

**Palm Beach County Property Appraiser  
Tangible Personal Property - 2012 Economic Life Guide**

<b>3 Yr. Untrended</b>
Cell Phone, Pin Pads, etc. Digital Cameras <i>Ind Modem Equip*</i> Personal Computers & Peripherals POS Cash Register POS Systems & Central Processors <i>Set Top Box-Converter*</i>

<b>3 Yr. Trended</b>
Entertainment Media Rental clothing, linens, mats Restaurant Smallwares

<b>5 Yr. Untrended</b>
<i>High Speed Internet Devices*</i> <i>Originating DSL*</i>

<b>5 Yr. Trended</b>
A/C (Not Central) Golf Carts Rental Center Furniture Tooling & Hand Tools TV/VCR/DVD Window Treatments

<b>6 Yr. Untrended</b>
Billboards (electronic components) Cat Scans & MRI Diagnostic Imaging Equip Dialysis Machines <i>IP Technologies*</i> Medical Equipment (specialized) Ultrasound Equipment X-Ray Equipment

<b>6 Yr. Trended</b>
Appliances (in offices) ATM's Backhoes <i>Cellular Radio *</i> Computer Servers Copiers/Fax etc Cranes Crawlers Heavy Construction Other Light Const & Rental Equip Loaders Misc Office Machines Pay Telephones Rental Unit Appliances Vending Equipment <i>WDM Transmission Equip*</i>

<b>7 Yr. Trended</b>
Fast Food Furn & Equip Fast Food Leasehold Imp Grocery Store Coolers Merchandise Display Cab Merchandise Display Racks Signs (not billboard) Store Leasehold Imp

<b>8 Yr. Untrended</b>
<i>Headend Facilities *</i>

<b>8 Yr. Trended</b>
CNC Machines Farming Equipment Forklifts Generators Portable Landscape & Lawn Equip Laundry, Fitness, Printing Equip Medical Equipment (Hospital) Office Furniture / Leasehold Imp Pkg Heating & Cooling Rental Unit Furniture Solar Energy Equip <i>Switches *</i> Tractors Unlicensed Vehicles Vending Machines Water Heaters

<b>9 Yr. Trended</b>
Restaurant Furn & Equip Restaurant Leasehold improvements

<b>10 Yr. Trended</b>
<i>Ana/Dig Transmission Equip*</i> Camera & Equipment (non Digital) <i>Fibre Optic Tube *</i> Tanks/Dispensers Generators Fixed Leasehold Imp Manufacturing Medical Equipment (in office) Metalworking Machinery Mobile Offices/Structures Theater Seating & Equip

<b>12 Yr. Trended</b>
Marina Racks & Shelving <i>Metallic Cable *</i> Walk-in Coolers Warehouse Shelving

<b>15 Yr. Trended</b>
Billboards (Wood) Cold Storage Rooms Mill Equipment Piping Ready Mix Equip Safe Deposit Boxes Tanks-Double Walled Fuel

<b>20 Yr. Trended</b>
Billboards (Steel) <i>Conduit*</i> <i>Fiber Cable *</i> Pollution Control <i>Towers*</i> <i>Utility Poles*</i>

<b>No Depreciation</b>
Art Work Fine Art Supplies

<b>No Tangible Tax</b>
Computer Software Real Estate

\* *Utilities Industry Only*

**PRELIMINARY VALUES - SUBJECT TO CHANGE PRIOR TO AUGUST 2012**