



Tiverton Tax Assessment Office

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Tangible Personal Property Depreciation Tables

These tables are subject to change without notice.

Rhode Island General Law 44-5-12.1 requires all tangible personal property subject to taxation to be assessed according the depreciation and asset classification tables below. Any asset not listed in the classification table shall be assessed by the Tax Assessor.

State of Rhode Island Tangible Property Classification Depreciation Table			
Class of Assets	Class I	Class II	Class III
	Short Life 1 - 5 Years	Mid-Life 6 - 12 Years	Long Life 13 + Years
Age	Depreciation Rate		
1	95	95	95
2	80	90	90
3	60	80	85
4	30	70	80
5	20	60	75
6	20	50	70
7	20	40	65
8	20	30	60
9	20	30	55
10	20	30	50
11	20	30	45
12	20	30	40
13	20	30	35
14	20	30	30
15 +	20	30	30
Assets Shall Not Be Treated			

INDUSTRY GROUP IN YEARS	CLASS
Agriculture machinery and equipment	II
Aircraft and all helicopters	II
Amusement and theme parks	II
Apparel and fabricated textile manufacturing	II
Automobile repair shops	II

Bakeries and confectionery production	II
Barber and beauty shops	II
Billboards	III
Brewery equipment not used directly in manufacturing	II
Cable television: All equipment including set top boxes, remotes, and other related equipment	II
aerial, underground, and drops, including MDUS	III
Canneries and frozen food production	II
Cement processing	III
Chemical and allied production	II
Clay products processing	III
Cold storage and ice-making equipment	III
Cold storage warehouse equipment	II
Computers, personal computers (PC), laptops, tablets, cellphones, mainframe/servers, peripherals, keyboard, mouse	I
Condiments, processing	II
Construction equipment, general construction, backhoes, forklifts, loaders, cranes, unregistered vehicles	II
Dairy products processing	II
Data handling equipment, except computers	II
printers, copiers, bridges, routers and gateways	II
Distilling	II
Electrical equipment not used in manufacturing	II
Electronic equipment	II
Fabricated metal products/special tools	II
Fishing equipment, excluding boats and barges, lines, nets	I
Food and beverage production	II
Fur processing	II
Gas distribution, total distribution equipment	III
Glass and glass products/special tools	II
Grain and grain mill products processing	III
Gypsum products	III
Hand tools	II
Hospital furnishings and equipment	II
Hotel and motel furnishings and equipment	II
Jewelry products and pens	II
Knitwear and knit products, ex, work uniforms	I

Laundry equipment	II
Leather and leather products	II
Logging, timber cutting	II
Marine construction	II
Meatpacking	II
Medical and dental supply production	II
Metalworking machinery processing	II
Mining and quarrying	II
Motion picture and television production	II
Motor vehicle and parts/special tools	II
Office furniture and equipment	II
Optical lenses and instrument processing	II
Paints and varnishes	I
Petroleum refining	III
pipeline transportation	III
Plastics manufacturing	I/II
Plastic products processing/special tools	II
Primary metals production, nonferrous and foundry products	III
special tools	III
Primary steel mill products	III
Printing and publishing	II
Professional and scientific instruments	II
Radio and television, broadcasting	II
Railroad transportation equipment	II
locomotive	II
Recreation and amusement	II
Retail trades, fixtures and equipment	II
Residential furniture	II
Restaurant and bar equipment	II
Restaurant equipment, fast foods	II
Rubber products processing/special tools	II
Sawmills, permanent/portable	II
Service establishments	II
Ship and boat building equipment/special tools	II
Soft drink processing and bottling	II
Stone products processing	III
Telecommunications, local and interstate	II
analog switching	II
circuit, digital, analog, optic	II

information/origination equipment	I/II
smart phones	I
metallic cable	III
fiber cable, poles, conduit	III
all other equipment	II
Telecommunications, cellular	
analog/digital switching	II
radio frequency channel and control	II
power equipment	II
antennae	II
towers	III
transmission equipment	II
cellular phones	I
Textile products, including finishing and dyeing	II
yarn, thread and woven fabrics	II
Theater equipment	II
Utilities/power production	III
generation, transmission, or distribution equipment	III
Waste reduction and resource recovery	II
Water transportation	III
vessels, barges and tugs	III
Water utilities	III
Wharves, docks and piers	III
Wholesale trade fixtures and equipment	II
Wood products and furniture manufacturing	II

(d) Any industry, group, or asset not enumerated in subsection (c) of this section, shall be categorized as class II.

INDUSTRY GROUP - Assets

CLASS

Aerospace industry	II
Agriculture, machinery and equipment	II
cotton ginning	II
Aircraft and all helicopters	II
Amusement and theme parks	II
Apparel and fabricated textile manufacturing	II
Automobile repair shops	II
Bakeries and confectionery production	II
Barber and beauty shops	II
Billboards	III

Brewery equipment	II
Cable television, headend facilities	II
microwave systems	II
program origination	II
service and test	II
subscriber connection and distribution	II
Canneries and frozen food production	II
Cement manufacture	III
Chemical and allied production	II
Clay products manufacturing	III
Clocks and watches, manufacturing	II
electronic instrumentation	I
Cold storage and ice-making equipment	III
Cold storage warehouse equipment	II
Computers, 'personal computers' ('PC')	I
mainframe	I/II
peripherals	I
Condiments, manufacturing and processing	II
Construction equipment, general construction	II
Dairy products manufacturing	II
Data handling equipment, except computers	II
Distilling	II
Electrical equipment manufacturing	II
Electric companies, steam production	III
other production, combined cycle	III
gas turbines	III
nuclear production	III
transmission	III
distribution	III
Electronic equipment manufacturing	I
Fabricated metal products	II
special tools	I
Fishing equipment, excluding boats and barges	I
Food and beverage production	II
special handling devices	I
Fur processing	II
Gas distribution, total distribution equipment	III
Optional - for equipment by category:	
mains and services, plastic	III
mains and services, steel	III
meters, regulators, installations	III
other distribution equipment	III
Glass and glass products	II
special tools	I
Grain and grain mill products manufacture	III
Gypsum products	III
Hand tools	I
Hospital furnishings and equipment	II
Hotel and motel furnishings and equipment	II
Jewelry products and pens	II

Knitwear and knit products	I
Laundry equipment	II
Leather and leather products	II
Logging, timber cutting	I/II
Machinery manufacturing, except. as otherwise listed	II
Marine construction	II
Meatpacking	II
Medical and dental supply production	II
Metalworking machinery manufacturing	II
Mining and quarrying	II
Motion picture and television production	II
Motor vehicle and parts manufacturing	II
special tools	I
Office furniture and equipment	II
Optical lenses and instrument manufacturing	II
Paints and varnishes	I
Paper and pulp manufacturing	II
converted paper, paperboard and pulp	II
Petroleum and natural gas, drilling, onshore	II
drilling, offshore	II
exploration and production	II
petroleum refining	III
pipeline transportation	III
Plastics manufacturing	I/II
Plastic products manufacturing	II
special tools	I
Primary metals production, nonferrous and foundry products	III
special tools	I
Primary steel mill products	III
Printing and publishing	II
Professional and scientific instruments	II
Radio and television, broadcasting	I/II
Railroad transportation equipment manufacturing	II
locomotive manufacturing	II
Recreation and amusement	II
Retail trades, fixtures and equipment	II
Residential furniture	II
Restaurant and bar equipment	II
Restaurant equipment, fast foods	II
Rubber products manufacturing	II
special tools	I
Sawmills, permanent	II
portable	I
Service establishments	II
Ship and boat building machinery and equipment	II
special tools	I
Soft drink manufacture and bottling	II
Steam production and distribution	III
Stone products manufacturing	III
Sugar and sugar products manufacturing	III

Telecommunications, local exchange	
analog switching	I/II
digital switching	I/II
circuit, digital	I/II
circuit, analog	II
circuit, optic	I/II
other central office equipment	I/II
information/origination equipment	I/II
smart phones	I
metallic cable	II
fiber cable	III
poles	III
conduit	III
Telecommunications, interstate interexchange	
analog switching	I/II
digital switching	I/II
metallic cable	II
fiber cable	III
poles	III
conduit	III
all other equipment	I/II
Telecommunications, cellular	
analog switching	I/II
digital switching	I/II
radio frequency channel and control	I/II
power equipment	II
antennae	II
towers	III
transmission equipment	I/II
cellular phones	I
Textile products, including finishing and dyeing	II
manufacture of nonwoven fabrics	II
manufacture of yarn, thread and woven fabrics	II
manufacture of textured yarns	II
Theater equipment	II
Tobacco and tobacco products	III
Vegetable oil products	III
Waste reduction and resource recovery	II
Water transportation	III
vessels, barges and tugs	III
Water utilities	III
Wharves, docks and piers	III
Wholesale trade fixtures and equipment	II
Wood products and furniture manufacturing	II