



# Industrial and Commercial Personal Properties Market Trends & Reappraisal

Tax Year 2017



# Property Types

## Industrial Personal Property

- Refineries/Chemicals
- Manufacturing
- Utilities
  - Electric
  - Natural Gas
  - Telephone
    - Cable/Fiber Optics
    - Telephone
    - Wireless Communication

## Commercial Personal Property

- General
- Leasing/Multi-Location
- Dealer Inventory
- Transportation
  - Vehicles
  - Vessels
  - Aircraft



# 2017 Important Dates

- March 24: Industrial real property value noticing begins
  - Real property values are based on the characteristics of land and improvements
  - Personal property values are based on rendition forms (when received)
  - Rendition must be received (or deadline pass) before valuation begins
- April 15: personal property rendition deadline
- April 30: exemption application deadline (most exemption types)
- April 30: allocation application deadline
- May 15: extended rendition deadline
- May 30: good cause rendition deadline