**Section 605.206 List of General Retirement Units**

a) In all accounts where they occur, the following shall be considered a retirement unit if costing more than $100 and not an integral part of the retirement unit specifically listed:

1) Assembly for two or more retirement units;

2) Blower or fan;

3) Control installation, automatic, semi-automatic, or remote (such as pressure, speed, level, weight and volume regulators);

4) Coupling device (such as a speed reducer, speed increaser, clutch coupling, etc.);

5) Driving unit (such as a prime mover, motor, gas engine, etc.);

6) Enclosure for two or more retirement units (fence, guard railing, ect.);

7) Foundation for a unit of equipment, when not an integral part of a building and which is not intended to outlast the equipment for which provided;

8) Instrument or device for indicating, measuring, recording, or weighing;

9) Landscaping, grading of land improvements (complete at one location);

10) Piping, a run of any system (oil, steam, water, etc.) (6 inch and over in size, with or without valves, between two or more units of property and/or a header) (See subsection (b));

11) Piping header, 6 inch and over in size (See subsection (b));

12) Platforms, ladders, stairs, runways (complete section);

13) Pump;

14) Road, walk, parking lot, etc.;

15) Tank, vessel, bin, sphere, holder, etc.;

16) Valve, power operated, pressure reducing, atmospheric relief, 6 inch nominal pipe size and larger or relatively costly valve; and

17) Weighing device.

b) Whenever appropriate, the "piping" cost of additions and retirements shall include all costs for pipes, valves, fittings, specials, covering, hangers, supports, etc. pertaining to the run or header in question.

c) In Retirement Unit Accounts 301 and 348, the article "a," "an," or "the," as appropriate, should be read in connection with each listed retirement.