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State Property Accounting

February 2008



SPA Process User's Guide



State Property Accounting (SPA) Process User's Guide

COMPTROLLER OF PUBLIC ACCOUNTS

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This guide contains eight chapters and nine appendices named as follows:

- Chapter 1 – Introduction to Capital Assets
- Chapter 2 – General Policies
- Chapter 3 – Navigation
- Chapter 4 – Adding Property and Funds
- Chapter 5 – Updating Property, Funds and Other
- Chapter 6 – Deleting Property and Funds
- Chapter 7 – Transferring Property
- Chapter 8 – Inquiry Screens
- Appendix A – Class Codes
- Appendix B – Acquisition Methods
- Appendix C – Disposal Methods
- Appendix D – County Codes
- Appendix E – County Codes by City
- Appendix F – Data Dictionary
- Appendix G – Instructions for Reporting Agencies
- Appendix H – SPA Reports
- Appendix I – Capital Assets Object Codes

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Suzy Whittenton
Director of Fiscal Management



Appendix A – Class Codes

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Overview

This class code table has been designed to be used statewide to standardize personal and real property reporting. Use these class codes when you record new property. Otherwise the system will reject invalid codes.

Class Code Directory

The directory provides an alphabetical and numerical listing of all class code to assist you when assigning a class code to each piece of property. The numerical listing includes the suggested useful life for each class code.

Controlled Class Codes

Class codes for controlled property (not capitalized but required to be reported to SPA) is included at the end of this chapter. Items with one asterisk (*) are controlled items valued from \$500 to \$4,999.99. Items with two asterisks (**) are firearms and are controlled at any cost.

AFR Categories

Category	Description	Threshold
1	Land and Land Improvements	0
2	Buildings and Building Improvements	\$100,000
3	Infrastructure, Depreciable	\$500,000
4	Furniture and Equipment	\$5,000
5	Vehicles, Boats and Aircrafts	\$5,000
6	Construction in Progress	0
7	Infrastructure, Non-Depreciable	0
8	Other Assets (Works of Art & Historical Treasures, Libraries, Leasehold Improvements and Livestock)	Various
9	Facilities and Other Improvements	\$100,000

SPA Class Codes

Class Code	Useful Life (Months)	Class Code Description	Ctrl Asset	AFR Catg	Srpl Grp	Depred?	Cap Thresh	RsdL PC
001	0	LAND AND LAND IMPROVEMENTS		1	MSC	N	0	0
002	0	LAND: RIGHT OF WAY		1	MSC	N	0	0
003	276	FACILITIES AND OTHER IMPROVEMENTS(F&OI)		9	MSC	Y	100,000	0
004	300	F&OI FENCING AND GATES		9	MSC	Y	100,000	0
005	120	F&OI LANDSCAPING		9	MSC	Y	100,000	0
006	240	F&OI PARKING LOT/DRIVEWAY/ PARKG BARRIER		9	MSC	Y	100,000	0
007	180	F&OI OUTSIDE SPRINKLER SYSTEMS		9	MSC	Y	100,000	0
008	144	F&OI RECREATION AREA, ATHLETIC FIELD		9	MSC	Y	100,000	0
009	240	F&OI GOLF COURSE FACILITIES		9	MSC	Y	100,000	0
010	132	F&OI PATHS AND TRAILS		9	MSC	Y	100,000	0
011	180	F&OI SEPTIC SYSTEMS		9	MSC	Y	100,000	0
012	540	F&OI STADIUMS		9	MSC	Y	100,000	0
013	264	F&OI SWIMMING POOL, TENNIS COURT		9	MSC	Y	100,000	0
014	240	F&OI FOUNTAIN		9	MSC	Y	100,000	0
015	720	F&OI PLAZA, PAVILION		9	MSC	Y	100,000	0
016	240	F&OI RETAINING WALL		9	MSC	Y	100,000	0
030	264	NON-COMPONENTIZED BUILDING & BUILDING IMPROVEMENTS		2	MSC	Y	100,000	5
031	360	BUILDING EXTERIOR: BUILDING SHELL		2	MSC	Y	100,000	5
032	180	MISCELLANEOUS CONSTRUCTION FEATURES		2	MSC	Y	100,000	5
043	240	BUILDING INTERIOR: ELEVATOR		2	MSC	Y	100,000	5
044	180	BUILDING INTERIOR: FLOOR COVERINGS		2	MSC	Y	100,000	5

Class Code	Useful Life (Months)	Class Code Description	Ctrl Asset	AFR Catg	Srpl Grp	Depred?	Cap Thresh	RsdI PC
045	240	BLDG INTERIOR: FIXED EQUIPMENT/FURNITURE		2	MSC	Y	100,000	5
046	240	BUILDING INTERIOR: SPRINKLER SYSTEM		2	MSC	Y	100,000	5
047	240	BUILDING INTERIOR: ELECTRICAL & LIGHTING SYSTEM		2	MSC	Y	100,000	5
048	120	BUILDING INTERIOR: ROOF		2	MSC	Y	100,000	5
049	180	BUILDING INTERIOR: INTERIOR FINISH		2	MSC	Y	100,000	5
050	240	BUILDING INTERIOR: PLUMBING SYSTEM		2	MSC	Y	100,000	5
051	180	BLDG INTERIOR: HEAT/ VENTALATION OR COOLING SYSTEM		2	MSC	Y	100,000	5
052	120	BUILDING INTERIOR: SECURITY		2	MSC	Y	100,000	5
053	120	BUILDING INTERIOR: NETWORK CABLING/TELEPHONE		2	MSC	Y	100,000	5
054	120	BUILDING INTERIOR: FIRE PROTECTION SYSTEM		2	MSC	Y	100,000	5
055	312	INFRASTRUCTURE & INF IMPROVEMENTS		3	MSC	Y	500,000	0
056	0	INFRASTRUCTURE: HIGHWAYS & REST AREA		7	MSC	N	500,000	0
057	240	INFRASTRUCTURE: ROAD,STREET(CURB,GUTTER)		3	MSC	Y	500,000	0
058	420	INF: BRIDGE-CONCRETE GIRDER (PAN)		3	MSC	Y	500,000	0
059	240	INF: BRIDGE-CONCRETE SLAB		3	MSC	Y	500,000	0
060	420	INF: BRIDGE-CULVERT		3	MSC	Y	500,000	0
061	360	INF: BRIDGE-PRESTRESSED GIRDER (BOX)		3	MSC	Y	500,000	0
062	300	INF: BRIDGE-PRESTRESSED GIRDER		3	MSC	Y	500,000	0
063	300	INF: BRIDGE-STEEL GIRDER		3	MSC	Y	500,000	0
064	540	INF: BRIDGE-STEEL TRUSS CATEGORY ONE		3	MSC	Y	500,000	0
065	540	INF: BRIDGE-STEEL TRUSS CATEGORY TWO		3	MSC	Y	500,000	0
066	300	INF: BRIDGE- TIMBER STRINGER		3	MSC	Y	500,000	0
067	240	INF: SEWER (SANITARY, STORM)		3	MSC	Y	500,000	0
068	120	INF: RAILROAD		3	MSC	Y	500,000	0
069	240	INF: CANAL		3	MSC	Y	500,000	0
070	240	INF: WATERWAY		3	MSC	Y	500,000	0
071	240	INF: DRAINAGE FACILITY		3	MSC	Y	500,000	0
072	240	INF: WHARF, DOCK		3	MSC	Y	500,000	0
073	240	INF:RADIO, TELEVISION TRANSMITTING TOWER		3	MSC	Y	500,000	0
074	600	INF:DAM		3	MSC	Y	500,000	0

Class Code	Useful Life (Months)	Class Code Description	Ctrl Asset	AFR Catg	Srpl Grp	Depred?	Cap Thresh	RsdL PC
075	240	INF:ELECTRIC (LINES, DISTRIBUTION)		3	MSC	Y	500,000	0
076	300	INF:GAS (MAIN, LINES)		3	MSC	Y	500,000	0
077	300	INF:WATER LINES		3	MSC	Y	500,000	0
078	240	INF:FIBER OPTIC(INFORMATION TECHNOLOGY)		3	MSC	Y	500,000	0
079	120	INF:TELEPHONE DISTRIBUTION SYSTEM		3	MSC	Y	500,000	0
080	540	INF:TUNNEL (UTILITY)		3	MSC	Y	500,000	0
081	540	INF:TUNNEL (OTHER)		3	MSC	Y	500,000	0
082	180	INF:LIGHTING SYSTEM(TRAFFIC,OUTDOOR,ETC)		3	MSC	Y	500,000	0
083	120	INF:SIGNAGE		3	MSC	Y	500,000	0
084	192	INF:AIRPORT RUNWAY,STRIP,TAXIARY,APRON		3	MSC	Y	500,000	0
085	540	INF:TRESTLE		3	MSC	Y	500,000	0
086	420	INF:SEA WALL,BULKHEAD,PIER,BOARDWALK		3	MSC	Y	500,000	0
087	300	INF:FIRE HYDRANT		3	MSC	Y	500,000	0
088	420	INF:AGRICULTURAL IRRIGATION SYSTEM		3	MSC	Y	500,000	0
089	192	INF:SIDEWALKS		3	MSC	Y	500,000	0
090	0	CONSTRUCTION IN PROGRESS		6	MSC	N	0	0
091	264	LEASEHOLD IMPROVEMENTS		8	MSC	Y	100,000	0
101	120	DESKS		4	DSK	Y	5,000	0
102	120	TABLES		4	TBL	Y	5,000	0
103	120	CHAIRS		4	CHR	Y	5,000	0
104	144	PERSONAL FURNITURE		4	FRN	Y	5,000	0
105	120	CASES AND CABINETS		4	FRN	Y	5,000	0
106	120	HAND GUNS	Y	4	MSC	Y	5,000	0
107	120	RIFLES	Y	4	MSC	Y	5,000	0
108	84	CALCULATORS		4	OFF	Y	5,000	0
109	84	TYPEWRITERS, WORD PROCESSORS		4	OFF	Y	5,000	0
110	120	OTHER OFFICE FURNITURE		4	OFF	Y	5,000	0
119	84	VEHICLE MAINTENANCE EQUIPMENT		4	VMN	Y	5,000	0
120	84	PHOTOCOPYING EQUIPMENT		4	PHT	Y	5,000	0
129	84	STEREO SYSTEMS	Y	4	AUD	Y	5,000	0
130	84	CAMERAS	Y	4	AUD	Y	5,000	0
131	84	TV, VCR, CAMCORDER, LASERDISK PLAYER	Y	4	AUD	Y	5,000	0
132	84	OTHER SOUND SYSTEMS/EQUIPMENT		4	AUD	Y	5,000	0
133	60	MUSICAL INSTRUMENTS		4	MUS	Y	5,000	0
134	120	RECREATIONAL EQUIPMENT:BICYCLE, POOL TBL		4	FRN	Y	5,000	0

Class Code	Useful Life (Months)	Class Code Description	Ctrl Asset	AFR Catg	Srpl Grp	Depred?	Cap Thresh	Rsd1 PC
135	60	VIDEO CONFERENCING EQUIPMENT		4	COM	Y	5,000	0
136	60	GEODESIC POSITIONING SYSTEMS (GPS)		4	SCI	Y	5,000	0
140	36	OTHER ASSETS		4	MSC	Y	5,000	0
141	60	OTHER ASSETS		4	MSC	Y	5,000	0
142	84	OTHER ASSETS		4	MSC	Y	5,000	0
144	144	WAREHOUSE EQUIPMENT		4	EQN	Y	5,000	0
145	108	MAILROOM EQUIPMENT:INSERTER, FOLDER, OTH		4	EQN	Y	5,000	0
150	84	INSTRUCTIONAL EQUIPMENT		4	TCH	Y	5,000	0
155	180	CONVEYER SYSTEM		4	EQJ	Y	5,000	0
156	180	DRILLS, STATIONARY		4	EQJ	Y	5,000	0
157	180	GIN MACHINERY		4	EQJ	Y	5,000	0
158	180	GRINDERS, STATIONARY		4	EQJ	Y	5,000	0
159	180	LATHES, STATIONARY		4	EQJ	Y	5,000	0
160	180	METAL WORKING MACHINE		4	EQJ	Y	5,000	0
161	180	MILLING MACHINES		4	EQJ	Y	5,000	0
162	180	PALLET TRUCKS, LIFTS, HYDRAULIC		4	EQJ	Y	5,000	0
163	180	SAWS, STATIONARY		4	EQJ	Y	5,000	0
164	180	SCALES		4	EQJ	Y	5,000	0
165	180	SHAPERS, JOINERS, PLANERS, STATIONARY		4	EQJ	Y	5,000	0
166	180	SHARPENERS, STATIONARY		4	EQJ	Y	5,000	0
167	180	SHEARS		4	EQJ	Y	5,000	0
168	180	TEXTILE MACHINES		4	EQJ	Y	5,000	0
169	180	WOODWORKING MACHINES		4	EQJ	Y	5,000	0
170	84	TOOLS		4	TOO	Y	5,000	0
175	84	AGRICULTURAL EQUIPMENT		4	EQJ	Y	5,000	0
179	84	OFFICE MACHINES		4	OFF	Y	5,000	0
180	84	MISCELLANEOUS MACHINES		4	EQN	Y	5,000	0
182	84	WEATHER EQUIPMENT		4	SCI	Y	5,000	0
189	84	COSMETOLOGY		4	CSM	Y	5,000	0
190	84	PRINTING MACHINES & BOOKBINDING EQUIPMNT		4	PRN	Y	5,000	0
195	84	KITCHEN APPLIANCES & EQUIPMENT		4	COK	Y	5,000	0
196	84	LAUNDRY EQUIPMENT		4	COK	Y	5,000	0
197	84	BUILDING MAINTENANCE & SAFETY EQUIPMENT		4	EQN	Y	5,000	0
198	108	PORTABLE BUILDING		4	MSC	Y	5,000	0
200	120	OTHER FURNITURE & EQUIPMENT		4	FRN	Y	5,000	0
201	60	SUPERCOMPUTER		4	CPU	Y	5,000	0
202	96	MAINFRAME COMPUTER & PERIPHERALS		4	CPU	Y	5,000	0

Class Code	Useful Life (Months)	Class Code Description	Ctrl Asset	AFR Catg	Srpl Grp	Depred?	Cap Thresh	RsdL PC
203	72	MINICOMPUTER, SERVERS		4	CPU	Y	5,000	0
204	48	MICROCOMPUTER, DESKTOP - NOT APPLE	Y	4	CPU	Y	5,000	0
205	60	PERIPHERAL DEVICES, MICROCOMPUTER		4	DRV	Y	5,000	0
208	84	PRINTER, NOT PORTABLE	Y	4	DRV	Y	5,000	0
209	72	TERMINAL, MONITOR		4	DRV	Y	5,000	0
210	72	CONTROLLERS - DRIVE, DISK, TERMINAL		4	HRD	Y	5,000	0
213	60	OTHER COMPUTER HARDWARE		4	HRD	Y	5,000	0
214	48	CPU DESKTOP - APPLE	Y	4	CPU	Y	5,000	0
215	36	DOCKING STATION		4	DRV	Y	5,000	0
218	72	DATA PROJECTORS	**	4	AUD	Y	5,000	0
219	72	PALM PILOTS, PDAS, OTHER HAND-HELD	N	4	CPU	Y	5,000	0
240	84	SECURITY SYSTEM - NOT BUILT-IN		4	MSC	Y	5,000	0
241	36	IMAGE SCANNER		4	DRV	Y	5,000	0
242	72	BARCODE SCANNER		4	DRV	Y	5,000	0
245	96	POWER SUPPLY		4	HRD	Y	5,000	0
246	36	UNINTERRUPTIBLE POWER SUPPLY		4	HRD	Y	5,000	0
250	60	MODEM, EXTERNAL		4	HRD	Y	5,000	0
251	60	DIGITAL AND CHANNEL SERVICE UNITS		4	HRD	Y	5,000	0
252	60	MULTIPLEXOR, HUB, MAU		4	HRD	Y	5,000	0
254	60	COMMUNICATION CONTROLLERS		4	HRD	Y	5,000	0
255	60	PROTOCOL CONVERTERS		4	HRD	Y	5,000	0
256	60	VSATS		4	HRD	Y	5,000	0
257	60	DATA COMMUNICATIONS DIAGNOSTIC SYSTEMS		4	HRD	Y	5,000	0
258	60	OTHER COMMUNICATIONS HARDWARE		4	HRD	Y	5,000	0
259	60	LAN/WAN SWITCHING		4	HRD	Y	5,000	0
260	120	COMPUTER EQUIPMENT RACKS		4	FRN	Y	5,000	0
284	48	PORTABLE CPU - NOT APPLE	Y	4	CPU	Y	5,000	0
288	84	PORTABLE PRINTERS		4	DRV	Y	5,000	0
294	48	PORTABLE APPLE CPU	Y	4	CPU	Y	5,000	0
307	60	PURCHASED SOFTWARE		4	SFT	Y	5,000	0
308	60	INTERNALLY DEVELOPED SOFTWARE		4	SFT	Y	100,000	0
310	60	CUSTOMIZED SOFTWARE		4	SFT	Y	5,000	0
311	72	ENTERPRISE SOFTWARE		4	SFT	Y	5,000	0
501	132	AMPLIFIERS, ALL TYPES		4	MED	Y	5,000	0
502	108	ANALYZER, ALL TYPES		4	MED	Y	5,000	0
503	120	AUTOCLAVES AND STERILIZERS		4	MED	Y	5,000	0
504	168	BALANCE		4	MED	Y	5,000	0

Class Code	Useful Life (Months)	Class Code Description	Ctrl Asset	AFR Catg	Srpl Grp	Depred?	Cap Thresh	Rsd PC
505	132	BATHS, WATER AND SHAKERS		4	MED	Y	5,000	0
506	168	ANIMAL CAGES & ACCESSORIES		4	MED	Y	5,000	0
507	132	CENTRIFUGE		4	MED	Y	5,000	0
508	144	CHROMATOGRAPH		4	MED	Y	5,000	0
509	132	CRYOSTAT		4	MED	Y	5,000	0
510	132	COUNTER LABORATORY ASSEMBLY		4	MED	Y	5,000	0
511	120	DENSITOMETER		4	MED	Y	5,000	0
512	156	ELECTRONIC MODULE		4	MED	Y	5,000	0
513	120	ELECTROPHORESIS APPARATUS		4	MED	Y	5,000	0
514	144	EVAPORATORS		4	MED	Y	5,000	0
515	168	FRACTION COLLECTOR		4	MED	Y	5,000	0
516	180	FREEZE DRYERS & ACCESSORIES		4	MED	Y	5,000	0
517	108	FREEZER, LAB		4	MED	Y	5,000	0
518	144	HOMOGENIZER		4	MED	Y	5,000	0
519	168	HOOD, ALL TYPES		4	MED	Y	5,000	0
520	120	ICE MACHINES, LAB		4	MED	Y	5,000	0
521	168	INCUBATORS & ACCESSORIES		4	MED	Y	5,000	0
522	72	ISOLATOR		4	MED	Y	5,000	0
523	144	MICROMANIPULATOR		4	MED	Y	5,000	0
524	144	METERS, GAUGES, INDICATORS		4	MED	Y	5,000	0
525	180	MICROSCOPES & ACCESSORIES		4	MED	Y	5,000	0
526	168	MICROTOMES, DIAMOND KNIVES, SHARPENERS		4	MED	Y	5,000	0
527	120	OPTICAL EQUIPMENT		4	MED	Y	5,000	0
528	180	OSCILLOSCOPE		4	MED	Y	5,000	0
529	96	OVENS & RANGES, LAB		4	MED	Y	5,000	0
530	120	PUMPS		4	MED	Y	5,000	0
531	180	RECORDING SYSTEMS		4	MED	Y	5,000	0
532	144	REFRIGERATORS, LAB		4	MED	Y	5,000	0
533	168	ROTORS & HEADS		4	MED	Y	5,000	0
534	108	SCAN SYSTEMS		4	MED	Y	5,000	0
535	180	SCINTILLATION SYSTEMS		4	MED	Y	5,000	0
536	144	ULTRASOUND EQUIPMENT		4	MED	Y	5,000	0
537	120	SPECTROFLUOROMETER		4	MED	Y	5,000	0
538	120	SPECTROMETER		4	MED	Y	5,000	0
539	168	SPECTROPHOTOMETER		4	MED	Y	5,000	0
540	144	STEREOTAXIC INSTRUMENT & ACCESSORIES		4	MED	Y	5,000	0
541	144	STIMULATOR		4	MED	Y	5,000	0
542	180	TABLES, DISSECTING, OPERATING, BALANCING		4	MED	Y	5,000	0
543	120	TANKS, CONTAINERS, CHAMBERS, ALL TYPES		4	MED	Y	5,000	0
544	156	WATER PURIFICATION		4	MED	Y	5,000	0

Class Code	Useful Life (Months)	Class Code Description	Ctrl Asset	AFR Catg	Srpl Grp	Depred?	Cap Thresh	Rsd PC
545	132	X-RAY EQUIPMENT		4	MED	Y	5,000	0
546	84	MISCELLANEOUS LAB & SCIENTIFIC EQUIPMENT		4	MED	Y	5,000	0
547	144	PATIENT MONITORING SYSTEMS		4	MED	Y	5,000	0
548	180	BREATHING APPARATUS, RESPIRATOR		4	MED	Y	5,000	0
549	144	DEFIBRILLATOR		4	MED	Y	5,000	0
550	180	EKG/ECG/EEG APPARATUS		4	MED	Y	5,000	0
551	180	DIALYSIS EQUIPMENT		4	MED	Y	5,000	0
552	96	CLINICAL DIAGNOSTIC INSTRUMENTS		4	MED	Y	5,000	0
553	120	TABLE, EXAM		4	MED	Y	5,000	0
554	132	DENTAL EQUIPMENT		4	MED	Y	5,000	0
555	120	WHEELCHAIR		4	MED	Y	5,000	0
556	120	MISCELLANEOUS SURGICAL INSTRUMENT		4	MED	Y	5,000	0
557	84	PATIENT CARE, MISCELLANEOUS		4	MED	Y	5,000	0
558	60	ROBOTICS		4	MSC	Y	5,000	0
559	60	DNA SEQUENCER & ACCESSORIES		4	MED	Y	5,000	0
675	36	PBX, KSU, VOICE MAIL, PHONE SYSTEM		4	COM	Y	5,000	0
678	36	AUTOMATIC CALL DISTRIBUTORS		4	COM	Y	5,000	0
700	36	PHONE EQUIPMENT: CELLULAR, MOBILE, OTHER		4	COM	Y	5,000	0
701	60	PASSENGER CARS - SEDANS, STATION WAGONS		5	VEH	Y	5,000	0
702	120	TRUCKS, GVWR 26001+ LBS		5	VEH	Y	5,000	0
703	96	BUSES, UP TO 15 PASSENGERS		5	VEH	Y	5,000	0
704	60	MOTORCYCLES		5	VEH	Y	5,000	0
705	60	VEHICLE INVENTORY COMPONENTS-LIFE 60 MOS		5	TRN	Y	5,000	0
706	120	VEHICLE INVENTORY/ COMPONENTS LIFE 120 MO		5	TRN	Y	5,000	0
707	84	SPORT UTILITY VEHICLES		5	VEH	Y	5,000	0
708	84	VANS, CARGO & PASSENGER		5	VEH	Y	5,000	0
709	84	LIGHT TRUCKS; GVWR <= 8600 LBS		5	VEH	Y	5,000	0
710	96	MOUNTED EQUIPMENT WITH TRUCK CHASSIS		5	VEH	Y	5,000	0
711	120	SELF PROPELLED ROADWAY EQUIPMENT		5	EQJ	Y	5,000	0
712	120	TRAILERS		4	EQJ	Y	5,000	0
713	120	TOWED ROADWAY EQUIPMENT		5	EQJ	Y	5,000	0
714	60	LIGHT/MEDIUM TRUCKS; GVWR 8601-14999 LBS		5	VEH	Y	5,000	0
715	60	MEDIUM TRUCKS; GVWR 15000-26000 LBS		5	VEH	Y	5,000	0

Class Code	Useful Life (Months)	Class Code Description	Ctrl Asset	AFR Catg	Srpl Grp	Depred?	Cap Thresh	Rsd PC
716	84	MINI-VANS		5	VEH	Y	5,000	0
718	96	BUSES, 16-28 PASSENGER		5	VEH	Y	5,000	0
719	120	BUSES, 29 PASSENGER & OVER		5	VEH	Y	5,000	0
720	84	OTHER EQUIPMENT:FORKLIFT, GRADER, OTHER		4	EQJ	Y	5,000	0
721	60	BOAT: 20 FT AND LONGER		5	BOT	Y	5,000	0
722	60	BOAT: SHORTER THAN 20 FT		5	BOT	Y	5,000	0
723	120	BOAT ACCESSORIES, MOTORS		5	BOT	Y	5,000	0
724	480	FERRIES		5	BOT	Y	5,000	0
725	60	MARINE EQUIPMENT		5	BOT	Y	5,000	0
730	120	BOAT: OTHER, CANOE, ROWBOAT		5	BOT	Y	5,000	0
731	120	AIRCRAFT: JET		5	AIR	Y	5,000	0
732	120	AIRPLANE: SINGLE ENGINE, PROPELLER		5	AIR	Y	5,000	0
733	120	AIRPLANE: MULTIPLE ENGINE, PROPELLER		5	AIR	Y	5,000	0
734	120	AIRCRAFT: HELICOPTERS		5	AIR	Y	5,000	0
750	120	OTHER AIRCRAFT		5	AIR	Y	5,000	0
751	180	BOOKS, BOOK COLLECTION & REFERENCE MATERIALS		8	BKS	Y	5,000	0
752	0	WORKS OF ART & HISTORICAL TREASURES - BOOKS & BOOK COLLECTIONS		8	BKS	N	0	0
801	120	WORKS OF ART & HISTORICAL TREASURES		8	ART	Y	0	0
802	0	WORKS OF ART & HISTORICAL TREASURES		8	ART	N	0	0
851	84	HORSES		8	LVS	Y	5,000	0
852	84	COWS		8	LVS	Y	5,000	0
853	84	SHEEP		8	LVS	Y	5,000	0
854	84	SWINE		8	LVS	Y	5,000	0
855	84	OTHER LIVESTOCK/ANIMALS		8	LVS	Y	5,000	0