RECLASSIFICATION COMPONENT CHECKLIST

What we look for, grouped by recovery period. Walk your own building with this.

Representative, not exhaustive. Whether any specific item qualifies depends on how it is attached, what it serves and whether it can be removed without damage — which is what the engineering and the documentation in a study establish.

5-year — interior, serving the operation not the building

- Carpet, vinyl plank, VCT and other removable floor coverings
- Cabinetry, vanities, countertops and non-structural millwork
- Appliances, kitchen equipment and their dedicated power and plumbing
- Decorative, accent, display and task lighting
- Dedicated electrical circuits, panels and drops serving equipment
- Data, communications, security, access control and camera cabling
- Window treatments, blinds and decorative wall coverings
- Demountable partitions and movable wall systems
- Process piping, compressed air, medical gas, refrigerant lines
- Specialty exhaust and dedicated ventilation serving equipment
- Interior and exterior signage, awnings and canopies
- Pool, spa and fitness equipment; hot tubs; entertainment systems

7-year — furniture, fixtures and equipment

- Office and common-area furniture and workstations
- Loose fixtures, shelving and gondolas
- Recreation, therapy and specialty equipment retained by the owner
- Certain telephone and communications equipment

15-year — land improvements, outside the building line

- Asphalt and concrete paving, base course, sealcoat and striping
- Curbing, sidewalks, ADA ramps, wheel stops and bollards
- Site and parking lot lighting, poles, bases and landscape lighting
- Landscaping, planting, sod, irrigation and screening
- Fencing, gates, gate operators, retaining walls and site walls
- Storm drainage, catch basins, detention and retention structures

- Site utilities and trenching outside the building line
- Monument sign foundations, flagpoles and mail kiosks
- Patios, decks, pool decking, playgrounds and sport courts
- Docks, boat lifts and shoreline improvements
- Qualified improvement property — interior work on nonresidential buildings after occupancy

27.5 or 39-year — the building

- Foundations, structural frame, floor slabs and roof structure
- Exterior walls, cladding, windows and doors
- HVAC serving the building generally
- Core plumbing, restrooms and general electrical service
- Elevators, escalators, stairs and life-safety systems
- Fire protection mains and risers

Not depreciable

- Land
- Original clearing, grubbing and general grading preparing raw land for first use
- Land acquisition costs, permanent easements and rights of way