9.005 Building and Structure.

Building, structures and other items of a semi-permanent or permanent nature shall be considered tangible personal property, if and when they are severed from the real property upon which they reside, and shall be reported in the same manner as all other surplus properties. In addition, the legal description of the location, size, type of construction, and reason for removal shall be noted. In the Certification of Surplus Property see Florida A & M University Rule 6C3-9.004, F.A.C.