

COMMON CATEGORY CODES - EXPANDED LIST

Category 1 - Furniture, Fixtures, General Equipment, Signs – 15 yr life		
<p>Apartment Furnishings (including non-built-in appliances) Auto Repair & Maintenance Equipment (except electronic diagnostic) Cameras (Non-Digital) Coin-wrap Equipment Construction & Earth Moving Equipment (mobile or portable) Dry Cleaning Equipment Fire & Security Alarms Forklifts Furnishings & Fixtures – most industries Gaming: Table Games & Non-electronic Equipment</p>	<p>Golf Courses: Machinery & Equipment (except golf carts and mowing equipment) Hotel/ Motel Furnishings Ice Machines Laundry Equipment Libraries - Law, Medical, & other Professions Machinery Manufacturing Equipment, used in most industries (All equipment except listed in categories 2 & 7) Mechanical Equipment Medical, Dental & Lab Equipment <i>All types, except electronic or diagnostic</i> (See also Medical Equipment in categories 3 & 4) Non-GPS Surveying Equipment</p>	<p>Office Furniture & Fixtures Photography & Photo Finishing Equipment Professional Services Equipment & Fixtures Refrigeration Equipment Repair & Maintenance Equipment Restaurant & Bar Equipment Retail Store Fixtures, Displays, Cases & Racks Service Station & Carwash Equipment Signs (except electronic) Tools (except small hand tools) Vending Machines Wholesale & Distribution E&F</p>
Category 2 - Daycare, Playground, Performing Arts & Spectator Sports Equipment – 10 yr life		
<p>Cable TV Industry E&F (except towers, converters, coax & fiber optic cable) Cranes- Mobile Telescopic Day Care /Child Care Facility E&F Laser / Infrared Instruments (construction)</p>	<p>Manufacturing Equipment used in: Audio & Video Products, Furniture & Related Products Microwave Systems, except Towers Playground Equipment Performing Arts & Spectator Sports Equipment</p>	<p>Satellite Equipment Waste Management: Garbage Dumpsters, Portable Toilets</p>
Category 3 - Slots, High Tech Electronic Medical & Other Electronic Equipment – 7 yr life		
<p>Arcade Games Auto Repair Electronic Diagnostic Equipment Blue Print Machines (Small table models only) Cash Registers Closed Circuit TV, Surveillance, or Camera Systems Computer-integrated Machinery Computers, Mainframes only Currency Counters Gaming: Slot Machines & Electronic Equipment Golf Courses: Golf Carts & Mowing Equipment GPS Equipment</p>	<p>Lawn Care Equipment Mailing Machines, Postage Meters, & Scales Medical, Dental, & Lab Equipment <i>Electronic only, including:</i> Anesthesia Monitors EKG Machines Apnea Monitors Heart Rate Devices Blood Pressure Monitors Medical Lasers Defibrillators Neurological Monitors Detox Analyzers Oxygen Analyzers Doppler Patient Monitors (all kinds) EEG Machines (See also Medical Equipment in categories 1 & 4)</p>	<p>Musical Instrument Rentals Patio Furniture Point-of-Sale Computer Systems Printing Equipment (digital or non-impact) Radio & Television Broadcasting E&F (except towers & analog broadcasting) Rent-to-Own Merchandise Signs, Electronic Slot machines Small Hand Tools Sound and Stereo Equipment, CD Players Video Players, VCR and DVD</p>
Category 4 - Copiers, TV's, Phone Systems, Fax Machines, High Tech Diagnostic Medical – 5 yr life		
<p>Chain Saws Computers, Servers only Copiers & Duplicating Machines Fax Machines General Ultrasonic Scanners</p>	<p>Medical & Dental Equipment <i>Diagnostic only, including:</i> Diagnostic Ultrasounds; Cameras: Nuclear Medicine & Intra Oral; Scanners: CAT (Comp Tomography), Cardiac Ultrasonic, MRI (Magnetic), OB/GYN Ultrasonic, PET (Positron) (See also Medical Equipment in categories 1 & 3)</p>	<p>Telecommunication Equipment, Including: Answering Machines Pagers Telephone Systems 2-way Radios Telecommunications: Switching Equipment Televisions</p>
Category 5 – Computers, Linens, Uniforms, Kitchen Utensils, Video Tapes – 3 yr life		
<p>Cable Box Converters Cameras (Digital, includes video) Cellular Telephones Computers - PC's, PC Peripherals, Mini-computers</p>	<p>Costume Rental Formal Wear Rental Printers, Scanners and Taxable Software Gaming: Tokens, Chips, Dice, & Playing Cards Linens & Uniforms</p>	<p>Restaurant & Bar: Kitchen Utensils, Glassware, Small Wares, Pots, Pans, Linens, Silverware Video Tapes, DVD's, Game Tapes, CD's</p>
Category 6 - Leasehold/Tenant Improvements – 15 yr life		
<p>Examples: Interior build-outs, built-in fixtures, cabinets, shelving, partitions, etc.</p>		
Category 7 – Safes & Security Vaults, Generators – 20 yr life		
<p>Cranes - Bridge Fire-proof File Cabinets Food Production: Line Equipment</p>	<p>Generators, Power Ice Manufacturing Equipment (<i>excluding ice machines</i>) Locksmith Equipment</p>	<p>Manufacturing Equipment used in: Cement, Concrete, Lime, Gypsum, and Abrasive Products Safes & Security Vaults Water Treatment & Sewage Plants</p>
Category 8 – Cellular, Radio & TV Towers; & Electric Generation, Transmission & Distribution – 30 yr life		
Category 9 – Billboards (off-site advertising only) – 50 yr life		

SEE REVERSE SIDE FOR PERSONAL PROPERTY DECLARATION INSTRUCTIONS

ACCESS your prior year information and submit your current filing ON-LINE at

www.clarkcountynv.gov/assessor

PERSONAL PROPERTY DECLARATION INSTRUCTIONS

NOTE: Nevada law requires a declaration of personal property to be filed no later than July 31 of year reporting, or within 15 days, whichever is later. The Assessor may grant one or more 30-day extensions. IMPORTANT: Failure to file a complete and accurate declaration may require the Assessor to make an estimate of value.

I. Complete steps 1-7 on the FRONT OF THE DECLARATION.

This form must be signed and sent in with the PERSONAL PROPERTY ASSET LISTING.

II. Prepare the PERSONAL PROPERTY ASSET LISTING (reverse side of declaration).

A. Choose your filing format:

- 1) Submit asset listing online at www.clarkcountynv.gov/assessor
- 2) Attach a printout of your asset listing in a format similar to reverse side of declaration. Include your electronic file saved to a disk.
- 3) Type or hand print all required information directly onto the form provided

B. Check one of the filing options:

- 1) Complete list, (required in some instances), **OR**
- 2) * Additions & deletions only, **OR**
- 3) * No change (no additions or deletions since prior filing)

* Options (2) and (3) are valid options only if a complete list has been filed with the Assessor within the last 2 fiscal years

C. Enter the appropriate asset detail:

- 1) Complete list

List all personal property owned, rented, leased, or controlled, as of July 1 of year reporting. **DO NOT INCLUDE THE FOLLOWING:**

- ◆ Any assets acquired after July 1 of year reporting.
- ◆ Licensed vehicles subject to the privilege tax.
- ◆ Inventory held for resale.
- ◆ Raw materials held for manufacturing into finished goods.
- ◆ Supplies that are consumed in normal day-to-day operations having a useful life of less than one year.

- 2) Additions & deletions only

- a) Additions to be listed should include all taxable personal property added since last year's filing
- b) Deletions may be noted at the bottom of the form OR listed on a separate sheet. Each deleted item should reference:
 - ◆ An identifiable description and/or asset ID number as used in previous year filing
 - ◆ The original acquisition date and cost
 - ◆ Reason for deletion (sold, transferred, scrapped, or other)

- 3) No change (no additions or deletions since prior filing)

Asset detail is not required with this option, however; *a complete and current list must be on file with the Assessor.*

D. Please follow the Assessor's prescribed format:

(1) EXPLANATION OF COLUMN HEADINGS												
Asset ID # or Serial # (optional)	Description	Year Acquired	Acquisitio n Cost	Category ‡	Check If:		Lessor or Lessee Name	Lessor or Lessee Address	Date Lease Began	Date Lease Ends	Monthly Lease Payment	Lease Type
					Leased or Rented from Others	Leased or Rented to Others						
(a)	(b)	(c)	(d)	(e)	(f)		(g)	(h)	(i)	(j)	(k)	(l)
(a)	Asset ID # or serial # of the property, if applicable (may be left blank).											
(b)	Description of the property.											
(c)	Year acquired, or calendar year the property was purchased or placed in service (year must be unique - do not combine years).											
(d)	Acquisition cost, or actual cost, including installation, transportation, and set-up charges. DO NOT INCLUDE SALES TAX.											
(e)	Category, (1-9), based on COMMON CATEGORY CODES key on declaration (See also expanded list on reverse side. When unknown, enter category 1).											
(f)	Check either box if applicable. If the property is NOT leased or rented FROM others, or TO others, stop here and continue to the next line. If this DOES apply, check the appropriate box and continue completing columns (g) through (l).											
(g)	Name of the company or individual the property is leased or rented FROM, or leased or rented TO.											
(h)	Address of the company or individual the property is leased or rented FROM, or leased or rented TO.											
(i)	Date (month and year) the lease contract began.											
(j)	Date (month and year) the lease contract ended or is due to end.											
(k)	Monthly lease payment for the terms stated in columns (i) and (j)											
(l)	Lease type: O = Operating Lease C = Capital Lease P = Purchase Option Lease S = Conditional Sales I = In-house Lease X = Other											

(2) COMPLETED EXAMPLE												
Asset ID # or Serial # (optional)	Description	Year Acquired	Acquisitio n Cost	Category ‡	Check If:		Lessor or Lessee Name	Lessor or Lessee Address	Date Lease Began	Date Lease Ends	Monthly Lease Payment	Lease Type
					Leased or Rented from Others	Leased or Rented to Others						
635000480	OFFICE FURNITURE	2002	12,500									
650808000	Computer	2001	5,000	5								
454708066	Phone System	2005	4,500	4	X		Embarq	333 Valley View	06/2005	06/2010	75	C

III. Mail the completed declaration to the Clark County Assessor's Office in the provided return envelope, or mail to:
 500 SOUTH GRAND CENTRAL PARKWAY, PO BOX 551425, LAS VEGAS, NV 89155-1425

Please keep a copy for your records