SODAWATER BOXES REFRIGERATED	10
	SODAWATER DISPENSERS REFRIGERATED	10
	WALK IN BOXES	15
RESTAURATNT, BARS, CAFES, ETC	BEVERAGE COOLERS	8
	BROILERS, ETC	8
	CASH REGISTERS	8
	CHAIRS	10
	COFFEE & COLD DRINKS VENDERS	8
	COUNTERS	10
	DEEP FREEZE	8
	ELECTRIC DISHWASHERS	8
	EXTRACTORS FRUIT JUICE	8
	FIRE EXTINGUISHER	10
	FRYALATORS	8
	ICE CREAM BOXES	8
	ICE MAKING MACHINES	8
	KITCHEN EQUIPMENT	8
	MALT DISPENSERS & MIXERS	8
MICROWAVE	8	
MILK DISPENSERS	8	
MIRRORS	10	
OUTDOOR TABLES & CHAIRS	10	
OVENS, RANGES, HEATERS	10	

CATEGORY	ITEM	LIFE
RESTAURANTS, BARS, CAFES,ETC	PANS	8
	REFRIGERATION	8
	SERVING BARS	8
	SILVERWARE	5
	SINKS	
	SODA FOUNTAINS	8
	STOOLS CHROME & PLASTIC	8
	STOOLS WOOD	10
	TABLES	10
	TOASTRS, WAFFLEIRONS	8
	TRAYS	8
	URNS, COFFE	8
	VENDING MACHINES	8
	VENT A HOOD	8
	WATER HEATER	10
SAWMILLS	BENDING & BOWING MACHINES	12
	BLOWERS	12
	BORING	12
	CARRIERS, LUMBER	12
	CLEATING MACHINE	12
	CLIPPERS, VINEERING	12
	CONVEYORS	12
	CRATE MACHINES – SAWDUST	12
	DOVE TAILING MACHINE	12
	DOWEL TAKING MACHINES	12
	EDGER MACHINES	12
	FLOORING	12
	HOISTS, CRANES, JOINERS	12
	KILNS, LATHES, PLANERS	12
	MORTISERS	12
	REAMERS	12
	SANDERS & POLISHERS	12
	SAW FRAMES	12

CATEGORY	ITEM	LIFE
SAWMILLS	SAWS	12
SERVICE STATION (SEE GARAGES)	SHINGLE MAKING MACHINES	12
	AIR COMPRESSORS	12
	BATTERY CHARGERS	10
	CHAIN HOIST	10
	FIRE EXTINGUISHERS	10
	HAND TOOLS	10
	POWER TOOLS	10
	PUMPS	15
	TANK-STORAGE	20
	TANKS-STORAGE UNDERGROUND	10
SHOE REPAIR	VACUUM CLEANERS	10
	MACHINERY	10
TATTOO/ BODY PIERCING	EQUIPMENT STERILIZERS	8
	TATTOOING MACHINE	8
TAXI TELEGRAPH	METER & 2 WAY RADIOS IN TAXI LINES	6

## SIC CODE LIST

	BUS		SIC	
1	A01		6541	ABSTRACT COMPANIES ***TITLE COMPANY
2	A02		4581	AIRCRAFT DEALERS - AIRWAYS & REPAIRING *' AIRPORTS - TERMINALS & SERVICE
3	A03		7993	AMUSEMENT CENTERS & MACHINES *** GAME ROOMS
4	A04		5932	ANTIQUES & REPAIRS *** USED MERCHANDISE (FURNITURE, ETC.)
5	A06		5722	APPLIANCE DEALERS *** APPLIANCES RETAIL HOUSEHOLD
6	A07		7311	ART STUDIOS & AD AGENCIES ***ADVERTISING AGENCIES
7	A08		8111	'ATTORNEYS *** ATTORNEYS - LEGAL SERVICES
8	A09		5511	AUTO - NEW *** AUTO DEALER - NEW & USED
9	A10 ,1-	-	5531	AUTO SUPPLY*** AUTO SUPPLY STORES - RETAIL
10	A10L	L2		INDUSTRIAL ACCOUNTS FOR ABOVE
11	All		7538	AUTO REPAIR & USED PARTS (SEE ALSO G01) *** AUTO REPAIR - GENERAL
12	A11L	L2	7538	INDUSTRIAL ACCOUNTS FOR ABOVE *** AUTO REPAIR - GENERAL
13	A12		7542	AUTOMATIC CAR WASH - EQUIP SALES''''** CAR WASH
14	A13		5722	APPLIANCES (MAJOR) REPAIR *** APPLIANCES - RETAIL HOUSEHOLD
15	A14		7699	APPLIANCES (SMALL) REPAIR*** REPAIR SERVICE, NEC
16	A15		5521	AUTO - USED ***AUTO DEALER - USED
17	A15S		0004A	SPECIAL VEHICLE INVENTORY*** SPECIAL VEHICLE INVENTORY
18	A16		7623	AIR CONDITIONING - REFRIGERATION - HEATING: SALES & SERVICE Ir" NC & HEATING SERVICE
19	A16L	L2	3585	INDUSTRIAL ACCOUNTS FOR ABOVE *** A/C HEATING & EQUIPMENT
20	A17		4522	AIRCRAFT BELONGING TO REGULAR PERSONAL PROPERTY ACCOUNTS *** AIRCRAFT - COMMERCIAL
21	A17L	L2	3585	AIRCRAFT BELONGING TO INDUSTRIAL ACCOUNTS *** A/C HEATING & EQUIPMENT
22	A17M	M		AIRCRAFT BELONGING TO INDIVIDUALS
23	A18			ARCHITECTS - ENGINEERS - DESIGNERS - SURVEYORS
			8711	ENGINEERING SERVICES
			8712	ARCHITECTURAL - DRAFTING SERVICE
			8713	SURVEYING SERVICE



## SIC CODE LIST

24	A19		8721	ACCOUNTANTS & BOOK KEEPERS ***ACCOUNTING & BOOK KEEPING
25	A20		4119	AMBULANCE SERVICES *** AMBULANCE SERVICE
26	A21		0002	AUTO TAPE - COMMERCIAL PRINTOUT *** VEHICLES ONLY
27	A21H	H1		AUTO TAPE - PRIVATE PASSENGER VEHICLES
28	B01		5810	BAR & TAVERNS *** BAR
29	B02		7241	BARBER SHOPS *** BARBER SHOPS
30	B03		7231	BEAUTY SHOPS - NAIL ART' BEAUTY - HAIR STYLING SALON
31	B04		5999	BEAUTY SUPPLY ""*** RETAIL STORES - MISCELLANEOUS
32	B05_		5181	BEER DISTRIBUTORS *** BEVERAGES - BEER - ALE WHOLESale
33	B06		5551	BOAT DEALER a' BOAT DEALERS
34	BOOS		0004A	SPECIAL VEHICLE INVENTORY *** SPECIAL VEHICLE INVENTORY
35	B07			BOOK STORES
			5942	BOOKSTORES - NEW
			5942A	BOOKSTORES USED
36	B08		2086	BOTTLING COMPANIES *** SOFT DRINK MANUFACTURING
37	B09			BUILDING SUPPLY
			5211	LUMBER & BUILDING MATERIALS
			2452	PREFAB WOOD BUILDING MANUFACTURING
38	BO9L	L2	5031	INDUSTRIAL ACCOUNTS FOR ABOVE *** LUMBER - BUILD SUPPLY WHOLESale
39	B10		5044	BUSINESS PRODUCTS - MACHINES - SERVICE *** OFFICE EQUIPMENT
40	B11		5461	BAKERIES *** BAKERY - RETAIL BAKE & SALE
41	B11L	L2	2051	INDUSTRIAL ACCOUNTS FOR-ABOVE *** BREAD & OTHER BAKERY PRODUCTS
42	B12		5072	BEARINGS *** HARDWARE – WHOLESale
43	B13		7933	BOWLING LANES ' BOWLING ALLEYS
44	B14		6011	BANKS *** BANK — FINANCIAL INSTITUTE
45	B15		3732	BOAT - MOTOR & REPAIR *** BOATS BUILDING & REPAIRING
46	B16L	L2	4410	BOAT TAPE IN BUSINESS NAME *** VESSELS - LOCAL WATER
47	B17		2789	BOOK BINDERY*** BOOKBINDING

## SIC CODE LIST

<b>48</b>	CO1		2434	CABINET SHOPS *** CABINET SHOPS - MANUFACTURING
<b>49</b>	CO2		5812	CONCESSION OPERATORS & CAFETERIA *** RESTAURANTS - CAFETERIAS
<b>50</b>	CO3		5812	CAFES (SEE ALSO F14 & R04) *** RESTAURANTS - CAFETERIAS
<b>51</b>	C04			CARPETS - DRAPES - ETC. - CARPET CLEANERS
			5713	FLOOR COVERING STORES
			5714	DRAPERY & UPHOLSTERY STORES
			7217	CARPET & UPHOLSTERY CLEANING
<b>52</b>	C05		8041	CHIROPRACTORS *** DOCTOR - CHIROPRACTOR
<b>53</b>	C06		5651	CLOTHING - ALL *** CLOTHING FAMILY
<b>54</b>	C07			COTTON DEALERS
<b>55</b>	C08			CONTRACTORS - VARIOUS
			1522	CONSTRUCTION RESIDENTIAL
			1541	GENERAL CON-NONRES BUILDINGS - OTHER THAN INDUSTRIAL BUILDINGS AND WAREHOUSES
			1542	CONSTRUCTION - COMMERCIAL
			1611A	CONSTRUCTION - HIGHWAY & STREET
			1623	CONSTRUCTION - WATER - SEWER
			1721	CONTRACTORS PAINT & PAPER HANGING
			1731	CONTRACTORS - ELECTRICAL
			1741	CONTRACTORS - MASONRY
			1742	CONTRACTORS DRYWALL - INSULATION
			1751	CONTRACTORS CARPENTRY WORK
			1761	CONTRACTOR ROOFING - SIDING SHEET METAL
			1771	CONTRACTOR CONCRETE WORK
			1794	EXCAVATION WORK
			1795	WRECKING & DEMOLITION WORK
			1799	CONTRACTORS - MISCELLANEOUS
<b>56</b>	CO8L	U	1629	INDUSTRIAL ACCOUNTS FOR ABOVE *** HEAVY CONSTRUCTION

## SIC CODE LIST

<b>57</b>	C09		2099	CATERING SERVICE *** FOOD PREPARATIONS - MISCELLANEOUS
<b>58</b>	C10		1771	CONCRETE PRODUCTS - BRICK MASONRY - DRYWALL & SIDEWALKS *** CONTRACTOR CONCRETE WORK
<b>59</b>	C10L	L2		INDUSTRIAL ACCOUNTS FOR ABOVE
			2951	ASPHALT PAVING MANUFACTURING
			3241	HYDRAULIC CEMENT INCLUDING PORTLAND - NATURAL - MASONRY - POZZOLANA CEMENTS
			3272	CONCRETE PRODUCT MANUFACTURING
			3281	STONE & STONE PRODUCTS - CUTTING & FINISHING GRANITE - MARBLE - SLATE - ETC.
<b>60</b>	C11		5611	CLOTHING - MEN'S *** CLOTHING MEN'S & BOYS
<b>61</b>	C12		5621	CLOTHING - WOMEN'S *** CLOTHING WOMEN'S
<b>62</b>	C13		5641	CLOTHING - CHILDREN'S *** CLOTHING CHILDREN - INFANT
<b>63</b>	C14			CONSIGNED GOODS
			0004	INVENTORY ONLY
			5169	CHEMICAL & ALLIED PRODUCTS - WHOLESALE DISTRIBUTION
<b>64</b>	C15		6061	CREDIT UNIONS *** CREDIT UNION
<b>65</b>	C16		5734	COMPUTER SALES *** COMPUTER & SOFTWARE STORES
<b>66</b>	C17		7379	COMPUTER SERVICES (DATA PROCESSING) *** COMPUTER RELATED SERVICES, NEC
<b>67</b>	C18		5169	CHEMICALS & FERTILIZER *** CHEMICAL & ALLIED PRODUCTS - WHOLESALE DISTRIBUTION
<b>68</b>	C18L	L2	5169	INDUSTRIAL ACCOUNTS FOR ABOVE *** CHEMICAL & ALLIED PRODUCTS - WHOLESALE DISTRIBUTION
<b>69</b>	C19			COMMUNICATIONS EQUIPMENT & INSTALLATION
			4810	PAGERS
			4812A	RADIO COMMUNICATION, NEC
			481.3	TELEPHONE COMMUNICATIONS
<b>70</b>	C20		7389	CONSULTING - GENERAL *** BUSINESS SERVICES - MISC.
<b>71</b>	DO1	22	1799	DITCHING - TRENCHING - DRILLING - GRADING *** CONTRACTOR - MISC.
<b>72</b>	D02		8021	DENTIST (SEE ALSO D12 - DENTAL LABS) *** DENTIST
<b>73</b>	D03		5311	DEPARTMENT STORES *** DEPARTMENT STORES - RETAIL
<b>74</b>	D04		5372	DISCOUNT DEPARTMENT STORES *** DISCOUNT STORE - RETAIL
<b>75</b>	DO5		8011	DOCTORS - VARIOUS & CLINICS *** DOCTOR OFFICES & CLINICS

## SIC CODE LIST 10/2003

<b>76</b>	D06		5413	DRIVE-IN GROCERIES (SEE ALSO G061*** CONVENIENCE STORE
<b>77</b>	D07		5143	DAIRY PRODUCTS & DAIRY BOXES *** DAIRY PRODUCTS EXCEPT DRIED OR CANNED
<b>78</b>	DO7L	U	5143	INDUSTRIAL ACCOUNTS FOR ABOVE *** DAIRY PRODUCTS EXCEPT DRIED OR CANNED
<b>79</b>	D08		5912	DRUG STORES (SEE ALSO P05) *** DRUG STORES - RETAIL
<b>80</b>	D09		7216	DRY CLEANERS & LAUNDRIES *** DRY CLEANING - FULL PLANTS
<b>81</b>	D10		7212	DRY CLEANING - PICK UP STATION *** DRY CLEANER - PICKUP STATION
<b>82</b>	D11		5461	DONUT SHOPS *** BAKERY - RETAIL BAKE & SALE
<b>83</b>	D12		8072	DENTAL LABS *** LABORATORIES DENTAL
<b>84</b>	D13		5963	DISTRIBUTORS - HOME SALES *** DIRECT SELLING ESTABLISHMENT
<b>85</b>	D14		5531	DIESEL PARTS & SERVICE *** AUTO SUPPLY STORES - RETAIL
<b>86</b>	D15			DISTRIBUTORS - WHOLESALE
			5021	FURNITURE
			5031	LUMBER - BUILD SUPPLY WHOLESALE
			5063	ELECTRICAL EQUIPMENT & SUPPLIES - WHOLESALE
			5072	HARDWARE - WHOLESALE
			5074	PLUMBING SUPPLIES - WHOLESALE
			5085	INDUSTRIAL SUPPLIES, NEC
			5091	SPORTING - RECREATIONAL GOODS
			5099	DURABLE GOODS, NEC
			5144	POULTRY & POULTRY PRODUCTS
			5181	BEVERAGES - BEER/ALE WHOLESALE
			5198	PAINTS - VARNISH - SUPPLIES
			5199	NON-DURABLE GOODS, NEC
<b>87</b>	D15L	U	5072	INDUSTRIAL ACCOUNTS FOR ABOVE *** HARDWARE - WHOLESALE
<b>88</b>	D16		7911	DANCE & INSTRUCTIONAL SCHOOLS - FIREARMS TRAINING *** DANCE HALLS - STUDIOS - SCHOOL
<b>89</b>	D17			DISTILLERY
<b>90</b>	E01		5063	ELECTRICAL SUPPLIES & APPLIANCES *** ELECTRICAL EQUIPMENT & SUPPLIES WHOLESALE
<b>91</b>	E02			ELECTRONICS SUPPLIES & EQUIPMENT

## SIC CODE LIST

			5065	ELECTRONIC PARTS & EQUIPMENT, NEC
			5732	RADIO - TV - ELECTRIC STORES
			5734	COMPUTER & SOFTWARE STORES
<b>92</b>	E03		2399.	EMBROIDERY & SEWING *** FABRICATED TEXTILE PRODUCT
<b>93</b>	E03L	L2	2329	INDUSTRIAL ACCOUNTS FOR ABOVE *** CLOTHING MANUFACTURER
<b>94</b>	E04		1731	ELECTRICIANS -- CONTRACTORS - ELECTRICAL
<b>95</b>	E05		7361	EMPLOYMENT SERVICES *** EMPLOYMENT AGENCY
<b>96</b>	E06		5084	ENERGY CONSULTANTS ""'' INDUSTRIAL MACHINERY & EQUIPMENT DIST. NEC
<b>97</b>	F01		5949	FABRICS ' FABRIC STORES - RETAIL
<b>98</b>	F02			FEED & SUPPLY
			5191	FARM - RANCH SUPPLY
			5991	FARM & RANCH
<b>99</b>	FO2L	1.2		INDUSTRIAL ACCOUNTS FOR ABOVE
<b>100</b>	F03		7382	FIRE EQUIPMENT -- SECURITY SYSTEM - BURGLARY & FIRE
<b>101</b>	F04		5713	FLOOR COVERING -- FLOOR COVERING STORES
<b>102</b>	F05		5992	FLORIST *** FLORISTS - RETAIL
<b>103</b>	F06		7261	FUNERAL HOMES *** FUNERAL HOME
<b>104</b>	F07		5712	FURNITURE STORES *'' FURNITURE STORES - RETAIL
<b>105</b>	FOIL	L2	2519	INDUSTRIAL ACCOUNTS FOR ABOVE *** HOUSEHOLD FURNITURE - MANUFACTURING
<b>106</b>	F08		5932	FLEA MARKET *** USED MERCHANDISE (FURNITURE, ETC.)
<b>107</b>	F09		8641	FRATERNAL & SOCIAL CLUBS *** CLUBS - CIVICS - SOCIAL - ASSOC.
<b>108</b>	F10		4731	FREIGHT LINES ' FREIGHT & CARGO SHIPPING AGENT
<b>109</b>	F11		5082	FORK LIFTS - TRAILER SALES : SERVICE & REPAIR *** HEAVY EQUIPMENT - WHOLESALE
<b>110</b>	F11L	L2	3715	INDUSTRIAL ACCOUNTS FOR ABOVE 'TRUCK TRAILER MANUFACTURING
<b>111</b>	F12		6141	FINANCE COMPANY *** PERSONAL CREDIT INSTITUTIONS
<b>112</b>	F13		1799	FENCING ' CONTRACTOR - MISC.
<b>113</b>	F14		5814	FAST FOOD *** RESTAURANTS - FAST FOOD
<b>114</b>	F15			FREPORT ACCOUNT

### SIC CODE LIST 10/2003

<b>115</b>	F16		0005	FURNITURE & FIXTURES ONLY *** M&E &/OR F&F ONLY
<b>116</b>	F17		5814	FOOD: JUNK FOOD - CONFECTIONERY - SPECIALTY FOODS *** RESTAURANTS - FAST FOOD
<b>117</b>	GO1		7538	GARAGES *** AUTO REPAIR - GENERAL
<b>118</b>	G02			GARDEN SUPPLIES
			5261	NURSERIES - RETAIL
			5099	DURABLE GOOD, NEC
<b>119</b>	GO2L	L2	5099	INDUSTRIAL ACCOUNTS FOR ABOVE *** DURABLE GOODS, NEC
<b>120</b>	G03		5947	GIFT SHOPS & STORES *** GIFT - NOVELTY STORES - RETAIL
<b>121</b>	G04			GLASS PRODUCTS
			5231	PAINT STORES - GLASS & WALLPAPER STORES
			7536	AUTO GLASS
<b>122</b>	GO4L	L2	3221	INDUSTRIAL ACCOUNTS FOR ABOVE *** GLASS CONTAINER MANUFACTURING
<b>123</b>	G05		7993	GAME ROOM ( SEE ALSO A03) *** GAME ROOMS
<b>124</b>	G06		5411	GROCERY STORES (SEE ALSO D06) *** GROCERY STORE
<b>125</b>	G07		5149	GROCERY DISTRIBUTOR "*" GROCERIES & RELATED PRODUCTS, NEC
<b>126</b>	G08		5941	GUNSMITH *** SPORTING GOODS STORE
<b>127</b>	GO9		7992	GOLF COURSES & PRO SHOPS *** PUBLIC GOLF COURSES
<b>128</b>	H01		5499	HEALTH FOODS *** HEALTH FOOD STORE RETAIL
<b>129</b>	H02		5995	HEARING AIDS *** OPTICAL GOODS STORES
<b>130</b>	H03		5945	HOBBY SHOP *** HOBBY SHOP - ARTS & CRAFTS
<b>131</b>	H04		3599	HYDRAULIC EQUIPMENT *** INDUSTRIAL MACHINERY & EQUIPMENT, NEC
<b>132</b>	HO4L	L2	3599	INDUSTRIAL ACCOUNTS FOR ABOVE *** INDUSTRIAL MACHINERY & EQUIPMENT, NEC
<b>133</b>	H05		7991	HEALTH STUDIOS *** PHYSICAL FITNESS FACILITIES
<b>134</b>	H06		5251	HARDWARE *** HARDWARE STORES - RETAIL
<b>135</b>	H07		5082	HEAVY EQUIPMENT*" HEAVY EQUIPMENT - WHOLESALE
<b>136</b>	H08		1761	HOME REPAIR*" CONTRACTOR ROOFING - SIDING SHEET METAL
<b>137</b>	H09		1799	HOUSE MOVERS - LEVELERS *** CONTRACTOR - MISC.
<b>138</b>	101			IRON - ALUMINUM - OTHER METAL PROCESSORS & PRODUCTS

## SIC CODE LIST

			3444	SHEET METAL FAB
			3498	PIPE & PIPE FITTING FAB
			3499	METAL PRODUCTS FAB, NEC
			3441	STRUCTURAL METAL FAB
			3444	SHEET METAL FAB
			3452	NUTS - BOLTS - ETC. MANUFACTURING
			3471	ELECTROPLATING - PLATING - ETC.
			3542	METAL TOOL - METAL FORMING MANUFACTURING
			5093	SCRAP METAL RECLAMATION
<b>139</b>	101L	L2		INDUSTRIAL ACCOUNTS FOR ABOVE
			3441	STRUCTURAL METAL FAB
			3444	SHEET METAL FAB
			3452	NUTS - BOLTS - ETC. - MANUFACTURING
			3471	ELECTROPLATING - PLATING - ETC.
			3542	METAL TOOL - METAL FORMING MANUFACTURING
			5093	SCRAP METAL RECLAMATION
<b>140</b>	102		7389	INTERIOR DECORATOR *** BUSINESS SERVICES - MISC.
<b>141</b>	103		5083	IMPLEMENT DEALERS & EQUIPMENT *** FARM EQUIPMENT SALES
<b>142</b>	103S		0004A	SPECIAL VEHICLE INVENTORY *** SPECIAL VEHICLE INVENTORY
<b>143</b>	104		5085	INDUSTRIAL EQUIPMENT & SUPPLY*** INDUSTRIAL SUPPLIES, NEC
<b>144</b>			6411	INSURANCE OFFICES - ADJUSTERS *** INSURANCE AGENTS
<b>145</b>	107			INVESTMENT COMPANY
			6162	MORTGAGE COMPANY
			6211	SECURITIES BROKER
<b>146</b>	108		5033	INSULATION PRODUCTS & CONTRACTORS*" ROOFING - SIDING - INSULATION MATERIALS
<b>147</b>	109		2097	ICE DISTRIBUTORS & BOXES *** ICED MANUFACTURED
<b>148</b>	198	J5	4011	INTANGIBLES - COUNTY ONLY - ROLLING ROCK *** RAILROAD CARS
<b>149</b>	J01		7349	JANITOR SERVICE & SUPPLIES "*** JANITORIAL & CLEANING SERVICE

## SIC CODE LIST

<b>150</b>	J02		5944	JEWELRY STORE & WATCH REPAIR (SEE ALSO W02) *** JEWELRY STORES RETAIL
<b>151</b>	L01		5921	LIQUOR DEALERS *** LIQUOR STORE
<b>152</b>	L02			LOCK & KEY DEALERS - BICYCLES
			5531A	HOME SUPPLY STORE - RETAIL
			5941A	BICYCLE SHOP
<b>153</b>	L03			LAPIDARY (PRECIOUS STONES)
<b>154</b>	L04			LEASED EQUIPMENT - ALL CLASSES
<b>155</b>	L05		6141	LOAN OFFICE *** PERSONAL CREDIT INSTITUTIONS
<b>156</b>	L06		5372	LEASED DEPARTMENT *** DISCOUNT STORE - RETAIL
<b>157</b>	L07		0782	LAWN MAINTENANCE - SPRINKLER INSTALLATION *** LAWN & GARDEN SERVICES
<b>158</b>	MO1		3541	MACHINE SHOP *** MACHINE TOOL - METAL CUTTING MANUFACTURING
<b>159</b>	M011-	L2	3541	INDUSTRIAL ACCOUNTS FOR ABOVE *** MACHINE TOOL - METAL CUTTING MANUFACTURING
<b>160</b>	M02		5421	MEAT MARKET *** MEAT & FISH MARKETS
<b>161</b>	M03		5271	MOBILE & PREFAB HOME: DEALERS - SUPPLIERS *** MOBILE HOME DEALERS
<b>162</b>	MO3L	L2	5031	INDUSTRIAL ACCOUNTS FOR ABOVE *** LUMBER - BUILD SUPPLY WHOLESALE
<b>163</b>	MO3S		0004A	SPECIAL VEHICLE INVENTORY *** SPECIAL VEHICLE INVENTORY
<b>164</b>	M04			MOTEL & HOTEL
			7011	HOTEL
			7023	MOTEL
<b>165</b>	M05		5571	MOTORCYCLE DEALERS & PARTS *** MOTORCYCLE DEALER
<b>166</b>	M06		7533	MUFFLER SHOPS *** AUTO REPAIR - BRAKE - MUFFLER
<b>167</b>	M07		5735	MUSIC COMPANIES *** RECORD & TAPE STORES
<b>168</b>	M08		4214	MOVERS & / OR STORAGE *** LOCAL TRUCKING & STORAGE
<b>169</b>	M09			MEDICAL LABS & SUPPLY
			7352	RENTAL - MEDICAL EQUIPMENT
			8071	LABORATORIES MEDICAL
			8092	KIDNEY DIALYSIS CENTERS
<b>170</b>	MO9L	L2	3841	INDUSTRIAL ACCOUNTS FOR ABOVE *** MEDICAL & SURGICAL INSTRUMENT



## SIC CODE LIST

<b>171</b>	M10		MEMORIAL COMPANIES
		3281	STONE & STONE PRODUCTS - CUTTING & FINISHING GRANITE - MARBLE - SLATE - ETC.
		6553	CEMETERY
<b>172</b>	M11	0003	MILLINERY & WIG SHOPS *** UNIQUE BUSINESS TYPE
<b>173</b>	M12	2452	MOBILE HOME MFG *** PREFAB WOOD BUILDING MANUFACTURING
<b>174</b>	M13		MISCELLANEOUS
		0752	ANIMAL SPECIALTY SERVICE, NEC
		5087	SERVICE ESTABLISHMENT EQUIPMENT
		5093	SCRAP METAL RECLAMATION
		5999	RETAIL STORES - MISCELLANEOUS
		7389	BUSINESS SERVICES - MISCELLANEOUS
		7999	AMUSEMENT & RECREATION - MISCELLANEOUS
<b>175</b>	M14		MANUFACTURING - MISCELLANEOUS
		2064	CANDY MANUFACTURING
		2821	PLASTIC & SYNTHETIC RESIN MANUFACTURING
		2841	SOAP & DETERGENT MANUFACTURING
		3089	PLASTIC PRODUCTS - MISCELLANEOUS
		3565	PACKAGING MACHINERY MANUFACTURING
		3599	INDUSTRIAL MACHINERY & EQUIPMENT, NEC
		3825	ELECTRIC METER MANUFACTURING
		3851	OPHTHALMIC GOODS
		3999	MISCELLANEOUS MANUFACTURING INDUSTRIAL, NEC
<b>176</b>	M15	7911	MUSIC INSTRUCTORS *** DANCE HALLS - STUDIOS - SCHOOL
<b>177</b>	M16	G1	MINERAL & / OR OIL INTERESTS
<b>178</b>	M17	7389	MANUFACTURERS OR SALES REP *** BUSINESS SERVICES - MISC.
<b>179</b>	M18	8741	MANAGEMENT COMPANY OFFICE *** MANAGEMENT SERVICES
<b>180</b>	M19	J8	MICROWAVE TOWERS
<b>181</b>	NO1	5811	NITE CLUB *** NIGHTCLUB

## SIC CODE LIST

<b>182</b>	NO2		8351	NURSERY CENTERS — DAYCARE *** DAYCARE CENTER
<b>183</b>	NO3		8052	NURSING HOMES *** NURSING HOME INTERMEDIATE CARE
<b>184</b>	N04		5261	NURSERIES - GARDEN *** NURSERIES - RETAIL
<b>185</b>	001		8999	OFFICE: VARIOUS ' OFFICE - GENERAL
<b>186</b>	002		8999	OFFICE FURNITURE *** OFFICE - GENERAL
<b>187</b>	003		5943	OFFICE SUPPLY *** OFFICE SUPPLY STORE - RETAIL
<b>188</b>	004		5995	OPTICAL DEALERS *** OPTICAL GOODS STORES
<b>189</b>	004L	L2		INDUSTRIAL ACCOUNTS FOR ABOVE
<b>190</b>	005		8042	OPTOMETRIST a' DOCTOR - OPTOMETRIST
<b>191</b>	P01		5231	PAINT STORES & CONTRACTORS ""k PAINT STORES - GLASS - WALLPAPER STORES
<b>192</b>	P02		5113	PAPER SUPPLIES - PAPER PRODUCTS *** PAPER - PAPER PRODUCTS
<b>193</b>	PO2L	L2		INDUSTRIAL ACCOUNTS FOR ABOVE
			2653	CARDBOARD BOX MANUFACTURING
			5113	PAPER - PAPER PRODUCTS
<b>199</b>	P03		5947	PARTY SUPPLIES *** GIFT - NOVELTY STORES - RETAIL
<b>200</b>	PO4		5172	PETROLEUM PRODUCTS *** PETROLEUM PRODUCTS, NEC
<b>201</b>	PO4L	U	5171	INDUSTRIAL ACCOUNTS FOR ABOVE 14-** PETROLEUM PRODUCTS BULK TERMINALS
<b>202</b>	P05		5913	PHARMACIES (SEE ALSO 008) ' PHARMACY - RETAIL
<b>203</b>	P06			PHOTOGRAPHY SUPPLIES - EQUIPMENT - MICROFILMING
			5043	CAMERA/PHOTO SUPPLY - WHOLESALE
			5946	CAMERA STORES - RETAIL
<b>204</b>	P07		7221	PHOTOGRAPHERS **1* PHOTO - PORTRAIT STUDIOS
<b>205</b>	P08		2759	PRINTERS - EQUIPMENT *** COMMERCIAL PRINTING - MISC.
<b>206</b>	PO8L	L2		INDUSTRIAL ACCOUNTS FOR ABOVE
			2711	NEWSPAPER PUBLISHING
			2752	COMMERCIAL PRINTING
<b>207</b>	P09		5431	PRODUCE DEALERS *** PRODUCE MARKET
<b>208</b>	P10		7334	PHOTO PROCESSING *** PHOTOCOPYING SERVICE

## SIC CODE LIST

<b>209</b>	P11		0752	PET SUPPLIES - SERVICES *** ANIMAL SPECIALTY SERVICE, NEC
<b>210</b>	P12		2011	PACKERS (MEAT) *** MEAT PACKING PLANTS
<b>211</b>	P12L	L2	0259	INDUSTRIAL ACCOUNTS FOR ABOVE *** POULTRY & EGGS, NEC
<b>212</b>	P13		5933	PAWN BROKERS *** PAWN SHOP
<b>213</b>	P14		1711	PLUMBING SUPPLIES & SERVICE *** CONTRACTORS - PLUMBING - HEATING - AIR CONDITIONING
<b>214</b>	P14L	U		INDUSTRIAL ACCOUNTS FOR ABOVE
<b>215</b>	P15		8011	PSYCHIATRY & PSYCHOLOGIST *** DOCTOR OFFICES & CLINICS
<b>216</b>	P17			PLASTICS — MOLDERS - PIPE - ETC.
			2499	WOOD PRODUCTS, NEC
			3084	PLASTIC PIPE MANUFACTURING
			3087	PLASTIC RESIN COMPOUNDING
			3089	PLASTIC PRODUCTS - MISCELLANEOUS
<b>217</b>	P18		7342	PEST CONTROL *** EXTERMINATOR - PEST CONTROL
<b>218</b>	RO1		5732	RADIOS - C. B.'S *** RADIO - TV - ELECTRIC STORE
<b>219</b>	R02			RENTAL FIRMS
			7359	EQUIPMENT RENTAL, NEC
			7513	RENTAL - TRUCK
			7514	RENTAL - AUTO
			7519	RENTAL - TRAILER
			7841	VIDEO TAPE RENTALS & SALES
<b>220</b>	R03		4832	RADIO STATIONS - TOWERS *** RADIO BROADCAST STATION
<b>221</b>	R04			RESTAURANTS (SEE ALSO CO3 & F14)
			5815	RESTAURANTS - THEME
			5816	RESTAURANTS - CAFÉ - DINER
<b>222</b>	R05		5735	RECORD SHOPS *** RECORD & TAPE STORES
<b>223</b>	R06		3479	RUBBER STAMP MAKERS *** COATING - ENGRAVING - ALLIED SERVICE, NEC
<b>224</b>	R07		6531	REALTORS *** REAL ESTATE AGENTS
<b>225</b>	R08		7699	R.V. SERVICE & REPAIR *le* REPAIR SERVICE, NEC

## SIC CODE LIST

<b>226</b>	R10		1761	ROOFING: SUPPLIER & CONTRACTORS *** CONTRACTOR ROOFING - SIDING SHEET METAL
<b>227</b>	R11		1611A	ROAD & STREET CONSTRUCTION & MAINTENANCE *** CONSTRUCTION - HIGHWAY & STREET
<b>228</b>	R11L	L2	1611A	INDUSTRIAL ACCOUNTS FOR ABOVE *** CONSTRUCTION - HIGHWAY & STREET
<b>229</b>	SO1			SALVAGE OUTLETS - DEALERS
			5211	LUMBER & BUILDING MATERIALS
			5932	USED MERCHANDISE (FURNITURE, ETC.)
			5941	SPORTING GOODS STORE
<b>230</b>	SOIL	L2	5113	INDUSTRIAL ACCOUNTS FOR ABOVE*** PAPER & PAPER PRODUCTS
<b>231</b>	SO2		5541	SERVICE STATIONS *** GASOLINE SERVICE STATION
<b>232</b>	S03			SERVICE STATION EQUIPMENT & SUPPLY
			5541	GASOLINE SERVICE STATION
<b>233</b>	SO4		3199	SHOE REPAIR - LEATHER WORKS *** LEATHER GOODS - MISC.
			5948	LUGGAGE - LEATHER GOODS
			7251	REPAIR - SHOE SHOP
<b>234</b>	S05			SHOE STORES
			5661	SHOES FAMILY
			5662	SHOES WOMEN
			5663	SHOES MEN
			5664	SHOES ATHLETIC
<b>235</b>	S06			SIGN COMPANIES - SIGNS (ELECTRIC - BILLBOARDS) & PAINTERS
			3993	SIGNS & ADVERTISING SPECIAL
			7312	ADVERTISING - OUTDOOR - BILL BOARDS
<b>236</b>	S07			SPORTING GOODS - BAIT HOUSE - POOLS & SPAS
			5091	SPORTING - RECREATIONAL GOODS
			5941	SPORTING GOODS STORE
			5999	RETAIL STORES - MISCELLANEOUS
<b>237</b>	S08			SECURITY SYSTEMS
			7381	SECURITY & PRIVATE INVESTIGATOR

## SIC CODE LIST

		7382	SECURITY SYSTEM - BURGLARY & FIRE
<b>238</b>	S09	5963	SALES AIDS & MISC. *** DIRECT SELLING ESTABLISHMENT
<b>239</b>	S10		SERVICE - GENERAL
		4212	LOCAL TRUCKING W/O STORAGE
		4311	POSTAL SERVICE - PRIVATE
		6099	CHECK CASHING SERVICE
		7217	CARPET & UPHOLSTERY CLEANER
		7231	BEAUTY - HAIR STYLING SALON
		7299	PERSONAL SERVICE - MISCELLANEOUS
		7349	JANITORIAL & CLEANING SERVICE
		7389	BUSINESS SERVICES - MISCELLANEOUS
		7549	AUTO SERVICES EXCEPT REPAIR & CAR WASH
		7641	REPAIR - FURNITURE & REUPHOLSTER
		8071	LABORATORIES MEDICAL
<b>240</b>	S11		SEWING MACHINE SALES & REPAIR
<b>241</b>	S12	4226	STORAGE ACCOUNTS *** SPECIAL WAREHOUSE & STORAGE
<b>242</b>	S13		SAND - GRAVEL - DIRT
		1442	SAND - GRAVEL PITS
		1422	CRUSHED & BROKEN LIMESTONE
<b>243</b>	S13L	L2	INDUSTRIAL ACCOUNTS FOR ABOVE
		1422	CRUSHED & BROKEN LIMESTONE
		1442	SAND & GRAVEL PITS
<b>244</b>	S14	6035	SAVINGS & LOANS *** SAVINGS INSTITUTION
<b>245</b>	S15	5541	SELF SERVICE GAS (NO-ACTIVE BAYS) *** GASOLINE SERVICE STATION
<b>246</b>	S16	7389	SAW - KNIFE - CUTTING TOOLS - SALES & SERVICE *** BUSINESS SERVICES - MISC.
<b>247</b>	TO1	7299	TAILORS *** PERSONAL SERVICE - MISCELLANEOUS
<b>248</b>	T02	7832	THEATERS *** THEATRE - INDOOR
<b>249</b>	T03	5531B	TIRE SALES *** TIRE STORE - RETAIL

## SIC CODE LIST

<b>250</b>	TO3L	L2	5014	INDUSTRIAL ACCOUNTS FOR ABOVE *** TIRES & TUBES
<b>251</b>	T04		7389	TROPHY DEALERS *** BUSINESS SERVICES - MISC.
<b>252</b>	T05		7622	TELEVISION REPAIR *** REPAIR - TV & RADIO
<b>253</b>	T06		5731	TELEVISION DEALERS *** STEREO & TELEVISION CENTERS
<b>254</b>	T07			TUXEDO RENTALS
			5611	CLOTHING MEN & BOYS
			5621	CLOTHING WOMEN'S
			5651	CLOTHING FAMILY
<b>255</b>	T08			TRUCK DEALERS - TERMINALS & TRUCKERS
			4213	TRUCKING - EXCEPT LOCAL -
			4231	TERMINAL FACILITIES . -:
			4953	REFUSE SYSTEMS _
			5171	PETROLEUM PRODUCTS BULK TERMINALS
			5511	AUTO DEALER - NEW & USED
			5521	AUTO DEALER - USED
<b>256</b>	T09		0742	TROPICAL FISH *** VETERINARIANS - PETS
<b>257</b>	T10			TENNIS SHOP
			5941	SPORTING GOODS STORE
			7991	PHYSICAL FITNESS FACILITIES
<b>258</b>	T11		5945A	TOY DEALERS *** TOY STORE
<b>259</b>	T12		5993	TOBACCONY *** TOBACCO & PIPE SHOPS
<b>260</b>	T13			TELEPHONE STORE - EQUIPMENT SALES & SERVICE
			4810	PAGERS
			4813	TELEPHONE COMMUNICATIONS
<b>261</b>	T14		4724	TRAVEL AGENCIES *** TRAVEL AGENCY
<b>262</b>	T15		1799	TILE & ACOUSTIC INSTALLERS & PRODUCTS *** CONTRACTOR - MISC.
<b>263</b>	T16	J8	4833	TELEVISION STATIONS *** TV BROADCAST STATION
<b>264</b>	T17	J8	4813	TELEPHONE - LONG DISTANCE - CELLULAR - WESTERN UNION *** TELEPHONE COMMUNICATIONS

## SIC CODE LIST

265	U01		7641	UPHOLSTERY SERVICE*** REPAIR - FURNITURE & REUPHOLSTER
266	U02	J1	4941	WATER COMPANY *** WATER SUPPLY
267	U03	J2	4922	GAS COMPANY *** NATURAL GAS TRANSMISSION
268	U04	J3	4914	ELECTRIC COMPANY *** ELECTRICAL TRANSMISSION & DISTRIBUTION FACILITIES
269	U05	J4	4813	TELEPHONE COMPANY *** TELEPHONE COMMUNICATIONS
270	U06	J5	4013	RAILROADS *** RAILROAD SWITCHING
271	U07	J6	4923	PIPELINES *** PIPELINES
272	U08	J7	4841	CABLE TV COMPANIES *** CABLE TV
273	U09		8631	UNIONS - ASSOCIATIONS *** LABOR UNIONS
274	VO1		5722	VACUUM CLEANER SALES *** APPLIANCES - RETAIL HOUSEHOLD
275	VO2		5331	VARIETY STORES *** VARIETY STORE - RETAIL
276	V03		0742	VETERINARIANS & SUPPLIES ***VETERINARIANS - PETS
277	VO4		5962	VENDING COMPANIES & MACHINES *** VENDING MACHINES
278	V05		7812	VIDEO & / OR AUDIO STUDIO *** MOVIE & VIDEO PRODUCTION
279	V06		0002	VEHICLES ONLY *** VEHICLES ONLY
280	VO6H	H1		VEHICLES ONLY - PRIVATE PASSENGER
281	WO1		7215	WASHATERIAS*** WASHATERIAS
282	W02		7631	WATCH REPAIR (SEE ALSO J02) *** REPAIR JEWELRY - WATCH - CLOCK
283	W03		7692	WELDING *** WELDING REPAIR & SERVICE
284	W04		7389	WRECKER SERVICE *** BUSINESS SERVICES - MISC.
285	W05		4953	WASTE DISPOSERS *** REFUSE SYSTEMS
286	W06		4225	WAREHOUSE - WHOLESALE DISTRIBUTION ***WAREHOUSE - GENERAL
287	W07			WOODWORKING - REFINISHING & REPAIR
			2448	WOOD PALLETS & SKIDS
			2452	PREFAB WOOD BUILDING MANUFACTURING
			2499	WOOD PRODUCTS, NEC
288	WO7L	L2		INDUSTRIAL ACCOUNTS FOR ABOVE

Sic Code	Sic Code Description
3585	A/C & HEATING EQUIPMENT
7623	A/C & HEATING SERVICE
3291	ABRASIVE PRODUCTS MANUFACTURING
8721	ACCOUNTING & BOOKKEEPING
2891	ADHESIVES & SEALANTS MANUFACTURING
7312	ADVERTISING - OUTDOOR - BILL BOARDS
7311	ADVERTISING AGENCIES
7335	ADVERTISING PHOTOGRAPHY
3563	AIR & GAS COMPRESSOR MANUFACTURING
4511	AIR CARGO HANDLING COMPANION
3721	AIRCRAFT
4522	AIRCRAFT - COMMERCIAL
3724	AIRCRAFT ENGINE & PART MANUFACTURING
3728	AIRCRAFT PART & EQUIPMENT, NEC
4512	AIRCRAFT-PRIVATE
4523	AIRPORT RAMP EQUIPMENT
4581	AIRPORTS, TERMINALS & SERVICE
2812	ALKALI & CHLORINE MANUFACTURING
4119	AMBULANCE SERVICE
7999	AMUSEMENT & RECREATION MISCELLANEOUS
7996	AMUSEMENT PARKS
0752C	ANIMAL BREEDERS
2048	ANIMAL FEED MANUFACTURING
0752	ANIMAL SPECIALTY SERVICE NEC
6513	APARTMENTS
5722	APPLIANCES - RETAIL HOUSEHOLD
8712	ARCHITECTURAL/DRAFTING SERVICE
7694	ARMATURE REWINDING SHOPS
3292	ASBESTOS PRODUCTS
2952	ASPHALT FELTS & COATINGS MANUFACTURING
2951	ASPHALT PAVING MANUFACTURING
8111	ATTORNEYS, LEGAL SERVICES
5012	AUTO & OTHER MOTOR VEHICLE
5599	AUTO DEALER - NEC
5511	AUTO DEALER - NEW & USED
5521	AUTO DEALER - USED
7536	AUTO GLASS
7532	AUTO PAINT & BODY
7521	AUTO PARKING
5013	AUTO PARTS NEW - WHOLESALE
5015	AUTO PARTS USED - WHOLESALE
7533	AUTO REPAIR - BRAKE/MUFFLER
7538	AUTO REPAIR - GENERAL
7539	AUTO REPAIR - NEC
7549	AUTO SERVICES EXCEPT REPAIR AND CAR WASHES
5531	AUTO SUPPLY STORES - RETAIL
7537	AUTO TRANSMISSION SHOPS
5461	BAKERY - RETAIL BAKE & SELL
6011	BANK, FINANCIAL INSTITUTE
5810	BAR
7241	BARBER SHOPS



7231	BEAUTY, HAIR STYLING SALON
2082	BEER MANUFACTURING
5181	BEVERAGES - BEER/ALE WHOLESALE
Sic Code	Sic Code Description
5182	BEVERAGES - WINE/DISTILLED
5941A	BICYCLE SHOP
2591	BLINDS SHADES DRAPES HARDWARE
5551	BOAT DEALERS
3732	BOATS BUILDING & REPAIRING
2789	BOOKBINDING
5192	BOOKS PERIODICALS NEWSPAPER
5942	BOOKSTORES - NEW
5942A	BOOKSTORES - USED
5984	BOTTLED GAS SALES
7933	BOWLING ALLEYS
2051	BREAD AND OTHER BAKERY PRODUCTS
3251	BRICK MANUFACTURING
5032	BRICK, SAND & GRAVEL
3991	BROOMS AND BRUSHES
3995	BURIAL CASKETS
4151	BUS - SCHOOL
4142	BUS CHARTER - NOT LOCAL
4141	BUS CHARTER SERVICE LOCAL
4173	BUS TERMINAL & SERVICE
2761	BUSINESS & COMPUTER FORM
7389	BUSINESS SERVICES - MISCELLANEOUS
0001	BUSINESS TYPE UNKNOWN
2434	CABINET SHOPS, MANUFACTURING
4841	CABLE TV
5946	CAMERA STORES - RETAIL
5043	CAMERA/PHOTO SUPPLY - WHOLESALE
5441	CANDY & NUT STORES
2064	CANDY MANUFACTURING
2033	CANNED FRUITS, VEGETABLES, PRESERVE JAMS & JELLIES
7542	CAR WASH
2895	CARBON BLACK MANUFACTURING
2653	CARDBOARD BOX MANUFACTURING
2655	CARDBOARD DRUM, TUBES, CANS AND SIMILAR PRODUCTS
7217	CARPET & UPHOLSTERY CLEANER
6553	CEMETERY
6732	CHARITABLE ORGANIZATIONS EXEMPT ONLY
6099	CHECK CASHING SERVICE
5169	CHEMICAL & ALLIED PRODUCTS WHOLESALE DISTRIBUTION
1470	CHEMICAL AND FERTILIZER MINERAL MINING
2879	CHEMICALS AGRICULTURE MISCELLANEOUS
2899	CHEMICALS MANUFACTURING, MISCELLANEOUS
3259	CLAY PRODUCTS, STRUCTURAL
8093	CLINICS - GENERAL MEDICAL
3873	CLOCKS AND WATCHES MANUFACTURING
5136	CLOTHING - WHOLESALE
5641	CLOTHING CHILDREN/INFANT
5651	CLOTHING FAMILY

2329	CLOTHING MANUFACTURER
5611	CLOTHING MENS & BOYS
5699	CLOTHING MISCELLANEOUS (WESTERN, ETC.)
5621	CLOTHING WOMENS
5632	CLOTHING WOMENS ACCESSORY
8641	CLUBS - CIVIC - SOCIAL - ASSOC.
Sic Code	Sic Code Description
7997	CLUBS - PRIVATE SPORTS
7941	CLUBS - PROFESSIONAL SPORTS
3479	COATING, ENGRAVING, AND ALLIED SERVICE, NEC
2095	COFFEE MANUFACTURING
7322	COLLECTION AGENCIES
5046	COMMERCIAL EQUIPMENT, NEC
3582	COMMERCIAL LAUNDRY EQUIPMENT
8731	COMMERCIAL PHYSICAL AND BIOLOGICAL RESEARCH
2752	COMMERCIAL PRINTING
2759	COMMERCIAL PRINTING, MISCELLANEOUS
3663	COMMUNICATION EQUIPMENT
4899	COMMUNICATION SERVICES NEC
5734	COMPUTER & SOFTWARE STORES
7373	COMPUTER DESIGN, NEC
0006	COMPUTER EQUIPMENT
3575	COMPUTER EQUIPMENT
7378	COMPUTER MAINTENANCE & REPAIR
3571	COMPUTER MANUFACTURING
7371	COMPUTER PROGRAMMING SERVICE
7379	COMPUTER RELATED SERVICES, NEC
7377	COMPUTER RENTAL & LEASING
5045	COMPUTERS & SOFTWARE
3273	CONCRETE BATCH PLANTS
3271	CONCRETE BLOCK AND BRICK
3272	CONCRETE PRODUCTS MANUFACTURING
5145	CONFECTIONERY - WHOLESALE
1721	CONTRACTORS PAINT AND PAPER HANGING
1622	CONSTRUCTION - BRIDGES, TUNNEL & ELEVATED HIGHWAYS
1542	CONSTRUCTION - COMMERCIAL
1611A	CONSTRUCTION - HIGHWAY AND STREET
1623	CONSTRUCTION - WATER, SEWER
3531	CONSTRUCTION MACHINERY & EQUIPMENT
5039	CONSTRUCTION MATERIALS NEC
1522	CONSTRUCTION RESIDENTIAL
1799	CONTRACTOR - MISCELLANEOUS
1771	CONTRACTOR CONCRETE WORK
1793	CONTRACTOR GLASS AND GLAZE
1761	CONTRACTOR ROOFING-SIDING SHEET METAL
1791	CONTRACTOR STEEL ERECTION
1731	CONTRACTORS - ELECTRICAL
1741	CONTRACTORS - MASONRY
1711	CONTRACTORS - PLUMBING, HEATING, AIR CONDITIONING
1751	CONTRACTORS CARPENTRY WORK
1742	CONTRACTORS DRYWALL - INSULATION
1752	CONTRACTORS FLOOR LAYING

5413	CONVENIENCE STORE
3535	CONVEYING EQUIPMENT MANUFACTURING
2052	COOKIES AND CRACKERS
9223	CORRECTIONAL INSTITUTIONS
2844	COSMETICS & TOILET PREPARATION
3961	COSTUME JEWELRY
4513	COURIER SERVICE - AIR
4215	COURIER SERVICE EXCEPT BY AIR
7323	CREDIT REPORTING SERVICE
Sic Code	Sic Code Description
6061	CREDIT UNION
1311	CRUDE PETROLEUM & NATURAL GAS
1423	CRUSHED AND BROKEN GRANITE
1422	CRUSHED AND BROKEN LIMESTONE
1429	CRUSHED AND BROKEN UNCLASSIFIED
3643	CURRENT - CARRYING WIRE DEVICES
3545	CUTTING TOOLS, ETC. MANUFACTURING
5143	DAIRY PRODUCTS EXCEPT DRIED OR CANNED
7911	DANCE HALLS - STUDIOS - SCHOOL
7374	DATA PROCESSING SERVICES
8351	DAYCARE CENTER
4421	DEEP SEA TRANSPORTATION
8021	DENTIST
5311	DEPARTMENT STORES - RETAIL
1411	DIMENSIONS STONE - ROUGH BLOCKS AND SLABS
7331	DIRECT MAIL ADVERTISING SERVICE
5963	DIRECT SELLING ESTABLISHMENT
5372	DISCOUNT STORE - RETAIL
2676	DISPOSABLE DIAPER MANUFACTURING
8041	DOCTOR - CHIROPRACTOR
8042	DOCTOR - OPTOMETRIST
8043	DOCTOR - PODIATRIST
8011	DOCTOR OFFICES AND CLINICS
5714	DRAPERY & UPHOLSTERY STORES
1381	DRILLING RIGS - OIL & GAS
5813	DRINKING PLACES - ALCOHOLIC BEVERAGES NEC
2834	DRUG MANUFACTURING
5912	DRUG STORES RETAIL
5122	DRUGS - WHOLESALE
7212	DRY CLEANER - PICKUP STATION
7216	DRY CLEANING - FULL PLANTS
5099	DURABLE GOODS, NEC
5064	ELECTRIAL APPLIANCES
3644	ELECTRIC BOX & CONDUIT MANUFACTURING
3641	ELECTRIC LAMP BULBS AND TUBES
3699	ELECTRIC MACHINERY & EQUIPMENT, NEC
3825	ELECTRIC METER MANUFACTURING
4911	ELECTRIC POWER GENERATION
5063	ELECTRICAL EQUIPMENT & SUPPLIES WHOLESALE
4914	ELECTRICAL TRANSMISSION & DISTRIBUTION FACILITIES
3845	ELECTROMEDICAL EQUIPMENT
5065	ELECTRONIC PARTS & EQUIPMENT NEC

3471	ELECTROPLATING, PLATING, ETC.
7361	EMPLOYMENT AGENCY
3519	ENGINE INTERNAL COMBUSTION
8711	ENGINEERING SERVICES
2677	ENVELOPE MANUFACTURING
3822	ENVIRONMENTAL CONTROLS
0007	EQUIP MOUNTED ON VEHICLES
5049	EQUIPMENT PROFESSIONAL NEC
7359	EQUIPMENT RENTAL, NEC
1794	EXCAVATIONWORK
7342	EXTERMINATOR, PEST CONTROL
5949	FABRIC STORES - RETAIL
Sic Code	Sic Code Description
2399	FABRICATED TEXTILE PRODUCT
2231	FABRICS INCLUDING FINISHING & DYEING
5991	FARM AND RANCH
5083	FARM EQUIPMENT SALES
3523	FARM MACHINERY AND EQUIPMENT
5191	FARM/RANCH SUPPLIES
0241	FARMS - DAIRY
0191	FARMS - GENERAL
2873	FERTILIZER MANUFACTURING
2875	FERTILIZER MIXING
5146	FISH AND SEAFOOD
0910	FISHING EQUIPMENT - EXCLUDING BOATS & BARGES
5713	FLOOR COVERING STORES
5992	FLORISTS - RETAIL
5193	FLORISTS SUPPLIES
3824	FLUID METER MANUFACTURING
3594	FLUID POWER PUMP & MOTOR MANUFACTURING
2099	FOOD PREPARATIONS - MISCELLANEOUS
3556	FOOD PRODUCT MACHINERY MANUFACTURING
3143	FOOTWEAR
5139	FOOTWEAR WHOLESale
0831	FOREST PRODUCTS
3537	FORKLIFT MANUFACTURING
4731	FREIGHT & CARGO SHIPPING AGENT
5148	FRUITS AND VEGETABLE
5989	FUEL DEALERS NEC
5983	FUEL OIL DEALERS
7261	FUNERAL HOME
2371	FUR PROCESSING
5021	FURNITURE
2599	FURNITURE & FIXTURES NEC
5712	FURNITURE STORES - RETAIL
7993	GAME ROOMS
3053	GASKETS PACKING & SEALING
5541	GASOLINE SERVICE STATION
1541	GEN CON-NONRES BLDGS, OTHER THAN INDUS BLDGS&WHSE
5947	GIFT/NOVELTY STORES - RETAIL
3221	GLASS CONTAINER MANUFACTURING
3229	GLASS PRESSED & BLOWN NEC

3231	GLASS PRODUCTS, MADE OF PURCHASED GLASS
9721	GOVERNMENT - FOREIGN CONSULATES
9199	GOVERNMENT - GENERAL
5153	GRAIN ELEVATORS
0139	GRASS FARMS
2771	GREETING CARD PUBLISHING
5149	GROCERIES & RELATED PRODUCTS, NEC
5141	GROCERIES, GENERAL LINE
5411	GROCERY STORE
3275	GYPSUM BOARD MANUFACTURING
5072	HARDWARE - WHOLESALE
5251	HARDWARE STORES - RETAIL
3429	HARDWARE, NEC
2353	HAT MANUFACTURING
8099	HEALTH & ALLIED SERVICES
Sic Code	Sic Code Description
5499	HEALTH FOOD STORES RETAIL
8049	HEALTH PRACTITIONER, MISCELLANEOUS
5075	HEATING & A/C EQUIPMENT & SUPPLY
3433	HEATING EQUIP MANUFACTURING, EXCL ELEC & WARM AIR
1629	HEAVY CONSTRUCTION
5082	HEAVY EQUIPMENT - WHOLESALE
7363	HELP SUPPLY SERVICE
5945	HOBBY SHOP, AND ARTS AND CRAFTS
5023	HOME FURNISHINGS
5719	HOME FURNISHINGS - MISCELLANEOUS
5531A	HOME SUPPLY STORE - RETAIL
8062	HOSPITAL GENERAL
8063	HOSPITAL PSYCHIATRIC
7011	HOTEL
2519	HOUSEHOLD FURNITURE - MANUFACTURING
3241	HYDRAULIC CEMENT INCL PORTLAND, NATURAL, MASONRY &
2097	ICE - MANUFACTURED
2024	ICE CREAM & FROZEN DESSERT
7291	INCOME TAX SERVICE
2813	INDUSTRIAL GAS MANUFACTURING
2819	INDUSTRIAL INORGANIC CHEMICAL, NEC
3823	INDUSTRIAL INSTRUMENT MANUFACTURING
5084	INDUSTRIAL MACHINERY & EQUIPMENT DIST. NEC
3569	INDUSTRIAL MACHINERY & EQUIPMENT, NEC
3599	INDUSTRIAL MACHINERY & EQUIPMENT, NEC
2869	INDUSTRIAL ORGANIC CHEMICAL, NEC
5085	INDUSTRIAL SUPPLIES, NEC
3491	INDUSTRIAL VALVE MANUFACTURING
6411	INSURANCE AGENTS
0004	INVENTORY ONLY
3462	IRON & STEEL FORGING MANUFACTURING
7349	JANITORIAL & CLEANING SERVICE
3915	JEWELERS' MATERIALS
5944A	JEWELRY - COSTUME RETAIL
3911	JEWELRY - MANUFACTURING
5094	JEWELRY - WHOLESALE

5944	JEWELRY STORES - RETAIL
8092	KIDNEY DIALYSIS CENTERS
2250	KNITWEAR & PRODUCTS
8631	LABOR UNIONS
8734	LABORATORIES - TESTING
8072	LABORATORIES DENTAL
8071	LABORATORIES MEDICAL
6552	LAND SUBDIVIDERS
3524	LAWN & GARDEN EQUIPMENT
0782	LAWN AND GARDEN SERVICES
3199	LEATHER GOODS, MISCELLANEOUS
8231	LIBRARIES
3646	LIGHT FIXTURE MANUFACTURING
3648	LIGHTING EQUIPMENT, NEC
7213	LINEN SUPPLY
5921	LIQUOR STORE
0219	LIVESTOCK
4214	LOCAL TRUCKING & STORAGE
Sic Code	Sic Code Description
4212	LOCAL TRUCKING W/O STORAGE
3743	LOCOMOTIVE REPAIR
2411	LOGGING
5948	LUGGAGE & LEATHER GOODS
5031	LUMBER - BUILD SUPPLY WHOLESALE
5211	LUMBER & BUILDING MATERIALS
0005	M&E &/OR F&F ONLY
3541	MACHINE TOOL - METAL CUTTING MANUFACTURING
5961	MAIL ORDER AND CATALOG HOUSES
8741	MANAGEMENT SERVICES
4925	MANUFACTURED GAS PRODUCTION
4493	MARINAS
4491	MARINE CARGO HANDLING
5147	MEAT & MEAT PRODUCTS WHOLESALE
5421	MEAT AND FISH MARKETS
2011	MEAT PACKING PLANTS
2013	MEAT PROCESSING
5047	MEDICAL & HOSPITAL EQUIPMENT
3841	MEDICAL & SURGICAL INSTRUMENT
8699	MEMBERSHIP ORGANIZATIONS MISCELLANEOUS
3411	METAL CAN MANUFACTURING
3442	METAL DOORS, SASH, FRAMES
3412	METAL DRUM, PAIL MANUFACTURING
3398	METAL HEAT TREATING
3339	METAL PROCESSING - MANUFACTURING
3499	METAL PRODUCTS FAB, NEC
3469	METAL STAMPINGS
3542	METAL TOOL - METAL FORMING MANUFACTURING
3549	METAL WORKING MACHINERY, NEC
5051	METALS SERVICE CENTERS
2026	MILK PROCESSING
3295	MINERALS & EARTHS, GROUND OR OTHERWISE TREATED
5399	MISCELLANEOUS GENERAL MERCHANDISE STORES

3999	MISCELLANEOUS MANUFACTURING INDUSTRIAL, NEC
3449	MISCELLANEOUS STRUCTURAL METAL FAB
3496	MISCELLANEOUS WIRE PRODUCTS FAB
5271	MOBILE HOME DEALERS
6515	MOBILE HOME PARK OPERATORS
6162	MORTGAGE COMPANY
7023	MOTEL
3621	MOTOR & GENERATOR MANUFACTURING
3711	MOTOR VEHICLE MANUFACTURING OR ASSEMBLY
3714	MOTOR VEHICLE PARK MANUFACTURING
5571	MOTORCYCLE DEALER
7822	MOVIE & TAPE DISTRIBUTION
7812	MOVIE & VIDEO PRODUCTION
8412	MUSEUM & ART GALLERIES
5736	MUSICAL INSTRUMENT STORES
4926	NATURAL GAS PRODUCTION
4922	NATURAL GAS TRANSMISSION
3812	NAVIGATION EQUIPMENT MANUFACTURING
4814	NETWORK EQUIPMENT
7383	NEWS SYNDICATES
2711	NEWSPAPER PUBLISHING
Sic Code	Sic Code Description
5994	NEWSSTAND & MAGAZINE STORE
5811	NIGHTCLUB
0008	NONCLASSIFIABLE BUSINESS
9999	NONCLASSIFIABLE ESTABLISHMENT
5199	NONDURABLE GOODS NEC
3463	NONFERROUS FORGING MANUFACTURING
3369	NONFERROUS FOUNDRIES, EXCLUDE COPPER & ALUMINUM
3341	NONFERROUS METAL RECOVERY
3356	NONFERROUS METAL ROLL, ETC. EXCL COPPER & ALUMINUM
4912	NUCLEAR POWER
5261	NURSERIES - RETAIL
0181	NURSERY STOCK, GROWING OF
8052	NURSING HOME INTERMEDIATE CARE
8051	NURSING HOME SKILLED CARE
3452	NUTS, BOLTS, ETC. MANUFACTURING
8999	OFFICE - GENERAL
5044	OFFICE EQUIPMENT
2522	OFFICE FURNITURE
5943	OFFICE SUPPLY STORE - RETAIL
1382	OIL & GAS FIELD EXPLORATION SERVICE
3533	OIL & GAS FIELD MACHINERY & EQUIPMENT
1389	OIL & GAS FIELD SERVICE, NEC
3851	OPHTHALMIC GOODS
5048	OPHTHALMIC GOODS
5995	OPTICAL GOODS STORES
3829	OPTICAL LENSES
3536	OVERHEAD CRANE MANUFACTURING
3565	PACKAGING MACHINERY MANUFACTURING
4783	PACKING AND CRATING
4810	PAGERS

5231	PAINT STORES, GLASS AND WALLPAPER STORES
2851	PAINTS AND ALLIED PRODUCTS
5198	PAINTS, VARNISH & SUPPLIES
5113	PAPER & PAPER PRODUCTS
2788	PAPER FINISHING
2621	PAPER MILLS
2679	PAPER PRODUCTS
5933	PAWN SHOP
6141	PERSONAL CREDIT INSTITUTIONS
0009E	PERSONAL PROP NOT USED FOR PRODUCTION OF INCOME
7299	PERSONAL SERVICE - MISCELLANEOUS
2999	PETROLEUM AND COAL MISCELLANEOUS
5171	PETROLEUM PRODUCTS BULK TERMINALS
5172	PETROLEUM PRODUCTS NEC
2911	PETROLEUM REFINING
5913	PHARMACY - RETAIL
7221	PHOTO & PORTRAIT STUDIOS
7384	PHOTO FINISHING LABS
7334	PHOTOCOPYING SERVICE
3861	PHOTOGRAPHIC EQUIPMENT/SUPPLY
7991	PHYSICAL FITNESS FACILITIES
5131	PIECE GOODS & NOTIONS
2816	PIGMENT MANUFACTURING
3498	PIPE & PIPE FITTINGS FAB
<b>Sic Code</b>	<b>Sic Code Description</b>
4923	PIPELINES
4619	PIPELINES, NEC
2821	PLASTIC & SYNTHETIC RESIN MANUFACTURING
3085	PLASTIC BOTTLE MANUFACTURING
3081	PLASTIC FILM & SHEET MANUFACTURING
3084	PLASTIC PIPE MANUFACTURING
3089	PLASTIC PRODUCTS, MISCELLANEOUS
3087	PLASTIC RESIN COMPOUNDING
3083	PLASTIC SHAPES MANUFACTURING
5162	PLASTICS - WHOLESALE
3443	PLATE WORK FAB
5074	PLUMBING SUPPLIES WHOLESALE
4311	POSTAL SERVICE - PRIVATE
3269	POTTERY PRODUCTS, MISCELLANEOUS
0259	POULTRY & EGGS NEC
5144	POULTRY AND POULTRY PRODUCTS
7211	POWER LAUNDRIES
3448	PREFAB METAL BUILDING MANUFACTURING
2452	PREFAB WOOD BUILDING MANUFACTURING
2732	PRINTING - BOOK
2893	PRINTING INK MANUFACTURING
5431	PRODUCE MARKET
8621	PROFESSIONAL ORGANIZATIONS
7992	PUBLIC GOLF COURSES
4785	PUBLIC SCALES
2721	PUBLISHING - PERIODICALS
2611	PULP MILLS



3561	PUMP & PUMPING EQUIPMENT MANUFACTURING
7948	RACE TRACK
4832	RADIO BROADCAST STATION
4812A	RADIO COMMUNICATIONS, NEC
5732	RADIO, TV, ELECTRIC STORES
4812	RADIOPHONE COMMUNICATIONS
4011	RAILROAD CARS
4013	RAILROAD SWITCHING
6531	REAL ESTATE AGENTS
5735	RECORD & TAPES STORES
5561	RECREATIONAL VEHICLE DEALER
4613	REFINED PRODUCTS PIPELINE
5078	REFRIGERATION EQUIPMENT & SUPPLY
4222	REFRIGERATOR WAREHOUSE & STORAGE
4953	REFUSE SYSTEMS
8661	RELIGIOUS ORGANIZATIONS TAXABLE
7514	RENTAL - AUTO
7353	RENTAL - HEAVY CONSTRUCTION EQUIPMENT
7352	RENTAL - MEDICAL EQUIPMENT
7519	RENTAL - TRAILER
7513	RENTAL - TRUCK
4741	RENTAL OF RAILROAD CARS
7629	REPAIR - ELECTRICAL
7641	REPAIR - FURNITURE & REUPHOLSTERY
7251	REPAIR - SHOE SHOP
7622	REPAIR - TV & RADIO
7631	REPAIR JEWELRY/WATCH/CLOCK
Sic Code	Sic Code Description
7699	REPAIR SERVICE, NEC
8733	RESEARCH SCIENTIFIC CORPORATION EXEMPT ONLY
5816	RESTAURANTS - CAFE/DINER
5812	RESTAURANTS - CAFETERIAS
5814	RESTAURANTS - FAST FOOD
5817	RESTAURANTS - NEC
5815	RESTAURANTS - THEME
5999	RETAIL STORES MISCELLANEOUS
2044	RICE MILLING
5033	ROOFING, SIDING, INSULATION MATERIALS
3069A	RUBBER PRODUCTS
3069	RUBBER PRODUCTS, NEC
1442	SAND AND GRAVEL PITS
6035	SAVINGS INSTITUTION
2421	SAW MILLS & PLANNING MILLS, GENERAL
8244	SCHOOL - BUS & SECRETARIAL
8299	SCHOOL - EDUCATIONAL NEC
8249	SCHOOL - TRADE/VOCATIONAL
8243	SCHOOLS - DATA PROCESSING
8211	SCHOOLS ELEMENTARY/SECOND
5093	SCRAP METAL RECLAMATION
3451	SCREW MACHINE PRODUCTS
7338	SECRETARIAL/BUSINESS SERVICE
6211	SECURITIES BROKER

7381	SECURITY & PRIVATE INVESTIGATOR
7382	SECURITY SYSTEM - BURGLARY & FIRE
5087	SERVICE ESTABLISHMENT EQUIPMENT
3444	SHEET METAL FAB
3731	SHIP BUILDING & REPAIRING
5664	SHOES ATHLETIC
5661	SHOES FAMILY
5663	SHOES MEN
5665	SHOES WESTERN BOOTS
5662	SHOES WOMEN
3993	SIGNS & ADVERTISING SPECIAL
2841	SOAP & DETERGENT MANUFACTURING
8322	SOCIAL SERVICE INDIVIDUAL/FAMILY
2086	SOFT DRINK MANUFACTURING
9661	SPACE RESEARCH & TECHNOLOGY
3559	SPECIAL INDUSTRIAL MACHINERY, NEC
0004A	SPECIAL VEHICLE INVENTORY
4226	SPECIAL WAREHOUSE & STORAGE
2842	SPECIALTY CLEANERS MANUFACTURING
3949	SPORTING AND ATHLETIC GOOD
5941	SPORTING GOODS STORE
7032	SPORTING/RECREATIONAL CAMP
5091	SPORTING/RECREATIONAL GOODS
5112	STATIONARY SUPPLIES
4913	STEAM POWER
4961	STEAM PRODUCTION FOR DISTRIBUTION
3316	STEEL - COLD FINISHING
3325	STEEL FOUNDRIES, MISCELLANEOUS
3317	STEEL PIPE & TUBE MANUFACTURING
3493	STEEL SPRINGS, EXCEPT WIRE
<b>Sic Code</b>	<b>Sic Code Description</b>
3312	STEEL WORKS, BLAST FURNITURE, ROLLING MILLS
5731	STEREO & TELEVISION CENTERS
3281	STONE & STONE PRODUCTS - CUTTING & FINISHING
3441	STRUCTURAL METAL FAB
5412	SUPERMARKET
8713	SURVEYING SERVICES
3613	SWITCHGEAR MANUFACTURING
2822	SYNTHETIC RUBBER MANUFACTURING
4121	TAXICAB SERVICE
4813	TELEPHONE COMMUNICATIONS
4822	TELEX & MESSAGE COMMUNICATION
4231	TERMINAL FACILITIES
2299	TEXTILE GOODS EXCLUDING FINISHING & DYEING
7922	THEATER - EXCEPT MOTION PICTURES
7832	THEATRE - INDOOR
7833	THEATRE - OUTDOOR
7534	TIRE RETREADING AND REPAIR
5531B	TIRE STORE - RETAIL
5014	TIRES AND TUBES
6541	TITLE COMPANY
5993	TOBACCO & PIPE SHOPS

5194	TOBACCO AND TOBACCO PRODUCTS
2131	TOBACCO PRODUCTS
5945A	TOY STORE
5092	TOYS/HOBBY GOODS & SUPPLIES
7033	TRAILER PARKS AND CAMPSITE
4811	TRANSMISSION EQUIPMENT
5088	TRANSPORTATION EQUIPMENT & SUPPLY
3799	TRANSPORTATION EQUIPMENT, NEC
4789	TRANSPORTATION SERVICE, NEC
4724	TRAVEL AGENCY
3713	TRUCK AND BUS BODIES
3715	TRUCK TRAILER MANUFACTURING
4213	TRUCKING, EXCEPT LOCAL
3511	TURBINE STEAM, GAS AND HYDRAULIC TURBINES
4833	TV BROADCAST STATION
2791	TYPESETTING
0003	UNIQUE BUSINESS TYPE
5932	USED MERCHANDISE (FURNITURE, ETC.)
3494	VALVES & PIPE FITTINGS, NEC
5331	VARIETY STORE - RETAIL
2079	VEGETABLE OIL PRODUCTS
0002	VEHICLE(S) ONLY
5962	VENDING MACHINES
0912	VESSELS - FISHING BOATS
4410	VESSELS - LOCAL WATER
4492	VESSELS, PUSH, TUG, TOW
0742	VETERINARIANS - PETS
7841	VIDEO TAPE RENTALS & SALES
4225	WAREHOUSE - GENERAL
7215	WASHATERIAS
4941	WATER SUPPLY
4449	WATER TRANSPORT/FREIGHT, NEC
4499	WATER TRANSPORTATION SERVICE
Sic Code	Sic Code Description
1781	WATER WELL DRILLING
7692	WELDING REPAIR & SERVICE
3495	WIRE SPRING MANUFACTURING
3315	WIREDRAWING, NAILS & SPIKES MANUFACTURING
2541	WOOD OFFICE & STORE FIXTURE
2448	WOOD PALLETS AND SKIDS
2491	WOOD PRESERVING
2499	WOOD PRODUCTS NEC
3553	WOODWORKING MACHINERY MANUFACTURING
1795	WRECKING AND DEMOLITION WORK
2678	WRITING TABLET MANUFACTURING

Taxing Entities Allowing Goods in Transit Exemption  
McLennan County Appraisal District

School Districts

Axtell ISD	12
Bosqueville ISD	14
Bruceville-Eddy ISD	16
Hallsburg ISD	26
Moody ISD	38
Oglesby ISD	40
Riesel ISD	42

Cities

Beverly Hills	54
Bruceville-Eddy	56
Gholson	61
Lacy-Lakeview	64
Mart	66
Moody	76
Riesel	77
Robinson	79

Special Districts

Castleman Creek Watershed	57
McLennan & Hill Counties	
Tehuacana Creek Water & Control District # 1	72

Taxing Entities Allowing Freeport Exemption McLennan  
County Appraisal District

School Districts

Bosqueville ISD	14
La Vega ISD	28
McGregor ISD	34
Waco ISD	48

Cities

Bellmead	52
Beverly Hills	54
Mart	66
McGregor	68
Moody	76
Robinson	79
Waco	80
West	82
Woodway	84

Special Districts

McLennan County	00
Farm to Market	08

## PROCEDURES FOR APPRAISING NON-RENDERING ACCOUNTS

*The Business Personal Property department reviews accounts that did not fill out a rendition form for the previous year, or accounts that rendered, but the rendition was not used to appraise the property and value it. These accounts are flagged for reappraisal, and price per square foot comparable, are used to arrive at the appraised value.*

*Business Personal Property has developed cost models based on information gathered from taxpayer renditions and financial records. The rendered data typically includes cost and year acquired information for fixed assets and inventory. The models are built for the business ID types. The typical model uses a price per square foot that is comprised of the original cost and an averaged depreciation. The list of comparable provides a value range that includes overall depreciation for the subset of assets unique to that business ID type. The model is applied to the property by multiplying the square footage of the account against the selected comparable price per square foot to arrive at an appraised value. There are separate price per square foot models for inventory and furniture, fixtures & equipment. The model equation is Comparable Price per Foot (CPPF) x Estimated Subject Square Footage (SF)*

## **DENISTY SCHEDULES**

### **FLORISTS-5992**

### QUALITY

#### **FURN, FIX & EQUIP**

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.75	\$1.25	\$2.00
AVERAGE	\$2.50	\$3.50	\$4.00
HIGH	\$5.25	\$5.50	\$6.00

#### **INVENTORY**

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.90	\$1.50	\$2.00
AVERAGE	\$2.75	\$3.25	\$3.75
HIGH	\$4.25	\$4.75	\$5.00

### **RESTAURANTS-5812**

### F-5812F-FUR

### F-5812T-FUR

#### **FURN, FIX & EQUIP**

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$4.00	\$5.50	\$7.00
AVERAGE	\$8.25	\$9.00	\$10.25
HIGH	\$11.00	\$13.00	\$14.00

#### **INVENTORY**

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.75	\$3.50	\$5.00
AVERAGE	\$6.00	\$6.25	\$7.00
HIGH	\$7.65	\$8.00	\$8.50

### **CONVENIENT STORES-5413**

#### **FURN, FIX & EQUIP**

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$5.75	\$6.50	\$7.25
AVERAGE	\$9.00	\$11.00	\$12.50
HIGH	\$14.00	\$17.00	\$19.00

**INVENTORY**

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$4.00	\$7.00	\$9.00
AVERAGE	\$11.00	\$14.00	\$16.00
HIGH	\$19.00	\$21.00	\$25.00

**LEGAL SERVICES-8111**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.00	\$5.00	\$6.50
AVERAGE	\$8.00	\$9.25	\$10.75
HIGH	\$11.50	\$13.00	\$15.25

**CABINET SHOPS-2434**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.00	\$3.25	\$5.00
AVERAGE	\$7.00	\$8.25	\$8.75
HIGH	\$9.50	\$10.00	\$12.00

**INVENTORY**

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.00	\$1.75	\$2.00
AVERAGE	\$2.50	\$2.60	\$2.75
HIGH	\$3.25	\$3.50	\$4.00

**CARPETS, DRAPES, ETC-5713, 5714, 7217**

F-5713-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$8.00	\$10.00	\$12.25
AVERAGE	\$14.50	\$16.00	\$19.00
HIGH	\$21.00	\$23.50	\$25.25



INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.00	\$2.00	\$3.00
AVERAGE	\$4.00	\$6.00	\$7.00
HIGH	\$10.00	\$12.00	\$15.00

**DOCTOR/CHIROPRACTOR-8041**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.00	\$4.50	\$6.00
AVERAGE	\$7.75	\$9.00	\$10.25
HIGH	\$12.00	\$13.25	\$14.00

**CLOTHING FAMILY-5651**

F-5651M-FUR

F-5651F-FUR

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$4.00	\$6.50	\$8.75
AVERAGE	\$11.00	\$13.50	\$16.00
HIGH	\$19.00	\$21.00	\$24.50

INVENTORY

I-5651M-INV

I-5651F-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$13.00	\$15.00	\$20.00
AVERAGE	\$22.00	\$25.00	\$30.00
HIGH	\$35.00	\$40.00	\$50.00

**DENTIST-8021**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$30.00	\$45.00	\$53.00
AVERAGE	\$60.00	\$68.00	\$74.50
HIGH	\$80.00	\$90.00	\$95.00

**DEPARTMENT STORES-5311**

F-5311-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$4.00	\$6.50	\$8.75
AVERAGE	\$11.00	\$13.50	\$16.00
HIGH	\$19.00	\$21.00	\$24.50

INVENTORY

I-5311-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$13.00	\$15.00	\$20.00
AVERAGE	\$22.00	\$25.00	\$30.00
HIGH	\$35.00	\$40.00	\$50.00

**DISCOUNT STORE RETAIL-5372**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.00	\$5.00	\$7.00
AVERAGE	\$9.00	\$10.00	\$12.00
HIGH	\$14.00	\$15.00	\$17.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$10.00	\$12.00	\$13.50
AVERAGE	\$16.00	\$18.00	\$19.25
HIGH	\$20.50	\$23.00	\$25.50

**FARM & RANCH-5191, 5991**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.50	\$1.00	\$2.00
AVERAGE	\$3.00	\$4.00	\$5.00
HIGH	\$7.00	\$8.00	\$10.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$7.00	\$10.00	\$14.00
AVERAGE	\$17.00	\$19.00	\$22.00
HIGH	\$25.00	\$27.00	\$30.00

**FLOOR COVERING STORES-5713**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.75	\$1.25	\$2.00
AVERAGE	\$2.75	\$3.00	\$3.50
HIGH	\$4.00	\$6.00	\$7.00

**FAST FOOD RESTARURANTS-5814**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$7.00	\$12.00	\$25.00
AVERAGE	\$32.00	\$48.00	\$55.00
HIGH	\$64.00	\$68.00	\$75.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.00	\$2.00	\$3.00
AVERAGE	\$4.00	\$6.00	\$7.00
HIGH	\$8.25	\$9.00	\$10.25

**GROCERY STORES-5411**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$8.00	\$11.00	\$14.00
AVERAGE	\$15.25	\$17.00	\$20.00
HIGH	\$22.50	\$24.00	\$26.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$12.50	\$13.00	\$16.00
AVERAGE	\$18.00	\$22.00	\$28.00
HIGH	\$32.00	\$38.00	\$42.00

**JEWELRY RETAIL-5944**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$11.00	\$15.00	\$20.00
AVERAGE	\$26.00	\$30.00	\$34.00
HIGH	\$38.00	\$40.00	\$45.00

INVENTORY

I-5944C-INV

I-5944J-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$50.00	\$75.00	\$95.00
AVERAGE	\$130.00	\$175.00	\$200.00
HIGH	\$265.00	\$300.00	\$350.00

**LIQUOR STORES-5921**

F-5921-FUR

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.75	\$1.50	\$3.00
AVERAGE	\$5.00	\$7.00	\$8.00
HIGH	\$11.00	\$13.00	\$15.00

INVENTORY

I-5921-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$28.00	\$30.00	\$34.00
AVERAGE	\$40.00	\$44.00	\$50.00
HIGH	\$54.00	\$60.00	\$65.00

**DAYCARE CENTERS-8351**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.00	\$4.00	\$6.00
AVERAGE	\$8.00	\$9.00	\$12.00
HIGH	\$15.00	\$17.00	\$20.00

**PAINT STORES & CONTRACTORS-5231**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.65	\$1.00	\$1.75
AVERAGE	\$3.00	\$4.00	\$6.00
HIGH	\$7.00	\$10.00	\$12.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$25.00	\$27.00	\$30.00
AVERAGE	\$35.00	\$38.00	\$40.00
HIGH	\$44.00	\$47.00	\$50.00

**PHOTO & PORTRAIT STUDIOS-7221**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$14.00	\$18.00	\$21.00
AVERAGE	\$25.00	\$29.00	\$32.00
HIGH	\$36.00	\$40.00	\$43.00

**PLUMBING SUPPLIES & SERVICE-1711**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$17.00	\$22.00	\$26.00
AVERAGE	\$30.00	\$35.00	\$39.00
HIGH	\$42.00	\$45.00	\$48.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$31.00	\$42.00	\$47.00
AVERAGE	\$50.00	\$53.00	\$57.00
HIGH	\$59.00	\$62.00	\$66.00

**EXTERMINATOR, PEST CONTROL-7342**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$8.75	\$9.25	\$10.00
AVERAGE	\$11.00	\$13.00	\$17.00
HIGH	\$19.00	\$23.00	\$27.00

**RESTAURANTS-5815**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$12.00	\$17.00	\$20.00
AVERAGE	\$24.00	\$28.00	\$31.00
HIGH	\$35.00	\$37.00	\$40.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.50	\$2.00	\$3.75
AVERAGE	\$5.00	\$6.25	\$7.50
HIGH	\$8.25	\$9.50	\$11.00

**ROOFING SUPPLIERS & CONTRACTORS-1761**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$18.00	\$20.00	\$24.00
AVERAGE	\$26.00	\$29.00	\$33.00
HIGH	\$35.00	\$37.00	\$40.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.50	\$2.00	\$4.00
AVERAGE	\$5.00	\$7.00	\$8.00
HIGH	\$11.00	\$13.00	\$15.00

**SERVICE STATIONS-5541**

F-5541-FUR

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$5.75	\$6.50	\$7.25
AVERAGE	\$9.00	\$11.00	\$12.50
HIGH	\$14.00	\$17.00	\$19.00

INVENTORY

I-5541-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$4.00	\$7.00	\$9.00
AVERAGE	\$11.00	\$14.00	\$16.00
HIGH	\$19.00	\$21.00	\$25.00

**SPORTING GOOD/RECREATIONAL-5941**

F-5941-FUR

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.75	\$4.00	\$5.50
AVERAGE	\$6.00	\$7.25	\$8.00
HIGH	\$9.50	\$10.25	\$12.00

INVENTORY

I-5941-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$11.00	\$13.00	\$17.00
AVERAGE	\$20.00	\$24.00	\$28.00
HIGH	\$32.00	\$35.00	\$40.00

**TIRE STORE RETAIL-5531**

F-5531-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$7.00	\$9.00	\$12.00
AVERAGE	\$15.00	\$16.00	\$19.00
HIGH	\$21.00	\$23.00	\$25.00

INVENTORY

I-5531-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$13.00	\$13.25	\$14.00
AVERAGE	\$14.50	\$15.75	\$17.50
HIGH	\$19.00	\$22.00	\$25.00

**WASHATERIAS-7215**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$6.00	\$7.00	\$9.00
AVERAGE	\$13.00	\$15.00	\$19.00
HIGH	\$21.00	\$25.00	\$27.00

**VETERINARIANS/PETS-0742**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$7.00	\$9.50	\$10.25
AVERAGE	\$13.00	\$15.25	\$17.00
HIGH	\$19.25	\$21.00	\$23.50

INVENTORY - (IF NEEDED)

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.60	\$0.75	\$1.50
AVERAGE	\$2.00	\$3.00	\$4.50
HIGH	\$5.00	\$5.75	\$6.50



**VARIETY STORES/RETAIL-5331**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.85	\$1.00	\$3.00
AVERAGE	\$4.00	\$5.00	\$6.50
HIGH	\$7.75	\$9.00	\$10.25

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.25	\$3.50	\$5.00
AVERAGE	\$6.75	\$8.00	\$9.25
HIGH	\$11.50	\$13.00	\$15.75

**BAKERY/RETAIL BAKE & SELL-5461**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$12.00	\$18.00	\$22.00
AVERAGE	\$30.00	\$35.00	\$42.00
HIGH	\$50.00	\$58.00	\$69.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.25	\$0.40	\$0.65
AVERAGE	\$0.75	\$1.00	\$1.25
HIGH	\$1.45	\$1.75	\$2.00

**AUTO DEALER NEW & USED-5511**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.25	\$2.25	\$3.00
AVERAGE	\$4.00	\$6.00	\$7.00
HIGH	\$9.00	\$11.00	\$14.00

**NIGHTCLUB-5811**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$8.00	\$9.50	\$12.00
AVERAGE	\$13.50	\$15.00	\$16.25
HIGH	\$18.00	\$19.50	\$21.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.25	\$2.00	\$4.00
AVERAGE	\$6.00	\$8.00	\$9.00
HIGH	\$11.00	\$14.00	\$16.00

**FURNITURE STORES/RETAIL-5712**

F-5712-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.00	\$2.00	\$3.00
AVERAGE	\$5.00	\$6.00	\$8.00
HIGH	\$10.00	\$11.00	\$15.00

INVENTORY

I-5712-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$7.00	\$8.00	\$10.00
AVERAGE	\$12.00	\$16.00	\$18.00
HIGH	\$20.00	\$23.00	\$25.00

**APPLIANCES/RETAIL, HOUSEHOLD-5722**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.75	\$3.50	\$4.00
AVERAGE	\$5.00	\$6.00	\$8.00
HIGH	\$10.00	\$12.00	\$15.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$11.00	\$15.00	\$18.00
AVERAGE	\$21.00	\$24.00	\$26.00
HIGH	\$29.00	\$31.00	\$35.00

**BAR-5810**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$8.00	\$9.50	\$12.00
AVERAGE	\$13.50	\$15.00	\$16.25
HIGH	\$18.00	\$19.50	\$21.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.25	\$2.00	\$4.00
AVERAGE	\$6.00	\$8.00	\$9.00
HIGH	\$11.00	\$14.00	\$16.00

**PAWN SHOP-5933**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.75	\$2.50	\$4.00
AVERAGE	\$6.50	\$7.75	\$8.00
HIGH	\$8.50	\$10.00	\$12.25

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.00	\$4.00	\$6.00
AVERAGE	\$7.00	\$9.00	\$13.00
HIGH	\$16.00	\$19.00	\$25.00

**OFFICE SUPPLY/RETAIL-5943**

F-5943-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.75	\$4.00	\$5.00
AVERAGE	\$7.00	\$9.00	\$10.00
HIGH	\$12.00	\$15.00	\$17.00

INVENTORY

I-5943-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$5.00	\$6.50	\$8.00
AVERAGE	\$10.00	\$13.00	\$15.00
HIGH	\$16.00	\$19.00	\$21.00

**GIFT/NOVELTY STORES-5947**

F-5947-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.75	\$4.00	\$5.00
AVERAGE	\$7.00	\$9.00	\$10.00
HIGH	\$12.00	\$15.00	\$17.00

INVENTORY

I-5947-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.50	\$5.00	\$6.25
AVERAGE	\$8.00	\$9.50	\$11.25
HIGH	\$12.00	\$12.75	\$13.25

**TOBACCO & PIPE SHOPS-5993**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.90	\$1.75	\$2.25
AVERAGE	\$3.00	\$4.00	\$5.50
HIGH	\$6.75	\$8.00	\$8.50

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.75	\$1.75	\$3.25
AVERAGE	\$4.00	\$5.00	\$7.00
HIGH	\$9.00	\$10.00	\$12.00

**OPTICAL GOODS STORES-5995**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.75	\$1.50	\$2.00
AVERAGE	\$2.75	\$3.50	\$4.00
HIGH	\$5.00	\$7.00	\$8.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.50	\$2.75	\$3.25
AVERAGE	\$4.00	\$4.50	\$6.00
HIGH	\$8.00	\$9.00	\$12.00

**BANK, FINANCIAL INSTITUTE-6011**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$12.00	\$14.25	\$16.50
AVERAGE	\$18.00	\$19.75	\$21.00
HIGH	\$24.25	\$26.50	\$28.00

**INSURANCE AGENTS-6411**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.25	\$2.00	\$3.00
AVERAGE	\$5.00	\$6.00	\$8.00
HIGH	\$9.00	\$11.00	\$14.00

**DRY CLEANERS-7212**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.25	\$2.75	\$3.00
AVERAGE	\$3.50	\$4.25	\$5.00
HIGH	\$6.00	\$8.00	\$9.00

**BEAUTY, HAIRSTYLING SALON-7231**

F-7231B-FUR

F-7231N-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.75	\$3.00	\$4.00
AVERAGE	\$5.75	\$7.50	\$9.00
HIGH	\$10.75	\$12.00	\$15.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.75	\$1.25	\$2.00
AVERAGE	\$2.75	\$3.50	\$4.00
HIGH	\$6.00	\$8.00	\$9.00

**FUNERAL HOME-7261**

F-7261-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.25	\$2.50	\$3.25
AVERAGE	\$4.00	\$5.50	\$6.25
HIGH	\$9.00	\$12.00	\$14.00

INVENTORY

I-7261-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.75	\$1.25	\$2.00
AVERAGE	\$4.00	\$5.00	\$7.00
HIGH	\$8.00	\$10.00	\$13.00

**EMPLOYMENT AGENCY-7361**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.50	\$0.75	\$1.00
AVERAGE	\$1.75	\$2.25	\$3.00
HIGH	\$5.00	\$6.00	\$8.00

**REAL ESTATE AGENTS-6531**

F-6531R-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.50	\$0.75	\$1.00
AVERAGE	\$1.75	\$2.25	\$3.00
HIGH	\$5.00	\$6.00	\$8.00

**AUTO PAINT & BODY-7532**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.00	\$2.50	\$3.25
AVERAGE	\$4.75	\$6.00	\$7.25
HIGH	\$8.50	\$10.00	\$11.75

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.75	\$1.50	\$2.00
AVERAGE	\$2.75	\$3.25	\$4.00
HIGH	\$4.75	\$5.50	\$7.00

**AUTO GLASS-7536**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.25	\$3.00	\$4.50
AVERAGE	\$6.00	\$7.00	\$9.00
HIGH	\$12.00	\$15.00	\$17.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.75	\$2.00	\$2.75
AVERAGE	\$3.25	\$4.00	\$4.75
HIGH	\$5.25	\$6.00	\$8.00

**AUTO REPAIR-7538**

F-7538-FUR

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.25	\$4.50	\$6.00
AVERAGE	\$8.00	\$9.00	\$12.00
HIGH	\$14.00	\$17.00	\$19.00

INVENTORY

I-7538-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.50	\$2.00	\$2.50
AVERAGE	\$3.00	\$4.00	\$5.75
HIGH	\$6.25	\$7.00	\$9.00

**CAR WASH-7542**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$31.00	\$35.00	\$39.00
AVERAGE	\$42.00	\$47.00	\$50.00
HIGH	\$54.00	\$58.00	\$61.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.75	\$1.50	\$2.25
AVERAGE	\$3.00	\$3.50	\$4.25
HIGH	\$5.00	\$5.75	\$6.50



**AUTO SERVICES/WRECKERS-7549**

FFE, MACH &amp; VEH

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$70.00	\$85.00	\$100.00
AVERAGE	\$115.00	\$130.00	\$145.00
HIGH	\$160.00	\$175.00	\$200.00

**A/C & HEATING SERVICE-7623**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$6.00	\$7.00	\$9.00
AVERAGE	\$11.00	\$14.00	\$17.00
HIGH	\$19.00	\$20.00	\$22.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$14.00	\$17.00	\$20.00
AVERAGE	\$22.00	\$25.00	\$28.00
HIGH	\$30.00	\$34.00	\$37.00

**WELDING REPAIR & SERVICE-7692**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.50	\$0.75	\$1.00
AVERAGE	\$1.50	\$3.00	\$4.00
HIGH	\$6.00	\$7.00	\$9.00

SUPPLIES

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.50	\$1.00	\$2.00
AVERAGE	\$4.00	\$5.00	\$7.00
HIGH	\$8.00	\$11.00	\$13.00

**VIDEO TAPE RENTALS & SALES-7841**

F-7841-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.25	\$0.50	\$0.75
AVERAGE	\$1.00	\$1.50	\$3.00
HIGH	\$4.00	\$6.00	\$7.00

INVENTORY

I-7841-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.50	\$0.75	\$1.50
AVERAGE	\$2.00	\$3.00	\$4.00
HIGH	\$7.00	\$9.00	\$11.00

**TRAVEL AGENCY-4724**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.10	\$1.15	\$1.30
AVERAGE	\$1.45	\$1.60	\$1.75
HIGH	\$1.90	\$2.00	\$2.10

**OFFICE EQUIPMENT-5044**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.00	\$1.25	\$1.35
AVERAGE	\$1.50	\$1.65	\$1.80
HIGH	\$2.00	\$2.25	\$2.50

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$10.00	\$12.00	\$15.00
AVERAGE	\$20.00	\$25.00	\$35.00
HIGH	\$40.00	\$45.00	\$50.00

**ELECTRICAL EQUIPMENT & SUPPLY-5063**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.85	\$2.00	\$2.15
AVERAGE	\$2.25	\$2.50	\$2.75
HIGH	\$2.80	\$3.00	\$3.25

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$40.00	\$50.00	\$55.00
AVERAGE	\$60.00	\$70.00	\$75.00
HIGH	\$80.00	\$95.00	\$110.00

**ELECTRONIC PARTS & EQUIPMENT-5065**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.25	\$2.75	\$3.25
AVERAGE	\$3.50	\$3.85	\$4.15
HIGH	\$4.50	\$5.00	\$5.75

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.75	\$4.00	\$5.00
AVERAGE	\$8.00	\$10.00	\$12.00
HIGH	\$15.00	\$17.00	\$20.00

**FARM EQUIPMENT SALES-5083**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.25	\$1.50	\$1.60
AVERAGE	\$1.85	\$2.00	\$2.15
HIGH	\$2.25	\$2.75	\$3.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$7.00	\$10.00	\$12.00
AVERAGE	\$15.00	\$20.00	\$22.00
HIGH	\$25.00	\$30.00	\$45.00

**INDUSTRIAL SUPPLIES NEC-5085**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.25	\$2.45	\$2.60
AVERAGE	\$2.85	\$3.25	\$3.75
HIGH	\$4.00	\$4.50	\$5.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$7.50	\$9.00	\$10.00
AVERAGE	\$12.00	\$15.00	\$18.00
HIGH	\$20.00	\$24.00	\$27.00

**PAPER & PAPER PRODUCTS-5113**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.00	\$7.00	\$10.00
AVERAGE	\$15.00	\$22.00	\$25.00
HIGH	\$28.00	\$32.00	\$38.00

**DAIRY PRODUCTS-5143**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$6.50	\$7.25	\$8.00
AVERAGE	\$10.00	\$12.00	\$15.00
HIGH	\$17.00	\$20.00	\$22.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.50	\$0.75	\$0.85
AVERAGE	\$1.00	\$1.15	\$1.25
HIGH	\$1.40	\$1.50	\$1.75

**CHEMICAL & ALLIED PRODUCTS-5169**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.00	\$1.25	\$1.75
AVERAGE	\$2.10	\$2.35	\$2.75
HIGH	\$3.00	\$3.15	\$3.75

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.60	\$3.75	\$3.90
AVERAGE	\$4.25	\$4.75	\$4.90
HIGH	\$5.10	\$5.25	\$5.50

**BEVERAGES BEER/ALE WHOLESALE-5181**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.00	\$3.20	\$3.85
AVERAGE	\$4.25	\$4.65	\$5.00
HIGH	\$5.75	\$6.25	\$7.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$10.25	\$11.00	\$11.50
AVERAGE	\$12.00	\$12.25	\$13.75
HIGH	\$15.50	\$18.00	\$20.00

**LUMBER & BUILDING MATERIALS-5211**

F-5211-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.95	\$2.00	\$2.75
AVERAGE	\$3.50	\$4.25	\$6.00
HIGH	\$6.75	\$7.25	\$8.00

INVENTORY

I-5211-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$4.25	\$5.00	\$6.25
AVERAGE	\$8.00	\$8.75	\$10.00
HIGH	\$12.50	\$15.00	\$17.00

**HARDWARE STORES/RETAIL-5251**

F-5251-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.75	\$1.90	\$2.00
AVERAGE	\$2.75	\$3.00	\$3.50
HIGH	\$4.25	\$4.75	\$5.25

INVENTORY

I-5251-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$6.50	\$8.00	\$10.00
AVERAGE	\$12.00	\$15.75	\$16.25
HIGH	\$18.00	\$20.50	\$22.00

**NURSERIES/RETAIL-5261**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.95	\$1.50	\$2.00
AVERAGE	\$2.65	\$3.15	\$3.75
HIGH	\$4.25	\$5.00	\$6.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.25	\$0.75	\$1.00
AVERAGE	\$1.15	\$1.60	\$1.75
HIGH	\$2.00	\$2.50	\$3.00

**CANDY & NUT STORES-5441**

F-5441-FUR

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.50	\$3.00	\$3.25
AVERAGE	\$3.75	\$4.25	\$5.00
HIGH	\$6.25	\$7.00	\$7.75

INVENTORY

I-5441-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.85	\$2.00	\$2.25
AVERAGE	\$2.75	\$2.90	\$3.25
HIGH	\$3.75	\$4.25	\$4.50

**HEALTH FOOD STORES/RETAIL-5499**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$5.00	\$5.75	\$6.25
AVERAGE	\$7.00	\$8.25	\$9.00
HIGH	\$10.50	\$11.75	\$13.25

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$4.25	\$5.50	\$6.75
AVERAGE	\$8.00	\$9.25	\$10.00
HIGH	\$11.00	\$11.75	\$12.50

**AUTO DEALER/USED-5521****FURN, FIX & EQUIP**

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.65	\$4.00	\$4.25
AVERAGE	\$4.65	\$5.00	\$5.25
HIGH	\$6.00	\$8.25	\$10.00

**BOAT DEALERS-5551****FURN, FIX & EQUIP**

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.25	\$3.75	\$4.00
AVERAGE	\$4.50	\$5.00	\$5.15
HIGH	\$5.75	\$6.50	\$7.00

**MOTORCYCLE DEALER-5571****FURN, FIX & EQUIP**

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$5.75	\$6.50	\$7.25
AVERAGE	\$8.00	\$8.25	\$8.80
HIGH	\$9.25	\$9.75	\$10.25

**CLOTHING MEN & BOYS-5611****FURN, FIX & EQUIP**

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$5.50	\$6.00	\$6.75
AVERAGE	\$7.25	\$8.00	\$8.75
HIGH	\$9.00	\$10.25	\$11.50

**INVENTORY**

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$12.00	\$14.00	\$15.25
AVERAGE	\$17.00	\$19.25	\$20.75
HIGH	\$22.00	\$24.25	\$25.00



**CLOTHING WOMENS-5621**

F-5621-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$5.50	\$6.00	\$6.75
AVERAGE	\$7.25	\$8.00	\$8.75
HIGH	\$9.00	\$10.25	\$11.50

INVENTORY

I-5621-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$12.00	\$14.00	\$15.25
AVERAGE	\$17.00	\$19.25	\$20.75
HIGH	\$22.00	\$24.25	\$25.00

**CLOTHING CHILDREN/INFANT-5641**

F-5641-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$5.50	\$6.00	\$6.75
AVERAGE	\$7.25	\$8.00	\$8.75
HIGH	\$9.00	\$10.25	\$11.50

INVENTORY

I-5641-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$12.00	\$14.00	\$15.25
AVERAGE	\$17.00	\$19.25	\$20.75
HIGH	\$22.00	\$24.25	\$25.00

**SHOES FAMILY-5661**

F-5661-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$4.50	\$4.80	\$5.00
AVERAGE	\$5.25	\$6.00	\$6.75
HIGH	\$8.00	\$9.50	\$10.25

INVENTORY

I-5661-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$5.50	\$7.00	\$9.25
AVERAGE	\$10.50	\$11.75	\$13.00
HIGH	\$14.25	\$14.75	\$15.25

**SHOES ATHLETIC-5664**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$4.50	\$4.80	\$5.00
AVERAGE	\$5.25	\$6.00	\$6.75
HIGH	\$8.00	\$9.50	\$10.25

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$10.25	\$10.75	\$11.25
AVERAGE	\$12.00	\$13.50	\$14.75
HIGH	\$17.00	\$20.00	\$23.00

**HOME FURNISHINGS-5719**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$5.85	\$6.00	\$6.50
AVERAGE	\$6.85	\$7.50	\$7.90
HIGH	\$8.75	\$9.00	\$10.50

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$8.00	\$9.00	\$9.25
AVERAGE	\$9.85	\$10.75	\$12.25
HIGH	\$13.75	\$15.75	\$17.00

**RADIO, TV, ELECTRIC STORES-5732**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$5.85	\$6.00	\$6.50
AVERAGE	\$6.85	\$7.50	\$7.90
HIGH	\$8.75	\$9.00	\$10.50

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$8.00	\$9.00	\$9.25
AVERAGE	\$9.85	\$10.75	\$12.25
HIGH	\$13.75	\$15.75	\$17.00

**COMPUTER & SOFTWARE STORES-5734**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$5.85	\$6.00	\$6.50
AVERAGE	\$6.85	\$7.50	\$7.90
HIGH	\$8.75	\$9.00	\$10.50

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$8.00	\$9.00	\$9.25
AVERAGE	\$9.85	\$10.75	\$12.25
HIGH	\$13.75	\$15.75	\$17.00

**5816 RESTAURANTS/ CAFÉ/ DINER**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$17.00	\$17.75	\$19.00
AVERAGE	\$23.00	\$28.00	\$35.00
HIGH	\$39.00	\$45.00	\$50.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.50	\$1.75	\$1.90
AVERAGE	\$2.40	\$2.55	\$2.60
HIGH	\$2.85	\$3.00	\$3.25

**DRUG STORES / RETAIL-5912**

F-5912D-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$8.75	\$9.50	\$10.25
AVERAGE	\$11.00	\$11.75	\$13.50
HIGH	\$15.00	\$18.50	\$20.00

INVENTORY

I-5912-INV

I-5912D-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$30.00	\$36.00	\$42.00
AVERAGE	\$48.00	\$54.00	\$59.00
HIGH	\$64.00	\$68.00	\$72.00

**PHARMACY/RETAIL-5912**

F-5912P-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$8.75	\$9.50	\$10.25
AVERAGE	\$11.00	\$11.75	\$13.50
HIGH	\$15.00	\$18.50	\$20.00

INVENTORY

I-5912P-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$30.00	\$36.00	\$42.00
AVERAGE	\$48.00	\$54.00	\$59.00
HIGH	\$64.00	\$68.00	\$72.00

**BOOKSTORES-5942**

F-59425U-FUR

F-5942N-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$5.85	\$6.00	\$6.50
AVERAGE	\$6.85	\$7.50	\$7.90
HIGH	\$8.75	\$9.00	\$10.50

INVENTORY	I-5942U-INV	I-5942N-INV	
DENSITY	FAIR	AVERAGE	GOOD
LOW	\$7.00	\$8.25	\$9.00
AVERAGE	\$9.50	\$10.25	\$11.00
HIGH	\$12.25	\$13.50	\$15.00

**HOBBY SHOP, ARTS AND CRAFTS-5945**

F-5945T-FUR

F-5945A-FUR

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.50	\$3.00	\$3.25
AVERAGE	\$3.50	\$3.85	\$4.00
HIGH	\$4.75	\$5.50	\$7.00

INVENTORY	I-5945T-INV	I-5945A-INV	
DENSITY	FAIR	AVERAGE	GOOD
LOW	\$6.00	\$7.50	\$9.75
AVERAGE	\$10.50	\$12.00	\$14.50
HIGH	\$16.25	\$18.00	\$20.00

**FABRICSTORES/RETAIL-5949**

F-5949-FUR

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.50	\$3.00	\$3.25
AVERAGE	\$3.50	\$3.85	\$4.00
HIGH	\$4.75	\$5.50	\$7.00

INVENTORY	I-5949-INV		
DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.00	\$3.75	\$4.25
AVERAGE	\$5.00	\$7.25	\$8.50
HIGH	\$9.25	\$10.00	\$10.50

**CREDIT UNION-6061**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$13.50	\$14.25	\$16.00
AVERAGE	\$17.50	\$19.00	\$20.00
HIGH	\$23.50	\$25.00	\$27.00

**CHECK CASHING SERVICES-6099**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$6.00	\$6.85	\$8.00
AVERAGE	\$8.75	\$10.00	\$11.25
HIGH	\$13.00	\$14.50	\$16.00

**PERSONAL CREDIT INSTITUTIONS-6141**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$13.50	\$14.25	\$16.00
AVERAGE	\$17.50	\$19.00	\$20.00
HIGH	\$23.50	\$25.00	\$27.00

**MORTGAGE COMPANY-6162**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$13.50	\$14.25	\$16.00
AVERAGE	\$17.50	\$19.00	\$20.00
HIGH	\$23.50	\$25.00	\$27.00

**TITLE COMPANY-6541**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$6.00	\$6.85	\$8.00
AVERAGE	\$8.75	\$10.00	\$11.25
HIGH	\$13.00	\$14.50	\$16.00

**DRY CLEANING-7216**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$21.25	\$25.00	\$28.00
AVERAGE	\$32.00	\$37.50	\$42.00
HIGH	\$47.00	\$50.00	\$52.50

**BARBER SHOPS-7241**

F-7241-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.25	\$1.50	\$1.75
AVERAGE	\$2.25	\$2.75	\$3.00
HIGH	\$3.50	\$4.00	\$4.25

**INCOME TAX SERVICE-7291**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$6.00	\$6.85	\$8.00
AVERAGE	\$8.75	\$10.00	\$11.25
HIGH	\$13.00	\$14.50	\$16.00

**COLLECTION AGENCIES-7322**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$6.00	\$6.85	\$8.00
AVERAGE	\$8.75	\$10.00	\$11.25
HIGH	\$13.00	\$14.50	\$16.00

**COMPUTER DESIGN-7373**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$5.85	\$6.00	\$6.50
AVERAGE	\$6.85	\$7.50	\$7.90
HIGH	\$8.75	\$9.00	\$10.50

**COMPUTER MAINTENANCE & REPAIR-7378**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$5.85	\$6.00	\$6.50
AVERAGE	\$6.85	\$7.50	\$7.90
HIGH	\$8.75	\$9.00	\$10.50

**COMPUTER RELATED SERVICES-7379**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$5.85	\$6.00	\$6.50
AVERAGE	\$6.85	\$7.50	\$7.90
HIGH	\$8.75	\$9.00	\$10.50

**AUTO REPAIR/ BRAKE & MUFFLER-7533**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.25	\$4.50	\$6.00
AVERAGE	\$7.50	\$9.00	\$11.75
HIGH	\$13.00	\$15.00	\$17.50

**AUTO TRANSMISSION SHOPS-7537**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.25	\$4.50	\$6.00
AVERAGE	\$7.50	\$9.00	\$11.75
HIGH	\$13.00	\$15.00	\$17.50

**AUTO REPAIR-7539**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.25	\$4.50	\$6.00
AVERAGE	\$7.50	\$9.00	\$11.75
HIGH	\$13.00	\$15.00	\$17.50



**REPAIR / TV & RADIO-7622**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$5.85	\$6.00	\$6.50
AVERAGE	\$6.85	\$7.50	\$7.90
HIGH	\$8.75	\$9.00	\$10.50

**ANIMAL SPECIALTY SERVICE-0752**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.25	\$2.75	\$3.00
AVERAGE	\$3.25	\$4.00	\$4.75
HIGH	\$5.00	\$6.50	\$7.75

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.75	\$3.50	\$4.00
AVERAGE	\$4.75	\$5.50	\$6.00
HIGH	\$6.75	\$7.25	\$8.00

**SOFT DRINK MANUFACTURING-2086**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$7.00	\$7.50	\$8.25
AVERAGE	\$9.00	\$10.50	\$11.25
HIGH	\$12.00	\$13.50	\$15.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.25	\$2.75	\$3.50
AVERAGE	\$4.00	\$4.75	\$5.25
HIGH	\$6.00	\$6.75	\$7.25

**TOBACCO PRODUCTS-2131**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.00	\$1.75	\$2.25
AVERAGE	\$3.00	\$4.00	\$6.00
HIGH	\$7.50	\$8.25	\$9.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$0.75	\$1.75	\$3.25
AVERAGE	\$4.00	\$4.50	\$5.25
HIGH	\$6.00	\$7.25	\$8.50

**COMMERCIAL PRINTING-2752**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.50	\$3.00	\$3.25
AVERAGE	\$3.50	\$3.85	\$4.00
HIGH	\$4.75	\$5.50	\$7.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$8.50	\$10.00	\$11.50
AVERAGE	\$12.25	\$13.50	\$15.00
HIGH	\$16.50	\$17.75	\$19.00

**COMMERCIAL PRINTING, MISCELLANEOUS-2759**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$2.50	\$3.00	\$3.25
AVERAGE	\$3.50	\$3.85	\$4.00
HIGH	\$4.75	\$5.50	\$7.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$8.50	\$10.00	\$11.50
AVERAGE	\$12.25	\$13.50	\$15.00
HIGH	\$16.50	\$17.75	\$19.00

**MACHINE TOOL/METAL CUTTING-3541**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$10.00	\$11.25	\$12.50
AVERAGE	\$13.00	\$14.50	\$16.00
HIGH	\$18.00	\$19.50	\$21.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.00	\$5.00	\$8.00
AVERAGE	\$11.00	\$13.50	\$15.00
HIGH	\$17.00	\$19.00	\$22.00

**POSTAL SERVICE/PRIVATE-4311**

FURN, FIX & EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$12.00	\$14.00	\$17.00
AVERAGE	\$18.50	\$20.00	\$22.00
HIGH	\$23.25	\$25.00	\$27.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.25	\$3.00	\$4.50
AVERAGE	\$5.00	\$5.75	\$6.25
HIGH	\$7.50	\$8.00	\$8.75

**REPAIR, FURNITURE & REUPHOLSTER-7641**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.00	\$2.00	\$3.00
AVERAGE	\$5.00	\$6.00	\$8.00
HIGH	\$10.00	\$11.00	\$15.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$7.00	\$8.00	\$10.00
AVERAGE	\$12.00	\$16.00	\$18.00
HIGH	\$20.00	\$23.00	\$25.00

**THEATRE/INDOOR-7832**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$4.50	\$5.00	\$6.25
AVERAGE	\$8.00	\$9.50	\$10.25
HIGH	\$11.00	\$12.50	\$14.00

INVENTORY

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$1.25	\$1.75	\$2.25
AVERAGE	\$2.75	\$3.25	\$3.75
HIGH	\$4.50	\$5.00	\$5.50

**DANCE HALLS/ STUDIOS-7911**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$4.00	\$5.25	\$6.00
AVERAGE	\$7.25	\$8.00	\$9.75
HIGH	\$10.25	\$11.00	\$12.25

**BOWLING ALLEYS-7933**

F-7933-FUR

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$8.00	\$10.25	\$12.75
AVERAGE	\$14.00	\$15.25	\$16.50
HIGH	\$17.75	\$19.00	\$20.50

**PHYSICAL FITNESS FACILITIES-7991**

F-7991-F

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$6.00	\$6.50	\$7.25
AVERAGE	\$7.50	\$8.00	\$8.75
HIGH	\$9.25	\$10.00	\$12.50

**PHYSICAL FITNESS FACILITIES-7991**

INVENTORY

I-7991-INV

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$6.00	\$6.50	\$7.25
AVERAGE	\$7.50	\$8.00	\$8.75
HIGH	\$9.25	\$10.00	\$12.50

**DOCTOR OFFICES AND CLINICS-8011**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.00	\$4.50	\$6.75
AVERAGE	\$8.50	\$10.50	\$13.00
HIGH	\$15.25	\$17.50	\$20.00

**DOCTOR/ OPTOMETRIST-8042**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.00	\$4.50	\$6.75
AVERAGE	\$8.50	\$10.50	\$13.00
HIGH	\$15.25	\$17.50	\$20.00

**DOCTOR/PODIATRIST-8043**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.00	\$4.50	\$6.75
AVERAGE	\$8.50	\$10.50	\$13.00
HIGH	\$15.25	\$17.50	\$20.00

**HEALTH PRACTITIONER-8049**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.00	\$4.50	\$6.75
AVERAGE	\$8.50	\$10.50	\$13.00
HIGH	\$15.25	\$17.50	\$20.00

**LABORATORIES MEDICAL-8071**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.00	\$4.50	\$6.75
AVERAGE	\$8.50	\$10.50	\$13.00
HIGH	\$15.25	\$17.50	\$20.00

**LABORATORIES DENTAL-8072**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.00	\$4.50	\$6.75
AVERAGE	\$8.50	\$10.50	\$13.00
HIGH	\$15.25	\$17.50	\$20.00

**HEALTH & ALLIED SERVICES-8099**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.00	\$4.50	\$6.75
AVERAGE	\$8.50	\$10.50	\$13.00
HIGH	\$15.25	\$17.50	\$20.00

**ACCOUNTING & BOOKKEEPING-8721**

FURN, FIX &amp; EQUIP

DENSITY	FAIR	AVERAGE	GOOD
LOW	\$3.25	\$4.00	\$5.50
AVERAGE	\$7.00	\$8.50	\$9.75
HIGH	\$10.25	\$11.50	\$12.25

## PROCEDURES FOR DELETING PROPERTIES

1. When you receive a delete card from an appraiser.  
Go into PACS by typing Prop ID and clicking search.



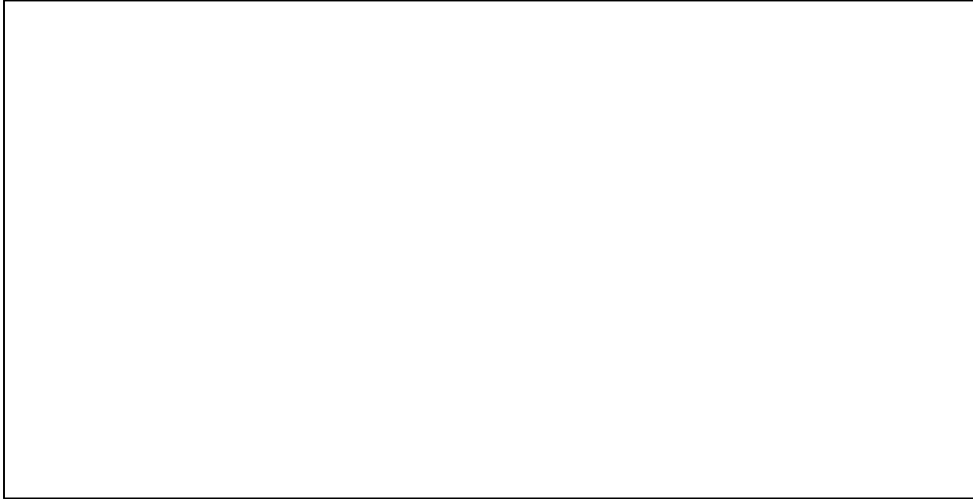


2. Once the property is open, you will go to the appraiser info tab. You will type the explanation for deleting the property, which the appraiser has written on the appraisal card, in the comment section of this tab. Once you have typed the explanation, copy this. You will need it later, Then Click apply.

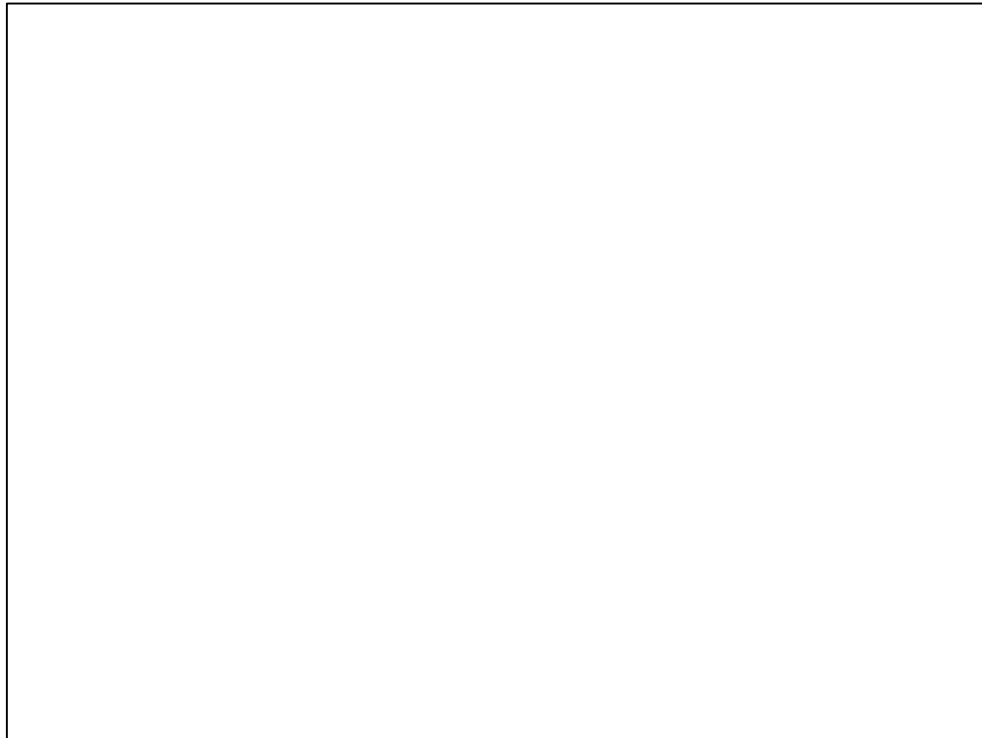
3. You will then go to property tab at the top of the screen and click on delete property. When it asks are you sure you want to delete this property, click yes.



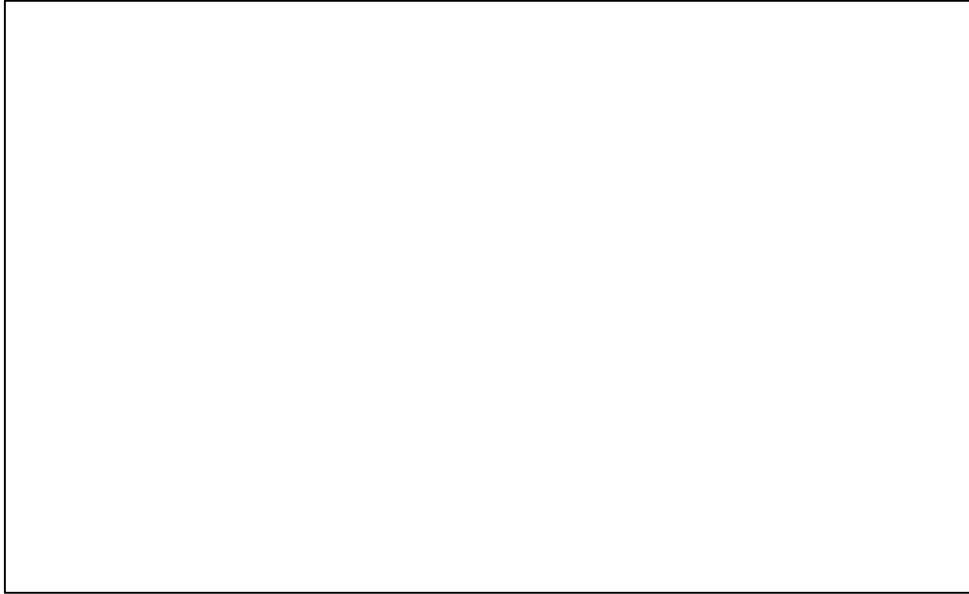
4. When you click yes, a box will appear that states enter a reason for deleting this property. This is where you will paste the explanation that you copied in step 3 and add today's date and your initials. Then click OK.



5. Stamp the appraisal card and folder with your delete stamp (YEAR).



6. You will then go to Images tab and scan in the deleted appraisal card. Using Document, Letter, and Delete to save the file.



7. You will then put the stamped deleted card in its folder if it has one (Anything after February 2012 will NOT). And file it with the deleted files for the year it was deleted.

## PROCEDURES FOR INCOMING RENDITION HANDLING

\*NOTE\* Do ALL steps at one time, do NOT start and not finish until all mail is processed.

1. DATE STAMP ON FRONT PAGE -Under MCAD contact info. Starting April 1<sup>st</sup> every document for Personal Property mail must be stamped with the date of the post mark and that date entered in PACS as the rendition date! Be sure to check the extension granted list prior to placing the LATE stamp on the rendition. Place the envelope to the back, paper clip envelope to contents (do not throw away envelope).
  
2. SCAN (ALL PAGES INCLUDING THE ENVELOPE)  
IMAGE TYPE: DOCUMENT  
RECORD TYPE: BPP  
SUB TYPE: RENDITION  
Verify that all pages that have writing on them are scanned. And delete any blank pages from the image.
  
3. OPEN RENDITION tab, then NEW and enter  
RENDITION DATE is DATE ON ENVELOPE (postmark)  
RENDITION VALUE: Page 1 if no dollar amount given use \$1.00. SUBMITTED BY: if illegible put CAN NOT READ.  
CLICK -SETACTIVE  
CLICK -OK

Staple the envelope to the back of the rendition.

### SORT

1. MULTI: more than one account with same owner & name. - put these together for the same appraiser to work. To maintain equal treatment on all accounts. (Located above mailing address along with appraiser name.

2. By APPRAISER: (accounts that do not have MULTI coded on the rendition.  
Within APPRAISER sort by:
  - out of business,
  - moved or
  - Value code [inside box at top under the GEO and to the left of the PID) (A, B, C, D, E, F)].
3. Any rendition on blue paper and/or they have Group Code of APPCOM, ie. ATMOS, OR TXU ELECTRIC DELIVERY, give to Bonnie Lancaster to send to Capitol Appraisal Company.
4. Check if Real Property is mention in the rendition. If so, copy rendition and give it to the Commercial Supervisor. Write on the top "copy to commercial the date & your initials".
5. If there is no PID # look at the situs address for the new business and look up the street name on PACS for the appraiser at a nearby situs address.

## **RENDITION PROCESS START TO FINISH**

### **MAIL PROCESS**

1. WHEN YOU RECEIVE RENDITIONS FROM THE POST OFFICE DATE STAMP THE OUTSIDE OF EVERY ENVELOPE
2. ONCE ALL ENVELOPES ARE STAMPED, OPEN ALL ENVELOPES AND DATE STAMP THE FIRST PAGE OF EVERY RENDITION
3. STAPLE THE ENVELOPE TO THE BACK OF THE RENDITION
4. SORT RENDITIONS BY APPRAISER AND DELIVER TO APPROPRIATE APPRAISER (**UNLESS IT IS A MULTIPLE RENDITION, OR ANYTHING WITHOUT A CURRENT APPRAISER'S NAME WILL GO TO GARY SCHIBLER**)
5. KEEP AGENT FORMS (AOA'S) AND RENDITIONS TOGETHER

### **RENDITION PROCESS**

6. APPRAISER WILL TYPE PID # IN PACS
7. CLICK ON PROPERTY ACCT FOR CURRENT APPRAISAL YEAR
8. CLICK ON RENDITION TAB ( ON LEFT SIDE IN BLUE)
9. CLICK NEW
10. ENTER RENDITION DATE (POSTMARK DATE) IF NO POSTMARK GIVEN PUT RECEIVED DATE
11. ENTER RENDITION VALUE (GOOD FAITH VALUE) FROM 1<sup>ST</sup> PAGE OF RENDITION (FROM SECTION 1, IF NO VALUE GIVEN PUT \$1) OR IF ONLY COST GIVEN \$1
12. PUT SUBMITTED BY (SIGNATURE PAGE IF NO SIGNATURE PUT "NO SIGNATURE" , IF YOU CAN'T READ SIGNATURE PUT "CANNOT READ")
13. IF NOTARY IS GIVEN CLICK THE BOX " THE RENDITION HAS BEEN NOTARIZED" THEN PUT NAME OF NOTARY
14. CLICK BOX FOR "VERIFIED BY APPRAISER"
15. IF OUT OF BUSINESS BOX OR OWNER NAME CHANGED BOX IS CHECKED (UPPER RIGHT CORNER OF 1<sup>ST</sup> PAGE OF RENDITION) PUT THIS IN THE COMMENT BOX AND PUT TODAY'S DATE AND YOUR INITIALS
16. CLICK SET ACTIVE (BOTTOM LEFT CORNER) CHECK MARK WILL APPEAR
17. A MESSAGE WILL POP UP IF THAT ACCOUNT HAS A PREVIOUS YEAR RENDITION THAT READS "THIS WILL CLEAR OTHER RENDITION'S ACTIVE FLAG. ARE YOU SURE YOU WANT TO DO SO?" CLICK YES
18. CLICK OKAY
19. APPRAISER WILL THEN PROCESS RENDITION
20. APPRAISER WILL PUT ANY NECESSARY NOTES ON THE RENDITION BEFORE MOVING ON TO SCANNING PROCESS

### **SCANNING PROCESS**

21. CLICK ON IMAGES
22. CLICK NEW
23. IN FIRST DROP DOWN PUT DOC, 2<sup>ND</sup> DROP DOWN BPP, 3<sup>RD</sup> DROP DOWN RENDITION
24. CLICK SCAN

25. THE SCANNER YOU WILL BE USING WILL BE HIGHLIGHTED IN BLUE CLICK SELECT
26. UNDER SCAN TYPE IN UPPER RIGHT CORNER IF THERE IS ANY TWO SIDED PAGES PUT ON ADF  
DUPLEX
27. IF ALL PAGES ARE ONE SIDED PUT ON ADF FRONT SIDE
28. THEN CLICK SCAN AGAIN (BOTTOM LEFT CORNER)
29. SCAN RENDITION
30. AFTER RENDITION IS SCANNED CLICK OK
31. VIEW SCANNED DOCUMENT - TURN ANY PAGES NECESSARY AND DELETE ANY BLANK PAGES
32. IF ANY PAGES DID NOT COME IN LEGIBLE OR ALLIGNED CORRECTLY, DELETE SCANNED IMAGE AND  
REPEAT STEPS 19-29
33. ONCE SCANNED, STAMP FRONT OF RENDTION WITH "SCANNED" STAMP
34. PLACE COMPLETED RENDITIONS IN TO BE FILED BOX

### **DELETING PROCESS**

35. WHEN AN ACCOUNT NEEDS TO BE DELETED, YOU WILL PUT ALL NECESSARY NOTES IN THE ACCOUNT
36. NEXT YOU WILL SCAN RENDITION AND SET UP SHEET FOR NEW ACCOUNT (IF APPLICABLE) INTO THE  
ACCOUNT TO BE DELETED.
37. YOU WILL THEN PRINT THE APPRAISAL CARD FOR THE ACCOUNT TO BE DELETED AND WRITE NOTES  
FOR DATA CLERK TO DELETE.
38. ATTACH RENDITION, SET UP SHEET (IF APPLICABLE) AND APPRAISAL CARD FOR ACCOUNT TO BE  
DELETED AND PLACE IN DELETE BASKET.

## How to Save E-Mailed Renditions to PACS

1. Open document to be saved.
2. Click on "File", then pull down to "Save As"
3. Lead the document to be saved in:  
[\\Pacsserver\app\\_schd\PersonalProperty\2007](\\Pacsserver\app_schd\PersonalProperty\2007)  
RENDITIONs & e-mail
4. Type in the name of the company in the "File Name"
5. Click "Save"



# PROCEDURES FOR ASSESSING OR WAIVING PENALTIES

Business Personal Property renditions are due by April 15<sup>TH</sup> of any given tax year. If an extension is filed by April 15<sup>TH</sup> the deadline is then May 15<sup>TH</sup> of that tax year. If a rendition is received after the appropriate deadline, a 10% penalty on the amount of taxes due is applied to the tax bill. When a penalty is assessed a notice of penalty letter is mailed to all individuals receiving this penalty. In the letter it states that if the taxpayer feels they received the penalty in error, they have 30 days to request a waiver of penalty in writing. When the waiver of penalty letters are received at MCAD, they are reviewed by the supervisor, and a decision is determined based on reasons as to why the rendition was late. (IE hospitalization, death in family, illness, or documentation that rendition was filed timely) Once the decisions are made a letter is sent to the taxpayer to let them know the decision. If the taxpayer receives a denial of penalty letter, they then have 30 days from the date of that letter to protest with the Appraisal Review Board.

## **NOTICE OF PENALTY ASSESSMENT**

Date of Mailing: August 2, 2010

LASALLELAUNDRYPATRICIAA CLARK  
301BLASALLEAVEWACOTX76706

Dear Taxpayer.

This letter serves notice that a ten percent (10%) penalty has been imposed on the amount of taxes due for the business personal property account as referenced below, pursuant to \*Chapter 22 *Taxis Rawly Tax* Code, for the 2010 tax year. We have determined that one or more of the following violations have occurred:

Failure to timely file a Business Personal Property Rendition of Taxable Property for 2010 ei Mon to dant/Rea  
statement or request for supporting documentation In connection to a filed

If you feel This penalty has been imposed in error, you must file written request stating your reason(s) why the penalty should be waived. Attach copies of any supporting documentation. You must include the PROPERTY ID and PHYSICAL ADDRESS in your statement for identification purposes. When received, your written request for waiver of the assessed penalty will be considered and processed as a 2010 Protest. The deadline for filing your written request is thirty (30) days from the date of this letter or September 1, 2010, either postmarked on or before this date, or it may be hand-delivered by the close of the business day on or before this date.

For questions concerning this notice, please call (254) 752-9864 during regular office hours, 8:00 AM to 5:00 PM, Monday through Friday. Please ask for the Personal Property Department

Personal Property Department, McLennan County Appraisal  
District

Property ID: 351975 Geo 1: 4SL124990

Legal: FURN, FIX & EQUIP

Property address 301 B LA SALLE AVE TX DBA: LA SALLE LAUNDRY

Address: P.O. Pox 2217 • Waco, TX 76703-2217

Located at 315 South 211<sup>st</sup> Street,

Waco, TX 76710-7400 Phone  
1254) 752-9864 • in 1254) 752-  
1225 Website: [www.mclennencountytx.gov](http://www.mclennencountytx.gov)

## Supplement Procedures

### Appraisers and Clerks

The appraisers and clerks that need a supplement change worked will fill out a supplement change sheet. They will also work the account on the current year layer, if there is a change to the current year. When they have changed the current year, an appraisal card will be printed and stapled to the back of the supplement sheet. If there is no current year to change, a card will be printed for the year to be supplemented. This will be turned into the supervisor of that department for approval. Make sure supplemental comments are adequate and easy to understand. The customer service department will make a copy of the homestead exemption that is supplemented to be turned in with their supplement sheet.

### Supervisors and Designated People

The supervisor will approve the change and either make the changes themselves or give it to a designated person to change. The supplemental sheet will then be put in a slot in Bonnie's office labeled "Appraisal and Tech Department Supplemental Changes."

### Appraisal and Tech Department

Once every two weeks, this department will verify the changes made and close the supplement in PACS. A supplement report will be generated and sent to the County along with a certified totals sheet. The County can then enter the changes at their own pace. Any errors found will be given back to the supervisor of the appropriate department for correction. After the corrections are made, they will be given back to the AT Department

## STAFF PROCEDURES FOR INFORMAL MEETINGS CONCERNING PROTEST

### DATA CLERK

When a taxpayer calls to make an appointment, an inquiry is set up in that account. The data clerk determines what appraiser worked this account by reviewing the last appraiser in the appraiser info tab in PACS. Once this is determined the data clerk schedules an informal appointment with that appraiser (by utilizing a scheduling system in PACS) immediately or as time allows.

If a taxpayer is a walk in, the data clerk checks the daily schedule of appraisers, to review availability. Data clerk determines the review appraiser, and notifies the appropriate appraiser that the taxpayer wish to speak with them as time allows if possible. If appraisers are scheduled for appointments that do not allow for consultation then data clerk schedules an appointment in PACS system.

### APPRAISERS

When the appraiser arrives each day he/she will check their schedule for their daily appointments. When a taxpayer arrives at the office, they will be greeted by the data clerk. The data clerk will advise the appropriate appraiser that the taxpayer has arrived and the name of the business they are representing. The appraiser has previously reviewed the account under protest in PACS and has determined what will be discussed. The taxpayer is taken to the appraiser's area and the appraiser goes over the current protested issue with the taxpayer. The appraiser addresses any issues and answers any questions at this time. The appraiser will also correct any clerical errors or over site mistakes, as well as any documentation presented by the taxpayer. The appraiser will document any changes in the appraiser information screen in the PACS system. A settlement & waiver of protest is then generated by the PACS system and will also contain the reason for change in value. This settlement & waiver of protest must be reviewed and approved by the supervisor before being signed by the taxpayer.

## STAFF PROCEDURES FOR PARTICIPATING IN THE APPRAISAL REVIEW BOARD HEARINGS

First the panel chair administers oaths. Once those have been signed the panel coordinator reads in the property protest information. The chair will address the property owner or his representative requesting the nature of the protest, or he will address the Appraisal District for the information on the property being protested. The appraiser presents the following information for each account being protested: roil history, detailed segments, rendition, and depreciation schedule (similar properties=same schedule) and evidence. The appraiser will also make an MCAD recommendation at this time. The taxpayer is then given the opportunity to present any evidence or related documentation that has previously been scanned in upon arrival.

*ARB EVIDENCE*

	<b>SUBJECT</b>	<b>COMP 1</b>	<b>COMP 2</b>	<b>COMP 3</b>
	<b>CHEDDARS</b>	<b>GOLDEN CORRAL</b>	<b>TX ROADHOUSE</b>	<b>ON THE BORDER</b>
<i>PID #</i>	<b>335400</b>	<b>354286</b>	<b>310672</b>	<b>309451</b>
<i>YEAR ADDED</i>	<b>2005</b>	<b>2008 REMODLE</b>	<b>2000</b>	<b>1998</b>
<i>RENDERED</i>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<i>SQ FT</i>	<b>7,645</b>	<b>11,100</b>	<b>7,395</b>	<b>7,300</b>
<i>FF&amp;E</i>	<b>\$500,000</b>	<b>\$413,467</b>	<b>\$25,750</b>	<b>\$3,557</b>
<i>MACH</i>	<b>IN FFE</b>	<b>IN FFE</b>	<b>IN FFE</b>	<b>IN FFE</b>
<i>COMP</i>	<b>IN FFE</b>	<b>IN FFE</b>	<b>IN FFE</b>	<b>IN FFE</b>
<i>INVENTORY</i>	<b>\$28,631</b>	<b>\$21,437</b>	<b>\$24,791</b>	<b>\$17,067</b>
<i>SUPPLIES</i>	<b>\$6,000</b>	<b>\$1,000</b>	<b>\$11,053</b>	<b>\$5,006</b>
<i>TIME ADJUSTMENTS</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>VALUE</b>	<b>\$534,631</b>	<b>\$455,288</b>	<b>\$328,095</b>	<b>\$264,284</b>

*ARB EVIDENCE*

	<b>SUBJECT</b>	<b>COMP 1</b>	<b>COMP 2</b>	<b>COMP 3</b>
	<b>REGAL NAILS</b>	<b>STAR NAILS</b>	<b>MOON NAILS</b>	<b>CITY NAILS</b>
<i>PID #</i>	<b>341018</b>	<b>314930</b>	<b>349510</b>	<b>329695</b>
<i>YEAR ADDED</i>	<b>2002</b>	<b>2001</b>	<b>2008</b>	<b>2004</b>
<i>RENDERED</i>	<b>NO</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<i>SQ FT</i>	<b>2,500</b>	<b>3,000</b>	<b>2,800</b>	<b>2,400</b>
<i>FF&amp;E</i>	<b>\$22,275</b>	<b>\$8,232</b>	<b>\$12,000</b>	<b>\$16,900</b>
<i>MACH</i>	<b>\$0</b>	<b>\$4,046</b>	<b>\$0</b>	<b>\$0</b>
<i>COMP</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>INVENTORY</i>	<b>\$0</b>	<b>\$2,000</b>	<b>\$500</b>	<b>\$592</b>
<i>SUPPLIES</i>	<b>\$659</b>	<b>\$10,000</b>	<b>\$6,000</b>	<b>\$338</b>
<i>LEASE HOLD</i>	<b>\$0</b>	<b>\$0</b>	<b>\$32,340</b>	<b>\$0</b>
<i>TIME ADJUSTMENTS</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>VALUE</b>	<b>\$22,937</b>	<b>\$24,278</b>	<b>\$50,840</b>	<b>\$17,830</b>

*ARB EVIDENCE*

	<b>SUBJECT</b>	<b>COMP 1</b>	<b>COMP 2</b>	<b>COMP 3</b>
	<b>FAMILY PET CARE CLINIC</b>	<b>HEWITT VET CLINIC</b>	<b>RAMSGATE VET CLINIC</b>	<b>ANIMAL CLINIC</b>
<i>PID #</i>	<b>307588</b>	<b>304065</b>	<b>304659</b>	<b>303320</b>
<i>YEAR ADDED</i>	<b>1985</b>	<b>1983</b>	<b>1994</b>	<b>1993</b>
<i>RENDERED</i>	<b>NO</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<i>SQ FT</i>	<b>3,103</b>	<b>4,230</b>	<b>1,728</b>	<b>3,104</b>
<i>FF&amp;E</i>	<b>\$91,525</b>	<b>\$37,933</b>	<b>\$71,203</b>	<b>\$76,449</b>
<i>MACH</i>	<b>0</b>	<b>IN FFE</b>	<b>0</b>	<b>0</b>
<i>COMP</i>	<b>0</b>	<b>\$8,099</b>	<b>0</b>	<b>0</b>
<i>INVENTORY</i>	<b>0</b>	<b>\$30,216</b>	<b>\$32,880</b>	<b>\$64,791</b>
<i>SUPPLIES</i>	<b>\$11,029</b>	<b>\$400</b>	<b>\$200</b>	<b>0</b>
<i>TIME ADJUSTMENTS</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>VEHICLES</i>	<b>0</b>	<b>\$19,505</b>	<b>\$27,667</b>	<b>\$8,525</b>
<b>VALUE</b>	<b>\$102,554</b>	<b>\$96,153</b>	<b>\$133,738</b>	<b>\$149,765</b>

*ARB EVIDENCE*

	<b>SUBJECT</b>	<b>COMP 1</b>	<b>COMP 2</b>	<b>COMP 3</b>
	<b>JCS AUTO</b>	<b>DUDIK AUTO</b>	<b>STEWART AUTO</b>	<b>LEDFORD PER.</b>
<i>PID #</i>	<b>346827</b>	<b>349913</b>	<b>342444</b>	<b>308631</b>
<i>YEAR ADDED</i>	<b>2007</b>	<b>2008</b>	<b>2006</b>	<b>1985</b>
<i>RENDERED</i>	<b>NO</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<i>SQ FT</i>	<b>32,400</b>	<b>2,880</b>	<b>3,408</b>	<b>4,872</b>
<i>FF&amp;E</i>	<b>\$3,296</b>	<b>\$23,119</b>	<b>\$4,351</b>	<b>\$250</b>
<i>MACH</i>	<b>\$18,675</b>	<b>0</b>	<b>0</b>	<b>\$2,629</b>
<i>COMP</i>	<b>0</b>	<b>\$734</b>	<b>0</b>	<b>\$544</b>
<i>INVENTORY</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$2,234</b>
<i>SUPPLIES</i>	<b>\$1,538</b>	<b>\$1,500</b>	<b>0</b>	<b>\$407</b>
<i>VEHICLE</i>	<b>0</b>	<b>0</b>	<b>\$28,350</b>	<b>\$15,425</b>
<i>TIME ADJUSTMENTS</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>VALUE</b>	<b>\$23,509</b>	<b>\$25,353</b>	<b>\$32,701</b>	<b>\$24,489</b>

## CAPITOL APPRAISAL GROUP

### CAD Plan for Periodic Reappraisal of Utility, Railroad and Pipeline Property

Subsections (a) and (b), Section 25.18, Tax Code:

- (a) CAD shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).
- (b) The plan provides for annual reappraisal of all utility, railroad and pipeline property appraised by the CAD. The CAD has a professional services contract with Capitol Appraisal Group, Inc. (CAGI) to appraise these properties for the CAD.
  - (1) Identifying properties to be appraised: Utility, railroad and pipeline properties that are susceptible to inspection are identified by inspection. The appraiser May also refer to other documents, both public and also confidential to assist in identification of these properties.
  - (2) Identifying and updating relevant characteristics of each property in the appraisal records: The appraiser identifies and updates relevant characteristics through data collected as part of the inspection process and through later submissions by the property owner, sometimes including confidential rendition. Additional data are obtained through public sources, regulatory reports and through analysis of comparable properties.
  - (3) Defining market areas in the district: Market areas for utility, railroad and pipeline property tend to be regional or national in scope. Financial analyst and investor services reports are used to help define market areas.
  - (4) Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics: For all three types of property, the appraiser must first form an opinion of highest and best use. Among the three approaches to value (cost, income and market), pipeline value is calculated using a Replacement/Reproduction Cost New Less Depreciation model



[RCNLD]. In addition to the RCNLD indicator, a unit value model may be used if appropriate data are available. Utility and railroad property are appraised in a manner similar to pipeline except that the RCNLD model is not used.

- (5) Comparison and Review: The appraiser considers results that best address the individual characteristics of the subject property when multiple models are used. Year to year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser contributes to the review process. These types of property are subject to review by the Property Tax Division of the Texas Comptroller's Office through their annual Property Value Study.

## CAD Plan for Periodic Reappraisal of Industrial Property

Subsections (a) and (b), Section 25.18, Tax Code:

- (a) CAD shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).
- (b) The plan provides for annual reappraisal of selected industrial property appraised by the CAD. The CAD has a professional services contract with Capitol Appraisal Group, Inc. (CAGI) to appraise these properties for the CAD.

(1) Identifying properties to be appraised:\* Industrial properties are identified as part of the appraiser's physical inspection process each year and through submitted data by the property owner. The appraiser may also refer to legal documents, photography and other descriptive items.

(2) Identifying and updating relevant characteristics of each property in the appraisal records: The appraiser identifies and updates relevant characteristics through the inspection process. Confidential rendition, assets lists and other confidential data also provide additional information. Subject property data is verified through previously existing records and through published reports.

(3) Defining market areas in the district: Market areas for industrial properties tend to be regional, national and sometimes international. Published information such as

prices, financial analysis and investor services reports are used to help define market area.

- (4) Developing an appraisal approach that\* reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics: Among the three approaches to value (cost, income and market), industrial properties are most commonly appraised using Replacement/Reproduction Cost New Less Depreciation models because of readily available cost information. If sufficient income or market data are available, those appraisal models may also be used.
- (5) Comparison and review: The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review: Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser contributes to the review process.

#### CAD Plan for Periodic Reappraisal of Industrial Personal Property

Subsections (a) and (b), Section 25.18, Tax Code:

(c) CAD shall implement the plan' for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).

(b) The plan provides for annual reappraisal of all industrial personal property appraised by the CAD. The CAD has a professional services contract with Capitol Appraisal Group, Inc. (CAGI) to appraise these properties for the CAD.

(1) Identifying properties to be appraised: Through inspection the appraiser identifies personal property to be appraised. The appraiser may also refer to other documents, both public and confidential, to assist in identification of these properties. Such documents .might include but are not limited to the previous year's appraisal wil<sub>e</sub> vehicle listing services and private directories.

(2) Identifying and updating relevant characteristics of each property in the appraisal records: Data identifying and updating relevant characteristics of the subject properties are collected as part of the inspection process through directories and listing services as well as through later submissions by the property

owner, sometimes including confidential rendition. This data is verified through previously existing records and through public reports.

- (3) Defining market areas in the district: Market areas for industrial personal property are generally either regional or national in scope. Published price sources are used to help define market areas.
- (4) Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics. Personal property is appraised using Replacement/Reproduction Cost New Less Depreciation models. Income approach models are used when economic and/or subject property income is available, and a market data model is used when appropriate market sales information is available.
- (5) Comparison and Review: The appraiser reconciles multiple models by considering the model that best addresses the individual characteristics of the subject property. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassessment of properties among appraisers or the review of appraisals by a more experienced appraiser contributes to the review process.

PROCEDURES USED TO REVIEW WORK PERFORMED BY CAPITAL  
APPRAISAL GROUP INC.

When rendition forms and extension requests are received at the appraisal district, the data clerks enter the information into Excel Spreadsheet regarding the extension request, and then forwards all information to Designated I.T. support staff who forwards information to CAG (only for Capital accounts).

CAG agrees to secure for the Chief Appraiser, all information possible and available for use by the Chief Appraiser and the AR B in determining the proper valuations to be fixed upon such properties for taxation purposes, and generally to compile such information as shall be of aid and benefit to the Chief Appraiser and the ARB for the purpose of equalizing and supporting the values of such properties for taxation purposes.

CAG also agrees to represent the appraisal district in any appeals of its appraisals, including hearings before the McLennan CAD ARB, during the period of this agreement. CAG shall also provide to the appraisal district copies of all appraisals, together with supporting data, in the format in which they are maintained by CAG or requested by the appraisal district no later than May 1st of each year or on a date agreed to by the Chief Appraiser. These records shall be considered to be public information unless specifically exempt from public disclosure pursuant to law.

When this information is received, data clerks then update the values in PACS according to the values that CAG appraised. When the final book is sent by CAG, the data clerks check the accounts to make sure the values correspond with the original listing. If any values have changed, the data clerks make sure there is a sign off for the new value.

## STEPS FOR SIT (SPECIAL INVENTORY)

1. New Dealer must file a "Declaration" within 30 days of issuance of a dealer's general distinguishing number.
2. Set up a SIT account for the following tax year after the roll is certified for the current year, if the dealer has sold to a person other than a dealer it needs to be back assessed by the supervisor.
3. Get the GEO number from SIT GEO for automobiles (Other GEO books include: Boat GEO for boats, MH GEO for mobile homes, and Heavy Equip for dealers of farm equipment, motor graders, dozers and the like).
4. The first two digits of the GEO number is the school district number.
5. The letter is the first letter of the business name.
6. Enter all sales that have occurred in the startup year prior to entering January of the next year's sales.
7. Enter the filing date

## Penalties

A dealer who does not file the monthly tax statement by the 10th day of the following month commits a misdemeanor punishable by a fine up to \$100 per day until filed. A tax lien can be attached to the dealer's business personal property to secure payment of the \$100 penalty. A dealer forfeits an additional penalty of \$500 for each month or portion of month that it is not filed. Furthermore, a dealer who fails to remit the taxes due pays a 5 percent late payment, with another 5 percent due if not paid within 10 days.

## Penalties

The chief appraiser of the county appraisal district must report to the Texas Department of Transportation any dealer that sells fewer than five vehicles in a prior year. The Department will begin dealer license termination proceedings.

A dealer who does not file a declaration form by February 1 of each year commits a misdemeanor punishable by a fine of up to \$500 per day until filed. A tax lien can be attached to the dealer's business personal property to secure payment of the penalty. A dealer forfeits an additional penalty of \$1,000 for each month or portion of month that it is not filed.

## PROCEDURES FOR ENTERING VALUES FOR THE SIT ACCTS

1. THE SITS THAT COME IN THE MAIL WILL BE DATE STAMPED BEFORE BPP RECEIVES THEM. WHEN THE SIT STATEMENTS COME IN FROM THE TAX OFFICE MAKE SURE THESE ARE DATE STAMPED WITH DATE BPP REC'D THEM. (SOMETIMES THEY DATE STAMP ENVELOPE & NOT STATEMENT SO YOU WILL HAVE TO DATE STAMP IT THEN WRITE ORIGINAL PAPERWORK UNDER DATE STAMP)
2. IN PACSSERVER CLICK ON THE HOUSE (OPEN PROPERTY), ON THE PULL DOWN ARROW FOR TYPE: CLICK ON "SIT (PERSONAL)" AND CHANGE YEAR TO THE CURRENT YEAR. THIS WILL PULL UP ALL ACTIVE SIT ACCTS OR FOR A SINGLE SEARCH PUT IN GEO # OR BUSINESS NAME (AT LEAST FIRST FEW LETTERS OF BUSINESS NAME)
3. HIGHLIGHT & DOUBLE CLICK ON THE BUSINESS NAME.
4. CLICK ON "SIT SALES"
5. HIGHLIGHT THE MONTH YOU WANT TO ENTER VALVES FOR AND THEN CLICK " POST SALE" LOCATED AT THE BOTTOM OF SCREEN
6. ENTER THE NUMBER OF VEHICLES SOLD IN UNITS SOLD, TAB TWICE AND ENTER THE AMOUNT OF TOTAL SALES FOR MERCHANDISE INVENTORY (ONLY ENTER SALES TO INDIVIDUALS, DO NOT ENTER SALES TO DEALERS OR FLEET SALES).
7. IN THE COMMENT AREA YOU WILL PUT SEVERAL DIFFERENT COMMENTS.
  - a. IF THE STATEMENT COMES TO US BY MAIL YOU WON'T HAVE TO PUT ANYTHING IN COMMENT AREA FOR ORIGINAL SALES. IF IT COMES IN FROM THE TAX OFFICE TYPE THE FOLLOWING IN THE COMMENTS.

*NO ORIGINAL PAPERWORK*

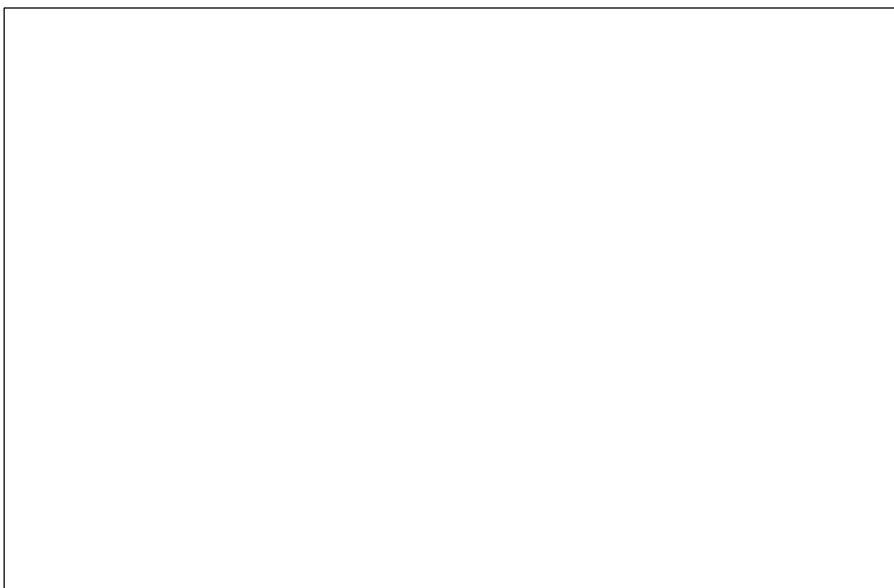
- b. IF YOU GET A STATEMENT FROM, THE TAX OFFICE WITH A CORRECTION- (EXAMPLE: YOU HAD 35 UNITS SOLD @ 54,700.00 & YOU GET A CORRECTION FROM THE TAX OFFICE SHOWING IT WAS ACTUALLY 33 UNITS SOLD AND THE NET INVENTORY WAS 52,300.00) TYPE ORIG SALES 35 @ 54,700.0011 CORR FROM TAX OFFICE 33 @ 52,300.00 REC'D 1011106 & CHANGE THE UNITS SOLD AND NET INVENTORY AMOUNTS.

- c. IF YOU GET A STATEMENT FROM TAX OFFICE OR OWNER WITH A SUPPLEMENTAL (ADDEMDUM OR ADD ON VEH) - (EXAMPLE: UNITS SOLD 5 @ 17,100.00 AND YOU GET SUPPLEMENT FOR THAT MONTH FOR 1 UNIT SOLD FOR 1,500.00) ADD THE UNITS SOLD & ADD THE NET INVENTORY TOGETHER AND ENTER THE NEW VALUES AND TYPE ORJG SALES 5 @ 17,100.00 // ADDED SUPP FROM TAX OFFICE 1 @ 1,500.00 REC'D 10/10/14.



- d. IF YOU GET A STATEMENT THAT HAS A SUPPLEMENTAL & ANOTHER ONE WITH A CORRCTION (EXAMPLE: YOU HAD ORJG SALES OF 10 @ 35,500.00 AND THEN GET A SUPPLEMENTAL IN LATER FOR 1 UNIT @ 5,500.00; THEN A CORRECTION FOR THE ORJG SALES STATING ACTUAL SALES WERE 12 UNITS AND NET INVENTORY WAS 44,900 .00) FIRST ADD THE FIRST ORIGINAL SALES TOGETHER LIKE EXAMPLE C. AND THEN YOU WILL CHANGE THE ORJGINAL SALES TO THE NEW VALUES AND AGAIN ADD THE SUPPLEMENTAL IN WHICH WILL GIVE YOU 13 UNITS AND 50,400.00.





8. IF YOU GET A SIT STATEMENT DATED AUGUST AND SOME OF THE DATES ARE ON THE STATEMENT FOR JULY, THEN YOU WILL ADD THE VALUES FOR JULY & ADD THE ONES FOR AUGUST. WRJTE ON THE SIT STATEMENT THE FOLLOWING: (EXAMPLE: STATEMENT SHOWS ORIGINAL SALES AT 5 @ 18,045.00 BUT TWO SALES ARE DATED JULY AND THREE ARE DATED FOR AUGUST)

July 2 @ 6,950.00    AUGUST 3 @ 11,095.00

IF YOU ALREADY HAD A STATEMENT FOR JULY IT WILL BE AN ADDED SUPPLEMENTAL AND AUGUST SHOULD HAVE A CORRECTION. IF YOU NEVER HAD A STATEMENT FOR JULY OR AUG THEN IT WOULD BE ORIG SALES FOR JULY AND AUGUST.

9. THERE ARE A FEW DIFFERENCES IN THE SIT STATEMENTS FOR MOBILE HOMES AND/OR HEAVY EQUIPMENT.

- a. THE STATEMENT ON MOBILE HOMES HAS NET RETAIL MANUFACTURED HOUSING INVENTORY FOR THE NET INVENTORY AND THEY WILL BE LISTED AS MH FOR TYPE OF SALES. SOME OF THE COMPANIES WILL PUT THE SALES IN THE RETAILER SALES COLUMN ON THE STATEMENT AND LIST THEM AS RETAIL. LOOK AT THE STATEMENT AND IF IT SHOWS IT WAS SOLD TO A PERSON AND NOT A COMPANY THEN USE IT AS THE RETAIL MANUFACTURED (MB). IF IT'S SOLD ONLY TO COMPANY THEN IT WOULD BE NO SALES. AND IN THE COMMENT AREA YOU WILL TYPE THE FOLLOWING:

NO SALES IN SEPTEMBER REC'D 10/1/13

- b. THE STATEMENT ON THE HEAVY EQUIPMENT HAS NET HEAVY EQUIPMENT FOR NET INVENTORY AND THEY WILL BE LISTED AS HE FOR TYPE OF SALES.

10. IF YOU GET ANY STATEMENTS THAT HAVE NONE OR ARE BLANK OR THERE IS A ZERO IN THE NET INVENTORY COLUMN, THAT MEANS THERE WERE NO SALES. YOU GET ANOTHER STATEMENT EITHER BY MAIL OR TAX OFFICE, YOU WILL TYPE THE FOLLOWING: (EXAMPLE: NO SALES THEN NEW STATEMENT SHOWS 2 UNITS SOLD AT 15,000)

NO SALES IN SEP RECD 10/1/13// 40DED SUPP 2 @ 15,000.00 RECD 10/15/13

1 1. IF YOU HAVE ANY QUESTIONS REGARDING ANY STATEMENT YOU CAN CALL PERSON IN CHARGE OF SITS AT THE TAX OFFICE (BECKY GUTIERREZ) 757-514 8 I FAX 757-2666.

12. . THERE IS AN EXCEL SPREADSHEET FOUND IN APP\_SCHD ON PACSERVER. PERSONAL PROPERTY CALLED SIT ACCT FOR 2013. EACH TIME YOU GET SIT STATEMENTS TYPE THE DATE YOU RECD IT IN THE SPREADSHEET. ADD ANY NEW ACCT NAMES AND WRITE DELETE FOR THOSE THAT HAVE BEEN DELETED.

STEPS ON HOW TO GET TO SIT ACCT FOR 2013

- a. CLICK ON MY NETWORK PLACES
- b. DOUBLE CLICK ON APP SCHD ON PACSERVER
- c. DOUBLE CLICK ON PERSONAL PROPERTY
- d. DOUBLE CLICK ON ALL GEO #'S
- e. DOUBLE CLICK ON SIT ACCT FOR 2013
- f. GO TO THE CORRECT MONTH UNDER THE CORRECT BUSINESS NAME AND TYPE THE DATE REC'D BY US.
- g. IF THE GDN# IS NOT LISTED AND YOU HAVE ONE ON THE STATEMENT PLEASE LIST IT ALSO.

NOTE: BUSINESS PERSONAL PROPERTY'S NEW YEAR STARTS ON AUG I FOR THE NEXT YEARS SETUPS.

THIS IS NOT THE CASE WITH SIT ACCTS. ANY DELETE & SETUP OF EXISTING ACCTS (CHG OF NAME, CHG OF DIST, ETC...) NEED TO WAIT UNTIL JAN 15<sup>TH</sup> OF THE NEXT YEAR. ALL NEW ACCOUNT INFORMATION AND ANY DELETES NEED TO BE SENT TO THE TAX OFFICE. ALL DELETE Z7SETUP OF EXISTING ACCTS WILL BE SETUP AFTER JAN 1ST & NEEDS TO BE DONE BEFORE FEB 1ST OF THE NEW YEAR AND COPY OF PROPERTY RECORD CARD SENT TO TAX OFFICE.

EXAMPLE: IF THE YEAR IS 2013 THE 2014 YEAR FOR SIT'S WILL START IN FEB 2014 SO ALL DELETES AND SETUPS MUST BE SETUP IN JAN 2014 AND BE DONE BY FEB J. 2014

*ALL NEW SETUPS COMING IN FOR THE NEXT YEAR CAN BE SET UP BEFORE JAN 15TH.*