

## **NON – TAXABLE ITEMS TO COMMERCIAL PROPERTY**

PAINT – OVER STUCCO  
OVER BRICK  
OVER WOOD  
OVER METAL  
OVER SIDING, ETC

SIGNS PAINTED ON BUILDING

AVERAGE SIDEWALKS – 3—4 FEET WIDE (DEPENDING OF BUSINESS/PURPOSE OF THE WALKWAYS) WIDER THAN THIS WILL BE CONSIDERED AN OPEN PATION UNLESS PART OF A WALKWAY FOR MOTELS.

## **TAXABLE ITEMS TO COMMERCIAL PROPERTY**

STORAGE BUILDINGS -METAL, BLOCK, WOOD AND PORTABLE

CARPORTS – WITH OR WITHOUT WALLS

PORCHES – ENCLOSED, SCREENED, OPEN (NO TOP)

DECKS/PATIONS – WITH OR WITHOUT TOP  
ROCK, TILE, WOOD OR CONCRETE

SHEDS – WITH OR WITHOUT WALLS

BALCONIES/ GAZEBOS – SEE PORCHES

CANOPIES

SWIMMING POOLS

DRIVEWAYS/ PARKING LOTS – ASPHALT OR CONCRETE

REPLACEMENT OF ROTTED OUT TRIM WORK

ADDITIONS TO ANY STRUCTURE

CHANGE FROM FLAT ROOF TO PITCHED ROOF

CHANGE FROM COMPOSITON ROOF TO METAL ROOF

PLAIN WALLS TOSTUCCO WALLS OR REPLACEMENT OF OLD STUCCO WITH NEW STUCCO/ WALL COVERINGS (SIDING)

ANY BUILDING – HOUSE, MOBILE HOME, INCOMPLETE STRUCTURES, GARAGES

LANDSCAPING – (INCLUDED IN BUSINESS PERSONAL PROPERTY)  
BIRDBATHS/ FOUNTAINS

FENCES – DEPENDING ON THE BUSINESS/ PURPOSE OF FENCE  
ROCK, METAL, WIRE, BRICK, BLOCK OR CONCRETE

SHIPPING PENS – SCALES, SCALE HOUSING, SHOOTS/GATES, FEED TROUGHS

SIGNS/BILLBOARDS – FREE STANDING, ATTACHED TO BUILIDNG, WOODEN, METAL, PLASTIC OR  
LIGHTED OR UNLIGHTED, ETC.