



**OFFICE OF THE PROPERTY APPRAISER  
DUVAL COUNTY, FLORIDA**

**JIM OVERTON**  
PROPERTY APPRAISER

**2008  
ECONOMIC LIFE GUIDE**

SUITE 270  
231 EAST FORSYTH STREET  
JACKSONVILLE, FLORIDA 32202

Abstract Companies .....	10	Car Wash .....	10
Accountants .....	10	Card Readers .....	6
Aerospace .....	10	Cellular Phones .....	5
Agriculture Equipment .....	8	Cement Manufacturing .....	20
Air Conditioners & Fans (window) .....	10	Cereal Manufacturing .....	15
Airline Equipment .....	10	Chemical Manufacturing .....	10
Amusement Park .....	10	Cigar Factories .....	15
Apartment Furnishings .....	10	Citrus	
Apparel Manufacturing .....	10	Grove Equipment .....	8
Apparel Store .....	9	Juice Plant .....	12
Appliance Repair .....	10	Clay Products Manufacturing .....	15
Appliance – Retail .....	9	Clinics .....	10
Architects .....	10	Clothing – Retail .....	9
Asphalt Plant .....	20	Cold Storage .....	20
ATM Machines .....	8	Cold Storage Warehouse Fixtures .....	10
Attorneys .....	10	Computer Equipment	
Auto Dealers .....	10	Mainframe Equipment .....	6
Auto Parts .....	9	Personal Computers, Printers, etc .....	4
Auto Retail .....	9	Concrete Manufacturing .....	15
Auto Repair .....	10	Condiments Manuf & Process .....	10
Bakeries .....	12	Construction Equipment	
Banks .....	12	Light:(Welders, Air Compressors, Augers,	
Bars .....	10	Generators, Pressure Washers) .....	6
Barber Shops .....	10	Heavy:(Cranes, Dozier, Graders, Backhoe,	
Barges .....	20	Chippers) .....	8
Beauty Shops .....	10	Construction Office Trailers .....	10
Boat Manufacturing .....	12	Convenience Stores .....	9
Boat Sales & Service .....	9	Copiers & Fax Machines .....	6
Bottling Equipment .....	12	Dairies .....	10
Bowling Lanes .....	10	Dental Equipment .....	10
Breweries .....	12	Dental Labs .....	10
Bullet Proof Glass .....	20	Department Stores .....	9
Cabinet Shops .....	10	Discount Stores .....	9
Cafeterias .....	10	Distilleries .....	12
Cameras (Digital) .....	4	Drug Stores .....	9
Cameras (Standard 35mm, etc.) .....	10	Electrical Equipment Manufacturing .....	10
Campgrounds .....	10	Electrical Utilities	
Canneries .....	12	Hydraulic Production .....	50

Nuclear Production .....	20	Ladies Wear - Retail .....	9
Steam Production .....	30	Landscaping, Lawn & Tree Services .....	5
Transmission & Dist Facilities .....	30	Laundries .....	10
Electronic Equipment Manufacturing .....	6	Laundromats .....	8
Fabric Stores .....	9	Law Offices .....	10
Fabricators - Metal .....	12	Library .....	5
Farm Equipment .....	8	Lawn Services & Tree Services .....	5
Fast Foods Equipment .....	8	Leasing Companies - Rental Equipment	
Fax Machines .....	6	Computer, Mainframe .....	6
Fertilizer Manufacturing .....	10	Computer, PC & Server .....	4
Fishing Equip. (Excl. Boats & Barges) .....	4	Contractors Equipment (See Construction)	
Fixtures – Store .....	9	Copiers .....	6
Florists - Retail & Wholesale .....	9	Household Furniture .....	10
Food Stores .....	9	Office & Store Furniture .....	10
Packing Plant .....	12	Office Machines .....	10
Forklifts .....	8	Leather & Leather Products .....	10
Forklift Batteries & Chargers .....	5	Linen Supply .....	10
Fruit Processors .....	12	Liquefied Petroleum Gas Products .....	30
Funeral Homes & Equipment .....	10	Liquor & Beer Stores .....	9
Furniture – Manufacturing .....	12	Liquor Distillery .....	12
Furniture – Office .....	10	Locker - Frozen Foods .....	12
Furniture – Residential .....	10	Logging .....	6
Garbage Dumpsters .....	8	Lumber - Wood Products .....	10
Gas Utilities		Machine Shops .....	12
Distribution .....	30	Machinery – Manufacturing .....	12
Gas Production Manufacturing .....	30	Machinery - Construction (Dozers, Cranes, Graders, Forklifts) .....	8
Natural Gas Production .....	15	Machinery – Computerized .....	8
Pipelines and Related Storage .....	20	Manufacturing .....	12
General Contractors Equipment .....	8	Fuel Pumps .....	8
Glass & Glass Products .....	15	Pallet Jacks .....	8
Global Positioning System (GPS) .....	6	Pallets .....	2
Golf Carts .....	8	Marine Products – Manufacturing .....	12
Golf Course Maintenance Equipment .....	8	Marine Products – Retail .....	9
Grocery Stores .....	9	Floating Docks .....	12
Grove Equipment .....	8	Meat Markets .....	9
Gypsum Products .....	15	Meat Packing .....	12
Hand Tools .....	5	Medical Equipment .....	10
Hardware – Retail .....	9	MRI-CAT Scan .....	6
Health Spas .....	10	Merchandise – Retail .....	9
Homes for the Aged .....	10	Metal – Scrap .....	12
Hospitals .....	10	Metal - Working Machine Mfg .....	10
Hotels .....	10	Microfilm .....	8
Ice Cream Shops .....	9	Mill - Fabric .....	12
Iron & Steel Manufacturing		Mill - Flour, Grain .....	20
Primary Metals .....	15	Miniature Golf .....	10
Jewelry - Retail .....	9	Mining & Quarrying .....	10
Jewelry Products Manufacturing .....	12	Mobile Homes & Sales Locations .....	12
Knitwear and Knit Products .....	8	Mobile Home Accessories .....	12
Laboratories .....	10	Mobile Office Trailers (Construction) .....	10
Ladies Wear - Manufacturing .....	12		

Molds, Dies & Jigs.....	5	Pipe – Metal .....	12
Motels .....	10	Pipeline (See Oil).....	20
Mortician Equipment .....	10	Plastic Products Manufacturing .....	12
Motion Picture Theater Equipment.....	10	Plate Glass Manufacturing.....	15
Motorcycle Dealers.....	9	Plumbing Contractors .....	10
Motor Vehicle & Parts Manufacturing.....	12	Plywood Manufacturing .....	10
Mower Repairs.....	10	Point of Sale Equipment (POS) .....	6
Music Stores .....	9	Pool Halls.....	10
Natural Gas Pipelines & Storage .....	20	Postage Meters.....	8
Natural Gas Products .....	15	Poultry Farm Equipment.....	8
Natural Gas Utility Distribution .....	30	Poultry Processors.....	12
Neon Signs.....	10	Primary Metals Production.....	15
Newspaper Printing & Publishing .....	12	Printing & Publishing .....	12
Night Clubs.....	10	Professional & Scientific Equipment.....	10
Novelty Shops.....	9	Professional Video/Production .....	6
Nurseries.....	10	Pulpwood Contractors.....	8
Nursing Homes .....	10	Racetracks.....	10
Office Furniture & Equipment.....	10	Radio & Television Broadcasting.....	6
Office Supply Stores.....	9	Antennas .....	10
Oil, Petroleum & Natural Gas		Manufacturing.....	10
Field Services.....	6	Mini Cams.....	8
Drilling.....	8	Towers.....	20
Marketing - Sales.....	9	Radio - TV Repair.....	10
Petroleum Refining.....	15	Radio - TV Retail.....	9
Pipeline Transportation & Storage .....	20	Radio's – Motorola handheld .....	5
Production.....	15	Real Estate Agents .....	10
Optical Lens Manufacturing.....	10	Recappers - Tires .....	12
Computerized Lens Mfg Equip.....	8	Recreation & Amusement.....	10
Oxygen – Manufacturing.....	15	Rentals	
Pagers.....	4	Computer, Mainframe.....	6
Paint – Manufacturing .....	10	Computer, PC & Server .....	4
Paint Stores .....	9	Contractors Equipment (See Construction)	
Pallet Racks.....	10	Copiers.....	6
Pallets.....	2	Household Furniture .....	8
Paper & Pulp Products.....	12	Office Furniture .....	10
Paper Finishing & Converting.....	10	Office Machines.....	10
Paving & Road Contractors .....	8	Postage Machines .....	8
Payphones & Smartphones .....	8	Uniforms .....	5
Pest Control.....	10	Rest Homes .....	10
Pet Shops.....	9	Restaurants & Bars (except fast foods).....	10
Petroleum Distributors		Road Builders .....	8
Bulk Plant Tanks.....	20	Roller Rinks .....	10
Service Station Equip & Pumps.....	10	Rubber Products Manufacturing.....	15
Tanks - Fiber .....	20	Rubber Recycling Machinery .....	8
Tanks - Steel .....	15	Safes.....	12
Pharmacy.....	9	Sand Mining.....	8
Pharmaceutical Manufacturing.....	12	Sandwich Shops.....	8
Photo Processing Lab (One Hour).....	6	Sanitary - Garbage .....	10
Physicians .....	10	Sanitary - Sewer Plants.....	30
Pipe - Concrete Manufacturing.....	12	Satellite Dish.....	10

Savings & Loan Association.....	12	Television & Radio Broadcasting.....	6
Sawmills - Permanent.....	10	Antennas.....	10
Sawmills - Portable.....	6	Manufacturing.....	10
Scientific Equipment.....	10	Mini Cams.....	8
Seafood Processors.....	12	Textile Production	
Security Equipment.....	10	Excluding Finishing & Dyeing.....	12
Service Station Equipment (Except Tanks),		Including Finishing & Dyeing.....	10
Lifts.....	10	Theater Equipment.....	10
Shipyards.....	12	Tire – Manufacturing.....	15
Shoe Repair.....	15	Tire – Recapping.....	12
Shopping Carts.....	5	Tire – Recycling.....	8
Signs		Tire - Retail Sales.....	9
Billboards – Metal.....	20	Tobacco & Tobacco Production.....	15
Billboards – Wood.....	15	Tourist Attractions.....	10
Neon.....	10	Tower - Radio & TV.....	20
Plastic – Illuminated.....	10	Tractor Dealers.....	9
Small-wares.....	5	Tractors – Farm.....	8
Soft Drink Bottler.....	12	Truck Lines.....	10
Sporting Goods - Retail.....	9	Typewriters.....	10
Stationary – Retail.....	9	Variety Stores.....	9
Steel Manufacturing.....	20	Vegetable Oil Products.....	20
Stone Products Manufacturing.....	15	Vegetable Processors – Canners.....	12
Storage Sheds.....	10	Vending Machines.....	8
Storage Tanks		Veterinary Equipment.....	10
Fiberglass.....	20	Video Store Tapes /Games Rental.....	2
Metal.....	15	VCR & DVD Rental.....	6
Sugar Manufacturing.....	20	Warehouse Fixtures.....	10
Tanning Salons.....	10	Water & Sewer Systems.....	30
Taverns.....	10	Water Transportation – Barges.....	20
Telecommunications (Local Exchange, Interstate,		Water Treatment.....	30
Inter-exchange and Cellular.)		Well Drilling.....	12
Analog Switching.....	6	Wood Products Manufacturing.....	10
Digital Switching.....	6	X-Ray Machines.....	10
Circuit, Digital.....	6		
Circuit, Analog.....	6		
Circuit, Optic.....	6		
Other Central Office Equipment.....	10		
Information/Origination Equipment.....	6		
Metallic Cable.....	12		
Fiber Cable.....	20		
Poles.....	20		
Conduit.....	20		
Radio Frequency Channel & Control.....	6		
Power equipment.....	12		
Antennae.....	10		
Towers.....	20		
Transmission Equipment.....	6		
Cellular Phones.....	5		
Telephone Equipment.....	10		
Call Centers.....	8		