

# COUNTY OF LAKE



## Capital Asset Policy

Prepared by  
Auditor-Controller's Office

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**COUNTY OF LAKE  
Capital Asset Policy**

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I. SCOPE

This policy applies to all County Departments under the supervision and control of the Board of Supervisors or for which the Board is the ex-Officio governing body.

II. RESPONSIBILITIES

It is the responsibility of the Office of the Auditor-Controller and the County Administrative Office to administer and oversee the provisions of this policy.

III. PURPOSE

The purpose of this policy is to safeguard, maintain, and provide uniform guidelines and procedures for classifying, valuing, and accounting for Capital Assets and Inventory Items owned by the County of Lake. This policy is completed in compliance with all required federal and state legislation, to include The Governmental Accounting Standards Board (GASB).

IV. DEFINITIONS

- Capital Assets – land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Governments use Capitalization Thresholds to avoid capitalizing insignificant items. [for additional details see section VI General Valuation]
- Capitalization – the process by which recognition of asset-related expenditures is deferred for reporting purposes, and in most cases spread across the useful life of the asset. This occurs because assets provide a benefit for more than one reporting period, and expenditures benefit the current period only.
- Capitalization Threshold – dollar value at which government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. [for additional details see section V. Capitalization Threshold]
- Useful Life – the period during which a capital asset provides service, which is estimated in the calculation of periodic depreciation and amortization expense. [for examples see Exhibit A - Capital Asset Useful Lives]

V. RECORDS

County Capital Asset Listings shall be maintained by the Auditor Controller Department in the County Capital Asset Management System and will be distributed annually for Department Head certification. See sections VI – X below for more information

regarding what should be included within County Capital Asset Listings.

VI. CAPITALIZATION THRESHOLD

Assets acquired through any means (purchase, transfer, donation, etc.) should be evaluated by the department owning the asset to determine if criteria for capitalization have been met; details to consider include asset category, project duration, unit cost and capitalization threshold. Individual assets with capitalizable costs totaling an amount equal to or greater than the threshold listed in the table below for that asset category will be included in County Capital Asset Listings.

Please note that threshold amounts for Equipment have changed effective October 1, 2024, from \$5,000 to \$10,000. This higher threshold applies prospectively to new awards issued on or after October 1, 2024. This mean that any awards already existing prior to October 1, 2024, will have the old \$5,000 threshold in effect.

Classification	Useful Life	Capitalization Threshold as of October 1, 2024
Land (always capitalized)	n/a	\$ --
Structures and Improvements	at least one year	\$25,000
Equipment	at least one year	\$10,000
Infrastructure	at least one year	\$25,000

VII. GENERAL VALUATION

Capital assets are generally acquired by purchase, transfer, or donation. Capital assets acquired by purchase or transfer (i.e., from another department) shall be accounted for at historical cost, or if historical cost is not able to be determined, an estimated cost at the time of acquisition should be used. Historical cost includes original purchase price plus all ancillary costs necessary to place the asset into its intended location and condition for use (a.k.a. Capitalizable Costs). Charges for freight and transportation, site preparation, initial vehicle registration, and sales and use taxes are considered to be ancillary costs. Donated assets should be recorded at their estimated fair market value on the date of the donation.

Expenditures after acquisitions like Repairs & Maintenance (R&M) should not be capitalized because they maintain the assets' utility and capacity to provide service. Expenditures that materially add to the value of the property, appreciably extend its life, or appreciably increase service capacity can be capitalized and are described as betterments or improvements. Vehicle improvements are typically rare and usually include overhauling the drivetrain. Structure improvements are more common; examples include remodel costs, HVAC system replacement, and roof replacement.

See County Chart of Accounts for additional information regarding how to categorize and code several types of expenditures.

## VIII. CAPITAL ASSET DEFINITION

Capital assets have two main categories, Tangible and Intangible, each of which has subcategories described below.

- Intangible Assets – typically have no physical substances, such as water rights, copyrights, trademarks, patents, goodwill, and so-called right-to-use assets. Intangible assets must be able to be identifiable, either because the asset is separable or because the asset arose from contractual or other legal rights. The asset is separable if it can be sold, transferred, licensed, rented, or exchanged. Right-to-Use (RTU) assets include *Leases* meeting the criteria defined in Government Accounting Standards Board pronouncement GASB-87, and *Subscription Based Information Technology Arrangements* (SBITA) as defined by GASB-96. Right-to-Use assets arise from contractual obligations; the associated measurement and recognition criteria are particularly complicated and continue to evolve as additional guidance and clarification is promulgated, as a result determination of what constitutes a RTU will be made by the Auditor Controller.
- Tangible Assets – have physical substance, such as land, improvements to land, right-of-way and other easements, buildings, vehicles, machinery, equipment, and infrastructure. Tangible assets have significant value and are of a permanent nature.

The criteria for determining what constitutes a capital asset and the appropriate asset category will be based on estimated useful life and capitalization threshold. Capital assets are generally classified in six categories on financial reports, which include land, structures and improvements, equipment, infrastructure, construction-in-progress, and right-to-use (with subcategories for RTU-Structures, RTU-Equipment, & RTU-SBITA). Each category has its own capitalization criteria as defined below in subsections A-F.

### A.) LAND

Land is defined as real property that is purchased or acquired by gift or bequest for operating purposes regardless of value. Other definitions of land are rights-of-way, easements, forest preserves, and real estate purchased for street or road construction purposes.

Land shall be capitalized without regard for significance of cost. Right-of-way and other easements shall be capitalized along with the underlying land. The acquisition cost of land (capitalizable costs) should include but not be limited to the purchase price, appraisal and negotiation fees, all closing costs, survey fees, title search fees, filing costs, costs of consents, relocation costs, condemnation costs, costs to clear land for use, and any demolition or removal of structures. Land acquired by gift or bequest is recorded at fair market value at the date of acquisition. If another

government entity purchases land on the county's behalf using funds that otherwise would have been remitted to the county (grant monies) then the transaction is akin to a purchase and receives the same accounting treatment. The cost of the land shall be reduced by the sale of salvage materials.

## B.) STRUCTURES AND IMPROVEMENTS

Structures are defined as physical property which is permanent in nature or immovable and is used for operating purposes and have an initial cost of **at least \$25,000**. The cost of structures includes the cost of improvements, permanently attached fixtures, machinery, and other components that cannot be removed without damage or that function as part of the structure, such as furnaces, air conditioners, elevators, wiring, and lighting fixtures. When buildings are constructed, all identifiable costs are included, such as contract costs, architects' fees, costs of permits and licenses, accident or injury costs, payment of damages, and insurance.

Improvements like structural remodels, renovation, alterations, and repairs to existing structures that increase the value of the property, or lengthen its life, shall be capitalized. The capitalized cost of improvements should be **at least \$25,000**. Improvements may also include any other costs, as determined by the Board of Supervisors.

Improvements with limited lives made to existing parcels of land, such as fences, driveways, parking lots, pavement, landscaping, and sidewalks, should be considered land improvements, and shall be depreciated over their estimated useful lives.

The capitalized cost of land improvements should be **at least \$25,000**. Land improvements may also include any other costs, as determined by the Board of Supervisors.

Donated structures and improvements are capitalized at the fair market value at the date the assets are received.

## C.) EQUIPMENT

Equipment includes moveable personal property of a relatively permanent nature and a unit cost of **at least \$5,000** and a useful life of at least one year. Some examples of moveable equipment are computers, vehicles, furniture, fixtures, and telecommunications.

Equipment acquired at a value of at least \$5,000 is capitalized. Cost of equipment should include purchase price; construction costs; freight, shipping and handling charges; sales, use, or other transportation taxes; and installation costs. Warranty contracts purchased in conjunction with an asset should also be included in the cost

of the asset.

A unit of equipment is defined for purposes of this policy as an individual item, or group of items, which is usable for its intended function, and which cannot be separated without a diminishment in the usability of the item for its intended purpose. A group of smaller items that would not individually meet the capitalization threshold (for example, office chairs) should not be capitalized. The following are examples of units and associated capitalizable costs:

- Upgrading personal computers: enhancements to an existing system will be capitalized if the upgrade meets the \$5,000 threshold. The value of the upgrade will be added to the book value of the asset (a.k.a. carrying value = historical cost less accumulated depreciation).
- Replacement furniture or furniture for department remodels will be considered equipment and capitalized by unit if the cost exceeds \$5,000.
- Modular furniture that is not part of a structure will not be capitalized, unless the cost is \$5,000 or greater.
- Labor costs included in the purchase price of an item at the point of purchase are included in the cost of the equipment and shall be capitalized. Labor costs that are necessary for the assembly or installation of the original item, but ordered separately from the equipment, should be included in the cost of the equipment. Incidental labor costs (e.g., installing a utility bed on a truck, or installation of a light bar on a police vehicle) are not capitalized. The moveable equipment would be capitalized as a separate asset if the capitalization threshold of \$5,000 is met.

Capital assets that are required to be accounted for by virtue of Federal or State reporting requirements, i.e., grants, and awards with capital asset criteria, otherwise in conflict with County policy, shall also be included in the County Capital Asset Listing. Other exceptions to the \$5,000 capitalization threshold and one year minimum useful life requirement which shall be included in the County Capital Asset Listing include weapons; small items vulnerable to theft, misuse, or loss; and any other items as designated by the Auditor-Controller or the Board of Supervisors shall be included in the County Capital Asset Listing.

Expenditures that do not materially add to the value of property, increase its capacity to provide service, or appreciably prolong its life, but merely keep it in an ordinary, efficient operating condition are considered to be repairs & maintenance (R&M) costs and are not capitalized.

#### D. INFRASTRUCTURE

Infrastructure assets include public domain general capital assets that are immovable and of value only to the County and have a much greater useful life expectancy than most capital assets. This includes land and structures used for

networks and systems and subsystems not classified as land or structures and improvements. Common examples of infrastructure systems and subsystems include roads, bridges, streets, sidewalks, dams, water and sewer systems, drainage, and lighting systems.

Infrastructure with a value of \$25,000 or greater will be capitalized. Infrastructure includes highways, guard rails, tunnels, sidewalks and curbs, culverts, dams and dikes, landscaping, docks and piers, storm piping, gas distribution piping, sea walls, head wall systems, electrical systems, and airport runways. The cost of infrastructure includes all expenditures in connection with their acquisition, such as the value of construction cost, grading of land, fixtures attached to the structure: (i.e., lighting, heating & air equipment) architect, engineering, payment for damages, and permits and licenses.

Reductions should apply to the costs of infrastructure for the sales of salvage from materials charged against construction or for any discounts, rebates, or allowances.

#### IX. CAPITAL LEASES AND LEASE PURCHASE AGREEMENTS

Capital Leases (a.k.a. Lease Purchase Arrangements) are to be accounted for in a manner similar to purchases of capital assets with long-term credit terms. Capital Leases include all arrangements to lease land, buildings and structures, or equipment which the County acquires substantially all of the benefits and risks inherent in the ownership of the asset and which the County intends to assume ownership rights when the lease is paid off. The cost of the asset should be capitalized at the time the asset is placed in service, and the asset value should be equal to the total principal to be paid over the life of the lease, plus any down payments at the beginning of the lease.

- GASB-87 Leases arise from contracts that convey control of the right to use another entity's nonfinancial asset that does not meet the criteria of a SBITA or Public Private Partnership (PPP).
- GASB-94 PPP (Public-Private and Public-Public Partnerships) arise from arrangements where a local government entity (transferor) conveys the control of the right to use its nonfinancial asset to the operator (government or nongovernmental entity) to provide public services.
- GASB-96 SBITAs (Subscription Based Information Technology Arrangements) arise from contracts that convey control of the right to use another entity's IT Software or in combination with tangible IT Assets.

#### X. CAPITAL PROJECTS, CONSTRUCTION IN PROGRESS, & CONSTRUCTION BY FORCE ACCOUNTS

Capital project expenditures (a.k.a. capital outlays) are typically for the acquisition or

construction of major facilities (other than those financed by proprietary funds) where the project spans multiple fiscal years.

A capital project can include the combination of several different assets, such as the purchase of land and construction of a building, complete with furniture and fixtures. When fixtures are included with original construction costs they shall be capitalized as part of the structure. Fixtures that are added after the original construction, regardless of purchase date, will be capitalized based on the individual unit value.

A capital asset outlay account reflecting the cost of construction work for projects not yet completed will be used to record construction in progress. These recorded costs shall include any retentions being withheld by the County and to be paid after completion of the construction projects. Upon completion of a project, all previously recorded costs associated with the project are reclassified from the construction in progress account to the appropriate capital asset account(s), usually Structures and Improvements or Infrastructure.

The Auditor-Controller shall be notified of any construction projects, and significant repair projects that may constitute an "improvement" of the original asset. Departments shall track costs associated with these projects and provide these totals with supporting documentation to the Auditor-Controller to record the amounts as construction in progress, as appropriate. Departments shall notify the Auditor-Controller promptly upon completion of the projects. Annual Construction in Progress documentation must be sent to the Auditor Controller by the last business day in July.

The "Construction by Force" account should be used when a government utilizes its own personnel instead of an outside contractor to construct an asset or place it in its intended location and condition for use (capitalizable costs). Construction performed by County staff is recorded in the same manner as if acquired by an outside contractor. These costs are initially charged to the cost accounts of the department performing the construction. Project costs include direct labor, materials, equipment usage, and overhead. Overhead of the department should be limited to those items that can be distributed based on direct labor. Administrative overhead may be capitalized when clearly related to the construction outside of the cost center.

## XI. INVENTORY OF CAPITAL ASSETS

Each elected and appointed County Department Head in charge of any office/department and the Executive Officer of each special district whose affairs and funds are under the control of the Board of Supervisors shall be held responsible for recording, maintaining, safeguarding, and properly utilizing all capital assets under their respective areas of responsibility in conduct of County business. Department Heads who are provided or use County-owned capital assets may be held pecuniary liable for misuse, damage, or loss from inadequate security and /or shown to be reckless towards procedures as set forth in this Policy. The Auditor-Controller will monitor compliance with appropriate property accounting requirements as delineated in Section 24051 of the California Government Code.

The Office of the Auditor-Controller will maintain the County Capitalized Asset Management System database, establish depreciation life schedules for classes of assets for department use, and monitor compliance of the County's Capital Asset Policy. Departments shall assign an inventory control number to all assets purchased. This identification number shall be in tag form, or similar type of system, and placed on said equipment/asset and be prominently displayed for easy identification. This Auditor-Controller will enter the equipment/asset into the County Asset Management System using this identification number. Department Heads shall notify the Auditor-Controller's Office upon the discovery of needed replacement of worn, removed, or defaced asset tags and provide the new number assigned.

The Auditor-Controller shall submit the capitalized fixed asset listing to each department by July 10<sup>th</sup> of each year to be verified, updated, and signed by the Department Head. The updated and signed departmental listings are due back to the Auditor-Controller by July 31<sup>st</sup> of each year. The capital asset records and listings shall be maintained by the Auditor-Controller for a period of at least five years and shall be provided to the external auditors for review and be used for financial reporting purposes.

Land will be recorded using the Assessor's parcel numbers. Buildings will be identified or numbered in a consistent manner as prescribed by the Auditor-Controller. The Auditor-Controller will periodically conduct on-site asset inventory audits at his/her discretion or as requested by the Board of Supervisors.

## XII. ACCOUNTABILITY OF CAPITAL ASSETS

Lost or missing inventory shall be reported to the Auditor-Controller either on the annual capitalized fixed asset listing or on a Property Transfer Form. Any presumed stolen inventory shall be reported to the Sheriff, County Administrative Officer, and the Auditor-Controller immediately upon discovery of such suspected theft.

The County Administrative Officer shall notify the Auditor-Controller of the need to conduct a departmental physical inventory prior to the permanent departure or change in area of responsibility of a Department Head. Department Heads are expected to be cognizant of this requirement. The Auditor-Controller, in cooperation with outgoing and incoming Department Heads, will conduct a physical inventory. The Auditor-Controller's Office will provide asset listings and certification forms for this transfer. Any missing inventory will be immediately reported to the County Administrative Officer and the District Attorney for investigation. Upon approval of the Administrative Officer, final payroll remuneration shall be made directly following review and reconciliation of the departing Department Head's Capital Asset Inventory Affidavit by the Auditor-Controller's Office.

Budgets for fixed asset items should be as follows:

- Fixed assets meeting the capitalization threshold: Fixed asset account group xxx.60-00 through xxx.62-79 – Fixed Assets.
- Construction projects: Fixed asset account group xxx.63-00 through xxx.63-99 – Fixed Assets – Construction in Progress. Note: Depending on type, it may be reclassified to Land or Buildings and Improvements upon completion of project.
- Fixed assets under the capitalization threshold: Account xxx.38-00 – Inventory Items.
- Maintenance to fixed assets: Account xxx.17-00 through xxx.18-00 – Maintenance-Equipment or Maintenance-Buildings & Improvements.

Capitalized fixed assets shall be submitted for payment with a Fixed Asset Control Form. If this form is not attached, the claim process will be delayed. Fixed assets falling under the capitalization threshold do not require a Fixed Asset Control Form to be submitted; however, departments must set up a mechanism for documenting their inventory listing add/changes/deletes. This mechanism must be approved by the Auditor-Controller.

Whenever a capital asset is transferred retired, sold, or otherwise abandoned, the department which owned the asset must submit a Property Transfer Form to the Auditor-Controller.

### XIII. PURCHASING CAPITAL ASSETS

The Board of Supervisors approves the purchase of capital assets as part of the adoption of the annual County budget or during the budget year by action at a regular or special meeting. Approval of capital assets as part of the normal budget adoption process is the preferred method for obtaining capital assets. Capital asset purchases not previously approved by the Board of Supervisors during the budget adoption process must be approved as a budget transfer.

All purchases of capital assets are to be submitted with a Fixed Asset Control Form to the Auditor-Controller's Office. After verification of available funds, the purchase is in compliance with County policy, and includes all required forms, the Auditor-Controller's Office will process the payment request through accounts payable.

### XIV. DISPOSITION OF PROPERTY

Department Heads will comply with the following procedures for capital assets that are lost, stolen, considered surplus, or transferred:

- The Department Head responsible shall immediately file a Property Transfer Record with the County Auditor-Controller for capital assets that are lost, stolen, destroyed, or otherwise unaccounted for. If burglary or theft is suspected, the Department Head shall immediately notify the Sheriff and County Administrative Officer.
- Capital assets are to be considered surplus once determination indicates that serviceable use has expired and cost-effective reparability is unobtainable. A Property Transfer Record shall be submitted to the Auditor-Controller's Office, which will then notify the County Administrative Officer. The Auditor-Controller's Office shall provide the Administrative Office with a list of surplus inventories upon request.
- The Administrative Office will submit the list of surplus inventories to the County Board of Supervisors for their approval prior to disposition.
- A Property Transfer Record must be submitted to the Administrative Office and the Auditor-Controller's Office, prior to the replacement of capital assets transferred between Departments.

### XV. DEPRECIATION

Depreciation represents the recognition of the cost of an asset over time, by calculating its estimated loss in value during each accounting period in its useful life. Depreciation expense will be recorded in the County Asset Management System and reported in the government-wide financial statements.

Land is not depreciated. All other capital assets will be depreciated over their estimated useful lives using the straight-line method of allocation at the beginning of the second year the assets are placed in service. In determining an estimated useful life, consideration should be given to an asset's present condition and how long it is expected to meet service demands. For calculating depreciation, all depreciable property is considered to have no salvage value.

XVI. FORM DESCRIPTION AND USAGE

The Auditor-Controller's Office will provide a Fixed Asset Control Form or Property Transfer Form for all requested acquisitions, transfers, deletions, or surplus inventory change requests. These forms are available on the County intranet site.

Questions concerning inventory procedures may be directed at the Auditor-Controller's Office at 263-2311 or [auditor@lakecountyca.gov](mailto:auditor@lakecountyca.gov). All County Department Heads should be aware of their responsibility for the proper care and reporting of County-owned assets.

EXHIBIT A

COUNTY OF LAKE  
CAPITAL ASSET USEFUL LIVES

**By Class:**

Computer Equipment = 5 years  
Miscellaneous Equipment = 15 years  
Nondepreciating Equipment = 5 years  
Office Equipment = 7 years  
Vehicle Equipment = 5 years

Heavy Miscellaneous Equipment = 12 years  
Heavy Office Equipment = 10 years  
Heavy Vehicle Equipment = 5 years

Buildings & Improvements = 50 years  
Buildings & Improvements 10 yrs = 10 years  
Buildings & Improvements 15 yrs = 15 years  
Buildings & Improvements 20 yrs = 20 years

Heavy Buildings = 30 years  
Heavy Improvements = 50 years

Infrastructure-Airport = 20 years  
Infrastructure-Bridges = 100 years  
Infrastructure-Curbs/Sidewalks = 50 years  
Infrastructure-Dams = 40 years  
Infrastructure-Irrigation systems = 40 years  
Infrastructure-Lights = 50 years  
Infrastructure-Parks = 50 years  
Infrastructure-Piers/Docks = 40 years  
Infrastructure Roads = 100 years  
Infrastructure Water/Sewer = 50 years

**Examples:**

**Computer Equipment:**

	Useful Life
GPS Mapping Equipment	5
Software	5
Network Equipment	5
Servers	5

**Misc Equipment:**

Addressing equipment	15
Animal trapping equipment	15
Appliances household, not part of a building	15
Audio-visual equipment	15
Automobiles, light trucks, and motorcycles	15
Boats and motors	15
Buildings, movable	15
Cameras, picture taking equipment	15
Communications equipment, radio equipment, fax	15
Data processing equipment (computer, software, glare guard)	15
Dictating machines	15

EXHIBIT A

COUNTY OF LAKE  
CAPITAL ASSET USEFUL LIVES

**Misc Equipment (continued):**

Duplicating machines, mimeo and spirit (not Xerox type)	15
Election equipment	15
Equipment and trucks (contractor type), forklifts	15
Farm equipment, special purpose	15
Fire fighting equipment	15
Food handling equipment, furniture	15
Garage equipment	15
Household furnishings, exercise equipment, game room, etc.	15
Janitorial/housekeeping equipment/laundry/ladders	15
Laboratory equipment	15
Landscaping equipment	15
Law enforcement equipment	15
Mail handling equipment	15
Maintenance/installation equipment	15
Medical/surgical equipment	15
Microfilm equipment	15
Park equipment (bench, slide, outdoors furniture)	15
Photo processing equipment	15
Printing equipment	15
Scales, weighing devices	15
Shop equipment, tools	15
Surveying/engineering equipment	15
Time/date stamps, check protectors, numbering machines	15
Tools, power/portable/hand	15
Trailers, without permanently mounted equipment	15
Warehouse handling/storage equipment, lockers	15

**Office Equipment:**

Accounting machines	7
Adders and calculators	7
Copy machines	7
Office furniture, easels, not machines	7
Office equipment (not listed under any other code)	7
Phone systems	7
Typewriters, electric/manual	7
Workstations	7

**Non-Depreciating Equipment:**

Law enforcement weapons	5
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**Vehicle Equipment:**

Passenger vehicles	5
Trucks	5
Vans	5

**EXHIBIT A**

**COUNTY OF LAKE  
CAPITAL ASSET USEFUL LIVES**

**Buildings and Improvements:**

Basic structure	see by class listing
Ventilation and heating systems	see by class listing
Air conditioning	see by class listing
Electrical and lighting systems	see by class listing
Elevators/escalators	see by class listing
Plumbing, pipes, and fixtures	see by class listing
Sidewalks, parking, and landscaping	see by class listing
Fire alarms, sprinkler systems	see by class listing
Reservoirs	see by class listing
All other improvements	see by class listing

**Infrastructure:**

Airport runways	20
Bridges	100
Curbs/Sidewalks	50
Culverts	20
Dams	40
Drainage systems	50
Irrigation systems	40
Landscaping	40
Piers/Docks	40
Roads – asphalt	100
Sewer systems	50
Water systems	50
Waterways	50