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When printing the schedules please check to be sure the following contents are included.

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Individual valuation schedules can be found in the following groupings:

Schedule Grouping	Schedule Numbers
Personal Property Schedules:	0 through 19
Industrial Property Schedules:	20, 44, 46, 48, 50 through 63, and 93
Equipment Valuation Supplement:	23, 24, 26, 28 through 33, 43, 45, 47, 49, 64 through 69, 80, 89 through 92, and 94 through 99
Supplemental Schedules:	21, 22 (Tanks), 25, 27 (Postage Meters), CATV, Wireless Communication, and ISP equipment

Item	Schedule	Function Code
		(For County Use Only)
Α		
Accounting machines	9	300
Acetylene & oxygen tanks	22	607
Aerial photo & mapping equipment	12	534
Agricultural equipment (See note #1.)		
Air compressors, mobile	2	302
Air compressor, stationary	17	303
Air cond/ heating contractor	3	304
Air cond/ heating unit	3	305
Aircraft small tools	21	619
Aircraft test equipment	2	414
Aircraft - other (See note #2.)		
Airline operations equipment	4	307
Airline - cargo tractor	68	680
Airline - radio equipment	13	553
Airline - tow tug	31	573
Airline - waste disposal	5	584
Alarm system/burglar alarm	13	317
Aluminum fabricating	57	318
Apartment furniture, fixtures, and equipment	11	565
Apiary, bee suits, veils, gloves, & smokers	21	301
Apiary machinery and equipment	6	341
Apparel manufacturing	53	322
Apparel store furniture and fixtures	6	323
Appliance repair furniture, fixtures, and equipment	5	324
Arcade games, electronic, and solid state pinball (usually built after 198	80) 25	657
Arcade games, electro mechanical pinball (usually built before 1980]	4	319
Artwork (Leave at 100 percent.)		
Archery equipment manufacturing machinery and equipment	11	325
Architect furniture, fixtures, and equipment	14	326
Asphalt paving - in place	63	308
Auto parts store furniture, fixtures, and equipment	12	328
Auto repair shop/garage machinery and equipment	5	329
Automated Teller Machine ATM	13	337
В		
Bakery, candy & confection manufacturing	56	336
Bank furniture, fixtures, and equipment	13	337
Bar/tavern/cocktail furniture, fixtures and equipment	9	339
Barber & beauty shop furniture, fixtures, and equipment	12	338
Batteries, leased commercial	3	340
Beekeeping, apiary, suits, veils, gloves, & smokers	21	301
Beekeeping/ apiary machinery and equipment	6	341
Bicycle shop machinery and equipment	5	342
Billboards	12	593
Billiard parlor furniture, fixtures, and equipment	11	542
Bins, lockers & racks	4	346
Biscuit manufacturing	56	347
Blueprinting/drafting equipment	14	403

Item	Schedule	Function Code
		(For County Use Only)
Boats-pleasure	10	351
Boats-rental/resort, commercial	6	350
Boat shop - repair, machinery and equipment	5	352
Book binding	54	345
Bottling & soft drink manufacturing	56	353
Bowling-house balls	3	333
Bowling-lanes	16	354
Bowling-pinsetter/scoring	5	332
Brewery equipment	15	298
Brick & clay manufacturing	60	356
Burglar alarm systems	13	317
Business school furniture and fixtures	5	575
Butane, propane, liquified gas tanks (See Misc. Tools and Equip. Sche		607
Butcher shop furniture, fixtures, and equipment	13	360
	15	500
C		
Cable: transmitting/receiving communication signals (See CATV Sche	dules] 36	381
CATV systems (See note #3.)		
Cabinet shop/woodworking machinery and equipment	12	361
Cannery	56	363
Car wash-full service	4	365
Car wash-racks	10	367
Car wash-self service	2	366
Cash register-auto scan	2	660
Cash register-conventional	9	661
Cell Sites (Refer to Wireless Communication Schedules)		
Cement manufacturing	60	368
Ceramic Kilns	56	320
Ceramic Molds	21	321
Chemical product manufacturing	50	369
Chiropractor furniture, fixtures, and equipment	7	496
Clothing manufacturing	53	322
Club & lodge furniture, fixtures, and equipment	13	373
Cocktail lounge	9	339
Coffee brewing equipment-leased	5	375
Coin-operated equipment (See note #4.)		
Cold storage/refrigeration plant	16	433
Computer systems & software (See note #5.)		
Minicomputers, mainframes, servers, peripherals	19	377
PCs, workstations and desktop peripherals	0	650
Concrete pre-mix equipment	4	544
Construction/heavy equipment (See Note #1.)		
Container manufacturing, metal	57	386
Container manufacturing, paper	58	387
Container, trash collection & hauling	8	439
Contractor, general	5	379
Contractor, A.C./heating	3	304
Contractor, concrete placing	4	378
Contractor, dry wall, taping, finishing	4	409
Contractor, electrical	4	411

Item	Schedule	Function Code	
		(For County Use Only)	
Contractor, floor covering	4	425	
Contractor, plumbing	4	540	
Contractor, roofing	4	570	
Coolers, walk-in & reach-in	14	561	
Copiers - desktop (See note #5.)	0	650	
Copiers (See note #5.)	19	390	
Costumes & clothing, rental	1	626	
Credit card automated equipment (excludes ATM)	2	660	
Credit card manual imprinter	9	462	
Crushing, equipment recycling	12	463	
D			
Dairy farm equipment	10	394	
Dairy industry, non-farm	52	395	
Data processing equipment	19	377	
Daycare furniture, fixtures, and equipment	11	467	
Dental equipment	7	496	
Dental small hand tools/pieces	21	619	
Department store furniture, fixtures, and equipment	6	399	
Dies & molds, foundry	9	400	
Drafting/blueprint equipment	14	403	
Drug store furniture, fixtures, and equipment	6	406	
Dry cleaning/laundry, coin-op	3	408	
Dry cleaning/laundry, professional	10	648	
Drywall taping/finishing machinery and equipment	4	409	
Duplicating equipment/mimeograph, etc.	19	348	
E			
Electrical contractor	4	411	
Electrical generating machinery and equipment	18	412	
Electrical product manufacturing	57	413	
Electronic equipment (Excludes most computers; See note #5)	2	414	
Electronic product manufacturing	46	415	
Electroplating machinery and equipment	10	416	
Engineering/scientific equipment	7	418	
Engineering/scientific small hand tools/pieces, glassware	21	619	
F			
Farm equipment (See note #1.)			
Fast food machinery and equipment	6	568	
Eacsimile machine (Eax machine - not computer peripheral - see note #		/17	

6	568
19	417
12	419
5	420
50	421
11	422
56	424
1	423
4	425
2	464
12	427
	19 12 5 50 11 56 1 4 2

Item	Schedule	Function Code
		(For County Use Only)
Flour, cereal & grain milling	59	(1 of county coo chay) 428
Food, fast machinery and equipment	6	568
Food handling machinery and equipment	4	429
Food product processing	52	430
Foundry	57	432
Fuel oil dealer/yard machinery and equipment	16	434
Funeral home/mortuary furniture, fixtures and equipment	15	436
Furniture refinish/upholstery	12	437
G		
	5	329
Garage, automotive machinery and equipment Garbage collection containers	8	329 439
Gas, industrial bulk plant (not tanks)	14	439
Gasoline & oil storage tanks (See Misc. Tools & Equip. Schedule.)	22	607
General contractor machinery and equipment	5	379
Glazier (glass installer) machinery and equipment	4	443
Go-cart	2	443 444
Golf course equipment (excluding tractors)	12	444
Golf driving range-balls (See note #1.)	21	445 405
Gravel pit M & E (See note #1.)	21	405
Greenhouse & nursery machinery and equipment	12	514
Grocery store furniture, fixtures & equipment (except refrigeration)	6	450
Grain elevators (See a cost manual; e.g., Marshall & Swift.)	U	430
H		
Hardware store furniture, fixtures, and equipment	12	451
Hatchery, poultry machinery and equipment	14	452
Health services equipment, medical	7	496
Health service small hand tools/pieces	21	619
Health spa furniture, fixtures, and equipment	13	560
Hearing aid clinics	7	496
Heating equipment (unit)	3	305
High tech manufacturing (e.g. semiconductor; See note #8.)	44	306
Hospital furniture, fixtures, and equipment	7	457
Hotel/motel furniture, fixtures, and equipment	12	458
House, rental furniture, fixtures, and equipment	11	565
Ice making equipment	17	460
Ice cream cabinet	14	561
Imprinter (e.g. credit/debit card)	9	462
Industrial buildings	61	651
Industrial gas bulk plant	14	440
Internet service provider equipment (See ISP Schedules)		
J		
Janitorial service equipment	2	464
Jewelry store furniture, fixtures, and equipment	6	465
K		
	40	400
Key duplication equipment	12	466

Item	Schedule	Function Code
		(For County Use Only)
Kindergarten furniture, fixtures, and equipment	11	(i ei eeunij eee enij) 467
Knitted goods manufacturing	48	468
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=	-	400
Laboratory equipment	7	469
Laboratory small hand tools/pieces, glassware	21	619
Landscaping equipment (excluding tractors)	12 12	470 471
Lapidary equipment		648
Laundry/dry clean professional Laundry/dry clean coin-op	10	408 408
	15	408
Leather products manufacturing machinery and equipment Libraries, professional (Refer to STC Professional Library Declaration		475
Lift trucks (See forklift in construction schedules.)	1.j	
Linoleum installation machinery and equipment	4	425
Liquified petroleum storage tanks (See Misc. Tools and Equip. Sched		607
Liduned perioleum storage tanks (See Misc. Tools and Equip. Sched Lithograph equipment	13	547
Lithograph equipment	13	482
Locker, frozen food machinery and equipment	12	432
Locker, frozen lood machinery and equipment	13	373
Logging equipment - Refer to note # 1 or the following schedules:	13	513
Logging equipment, new	43	671
Logging equipment, used	43 90	692
Lumber dealer, retail furniture, fixtures, and equipment	12	489
Lumber yard equipment-see forklift (new and used)	12	405
Lumber and wood products - Refer to the the following schedules:		
Plywood & veneer	58	485
Pulp, paper, & paperboard	58	486
Sawmill (Medium & large, see note #9.)	58	487
Sawmill (Portable & small, see note #9)	51	488
	01	+00
M		
Machine shop machinery and equipment, maintenance	14	492
Machine shop, production	11	491
Machinery manufacturing	57	493
Mailing machines & equipment (excludes postage meter)	10	494
Manufactured housing manufacturing equipment	57	504
Meat processing & packaging	52	495
Metal fabrication	57	498
Metal sheet fabrication	56	587
Medical equipment	7	496
Medical small hand tools/pieces	21	619
Metal shelving	13	588
Microfilming equipment	14	500
Microwave oven	2	667
Mimeograph/duplicating equipment	19	348
Mining & milling	93	502
Mobile home, rental furniture, fixtures, and equipment	11	565
Mobile office	16	505
Mobile yard equipment	51	506
Mortuary equipment	15	436

Item	Schedule	Function Code
		(For County Use Only)
Motel/hotel furniture, fixtures, and equipment	12	458
Motorcycle shop machinery and equipment	5	509
Musical equipment, rental	5	299
N		
Natural gas exploration & production	50	297
Neon signs	12	593
Newspaper computer	19	377
Newspaper machinery and equipment	13	547
Nursery & greenhouse machinery and equipment	12	514
Nursing home furniture, fixtures, and equipment	7	515
0		
	40	546
Office furniture, fixtures and equipment	13	516 300
Office machines, accounting Office machines (excluding computer)	9	517
Optical equipment	3	496
Orchard, wind machines (Refer to Orchard Wind Machine Valuation		490
Oxygen & acetylene tanks		607
		007
Р		
Packing/sorting machinery and equipment	14	521
Paint & varnish manufacturing	50	522
Painting contractor machinery and equipment	4	523
Pallets, crates and lugs (See Misc. Tools & Equip.)	21	524
Pallets: heavy plastic or wood with reinforced steel straps	4	310
Paper container manufacturing	58	486
Parking lot equipment	12	526
Parking meters	<mark>16</mark>	<u>527</u>
Paving, asphalt	63	308
Paving, asphalt machinery and equipment Pest control equipment	<mark>4</mark> 14	378 529
Petroleum exploration & production	50	529 297
Petroleum products, service station	4	583
Petroleum bulk plant	16	530
Photocopy equipment (not copiers)	10	348
Photography equipment	12	534
Photostat equipment	19	348
Pharmacy	6	406
Physical fitness equipment	13	560
Pinball machines	4	319
Plastics manufacturing	50	539
Plastic products manufacturing	54	538
Playground equipment	13	668
Plumbing shop machinery and equipment	4	540
Pool hall/billiards furniture, fixtures and equipment	11	542
Postage meters (See Postage Meters.)		
Power generation machinery and equipment	18	412
Pre-mix concrete machinery and equipment	4	544
Printers - desktop (See note #5.)	0	650
Printers - not desktop (See note #5.)	19	390

(For County Use Only) Printing and publishing 13 547 Professional equipment, medical 7 496 Professional medical small hand tools/pieces 21 619 Professional library (Refer to Professional Library Declaration) Professional reduces systems 5 5 5220 Pumps 7 4 385 Radio-telephone communication systems (Refer to Wireless Communication Schedules; Radio-telephones/pagers 7 6 5 5522 Radior/V. repair service 4 555 Radior/V. repair service 4 555 Radior/V. repair service 5 559 Recreational vehicle manual; e.g., Marshall & Swift or note #3.) Recording studio furniture, fixtures and equipment 5 559 Recreational vehicle manufacturing 57 6222 Recycling, crushing equipment 12 463 Refrigeration-display/freezer/cooler 14 5661 Refrigeration-display/freezer/cooler 14 566 Refrigeration-display/freezer/cooler 5 322 Rental loothing/costumes 1 5 532 Retrait actoriding furniture, fixtures and equipment 1 566 Refrigeration-display/freezer/cooler 5 322 Repair shop, auto repair garage 5 322 Repair shop, boats equipment/Skis 1 596 Repair shop, boats equipment/Skis 1 596 Repair shop, boats paginace 5 322 Repair shop, boats paginace 6 323 Retail torial for a 44 Restaurant table settings 4 4 Res	Item	Schedule	Function Code
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Sheet metal fabrication56587Shelving, metal13588Shelving, wood11589Ships & vessels (See boats above.)5587Shoes & leather manufacture15475Shoe repair15393Sign manufacturing equipment14592Signs/billboards/neon signs12593Ski hill equipment:20595Rental skis & boards2564Snow machines (mobiles), snow cats & grooming implements5627Terrain park equipment21569Rescue, & other ski hill equipment17566Small tools (See Misc. Tools & Equip. Schedule.)21619Soft drink dispensers1632Soft drink manufacturing56599Soft water service machinery and equipment4600Sofurare, computer (See note #5.)17685Solar panels17685Solar panel14491Sprinkler system (appraise and depreciate with building)56599Sprinkler system (appraise and depreciate with building)57385Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)56581Stereo1601501		12	586
Shelving, metal13588Shelving, wood11589Shelving, wood11589Ships & vessels (See boats above.)5Shoes & leather manufacture15475Shoe repair15393Sign manufacturing equipment14592Signs/billboards/neon signs12593Ski lifts, tows, & snow making equipment20595Rental skis & boards2564Snow machines (mobiles), snow cats & grooming implements5627Terrain park equipment17566Small tools (See Misc. Tools & Equip. Schedule.)21619Soft drink dispensers1632564Soft drink dispensers1632564Soft water service machinery and equipment4600505Solar panels17685501Solar panel making machinery & equipment11491491Sprinkler, system (appraise and depreciate with building)55557557Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)56595Stereo1601501		56	587
Shelving, wood11589Ships & vessels (See boats above.)5Shoes & leather manufacture15Shoe repair15Shoe repair15Sign manufacturing equipment14Sign shillboards/neon signs12Sign shillboards/neon signs12Ski lifts, tows, & snow making equipment20Ski lifts, tows, & snow making equipment20Sonw machines (mobiles), snow cats & grooming implements5Gez644Snow machines (mobiles), snow cats & grooming implements5Rescue, & other ski hill equipment17Small tools (See Misc. Tools & Equip. Schedule.)21Soft drink dispensers1Soft drink dispensers1Soft drink manufacturing56Soft drink manufacturing56Soft arpanels17Solar panels17Solar panels17Solar panel making machinery & equipment11Sprayers - tank, pump, and pressure4Sprinkler, Jawn (Refer to a cost manual; e.g., Marshall & Swift.)Stereo1Stereo1Stereo1		13	
Ships & vessels (See boats above.)Shoes & leather manufacture15Shoe repair15Shoe repair15Sign manufacturing equipment14Signs/billboards/neon signs12Signs/billboards/neon signs12Ski lifts, tows, & snow making equipment20Ski lifts, tows, & snow making equipment20Shoe repair2Statts & boards2Statts & boards2Shoe repair5Rental skis & boards2Shoe repair5Rental skis & boards2Shoe repair5Shoe repair1Shoe repair5Shoe repair1Shoe repair1Shof drink dispensers1Shof drink manufacturing5Solar panel making machinery &		11	589
Shoes & leather manufacture15475Shoe repair15393Sign manufacturing equipment14592Signs/billboards/neon signs12593Signs/billboards/neon signs12593Ski hill equipment:20595Rental skis & boards2564Snow machines (mobiles), snow cats & grooming implements5627Terrain park equipment21569Rescue, & other ski hill equipment17566Soft drink dispensers1632Soft drink manufacturing56599Soft water service machinery and equipment4600Software, computer (See note #5.)11491Solar panels17685Solar panels17685Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)51Stereo1601			
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Signs/billboards/neon signs12593Ski hill equipment:20595Ski lifts, tows, & snow making equipment20595Rental skis & boards2564Snow machines (mobiles), snow cats & grooming implements5627Terrain park equipment21569Rescue, & other ski hill equipment17566Small tools (See Misc. Tools & Equip. Schedule.)21619Soft drink dispensers1632Soft drink manufacturing56599Soft water service machinery and equipment4600Software, computer (See note #5.)50lar panels17Solar panels17685Solar panel making machinery & equipment11491Sprayers - tank, pump, and pressure4385Sprinkler system (appraise and depreciate with building)5prinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)5tereo1	Shoe repair	15	393
Signs/billboards/neon signs12593Ski hill equipment:20595Ski lifts, tows, & snow making equipment20595Rental skis & boards2564Snow machines (mobiles), snow cats & grooming implements5627Terrain park equipment21569Rescue, & other ski hill equipment17566Small tools (See Misc. Tools & Equip. Schedule.)21619Soft drink dispensers1632Soft drink manufacturing56599Soft water service machinery and equipment4600Software, computer (See note #5.)50lar panels17Solar panels17685Solar panel making machinery & equipment11491Sprayers - tank, pump, and pressure4385Sprinkler system (appraise and depreciate with building)5prinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)5tereo1	Sign manufacturing equipment	14	592
Ski lifts, tows, & snow making equipment20595Rental skis & boards2564Snow machines (mobiles), snow cats & grooming implements5627Terrain park equipment21569Rescue, & other ski hill equipment17566Small tools (See Misc. Tools & Equip. Schedule.)21619Soft drink dispensers1632Soft drink manufacturing56599Soft water service machinery and equipment4600Software, computer (See note #5.)11491Solar panels17685Solar panel making machinery & equipment11491Sprayers - tank, pump, and pressure4385Sprinkler system (appraise and depreciate with building)Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)56Stereo1601	Signs/billboards/neon signs	12	593
Rental skis & boards2564Snow machines (mobiles), snow cats & grooming implements5627Terrain park equipment21569Rescue, & other ski hill equipment17566Small tools (See Misc. Tools & Equip. Schedule.)21619Soft drink dispensers1632Soft drink manufacturing56599Soft water service machinery and equipment4600Software, computer (See note #5.)17685Solar panels17685Solar panel making machinery & equipment11491Sprayers - tank, pump, and pressure4385Sprinkler system (appraise and depreciate with building) Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)56	Ski hill equipment:		
Snow machines (mobiles), snow cats & grooming implements5627Terrain park equipment21569Rescue, & other ski hill equipment17566Small tools (See Misc. Tools & Equip. Schedule.)21619Soft drink dispensers1632Soft drink manufacturing56599Soft water service machinery and equipment4600Software, computer (See note #5.)17685Solar panels17685Solar panel making machinery & equipment11491Sprayers - tank, pump, and pressure4385Sprinkler system (appraise and depreciate with building) Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)56	Ski lifts, tows, & snow making equipment	20	595
Terrain park equipment21569Rescue, & other ski hill equipment17566Small tools (See Misc. Tools & Equip. Schedule.)21619Soft drink dispensers1632Soft drink manufacturing56599Soft water service machinery and equipment4600Software, computer (See note #5.)17685Solar panels17685Solar panel making machinery & equipment11491Sprayers - tank, pump, and pressure4385Sprinkler system (appraise and depreciate with building) Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)561	Rental skis & boards	2	564
Rescue, & other ski hill equipment17566Small tools (See Misc. Tools & Equip. Schedule.)21619Soft drink dispensers1632Soft drink manufacturing56599Soft water service machinery and equipment4600Software, computer (See note #5.)5750Solar panels17685Solar panel making machinery & equipment11491Sprayers - tank, pump, and pressure4385Sprinkler system (appraise and depreciate with building) Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)56	Snow machines (mobiles), snow cats & grooming implem	ients 5	627
Small tools (See Misc. Tools & Equip. Schedule.)21619Soft drink dispensers1632Soft drink manufacturing56599Soft water service machinery and equipment4600Software, computer (See note #5.)7685Solar panels17685Solar panel making machinery & equipment11491Sprayers - tank, pump, and pressure4385Sprinkler system (appraise and depreciate with building) Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)5		21	569
Soft drink dispensers1632Soft drink manufacturing56599Soft water service machinery and equipment4600Software, computer (See note #5.)55Solar panels17685Solar panel making machinery & equipment11491Sprayers - tank, pump, and pressure4385Sprinkler system (appraise and depreciate with building) Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)5Stereo1601	Rescue, & other ski hill equipment	17	566
Soft drink manufacturing56599Soft water service machinery and equipment4600Software, computer (See note #5.)7685Solar panels17685Solar panel making machinery & equipment11491Sprayers - tank, pump, and pressure4385Sprinkler system (appraise and depreciate with building)55Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)1601	Small tools (See Misc. Tools & Equip. Schedule.)	21	619
Soft water service machinery and equipment4600Software, computer (See note #5.)Solar panels17Solar panel making machinery & equipment11Sprayers - tank, pump, and pressure4Sprinkler system (appraise and depreciate with building)Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)Stereo1601	Soft drink dispensers	1	632
Software, computer (See note #5.)17685Solar panels17685Solar panel making machinery & equipment11491Sprayers - tank, pump, and pressure4385Sprinkler system (appraise and depreciate with building)5385Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)1601	Soft drink manufacturing	56	599
Solar panels17685Solar panel making machinery & equipment11491Sprayers - tank, pump, and pressure4385Sprinkler system (appraise and depreciate with building)385Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)1Stereo1601	Soft water service machinery and equipment	4	600
Solar panel making machinery & equipment11491Sprayers - tank, pump, and pressure4385Sprinkler system (appraise and depreciate with building)55Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)1601	Software, computer (See note #5.)		
Sprayers - tank, pump, and pressure4385Sprinkler system (appraise and depreciate with building)5Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)1Stereo1601			
Sprinkler system (appraise and depreciate with building) Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.) Stereo 1 601	Solar panel making machinery & equipment	11	491
Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.) Stereo 1 601		4	385
Stereo 1 601			
	Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)		
Stereo store6602			
	Stereo store	6	602

Item	Schedule	Function Code
		(For County Use Only)
Store (See retail store above.)		(I of county ose only)
Store, wholesale furniture, fixtures and equipment	12	640
Sugar refining	59	604 604
Suntan salon machinery and equipment	4	652
Supermarket furniture, fixtures and equipment (except refrigeration)	6	450
Surveying & engineering equipment	7	418
Survey & engineering small hand tools/pieces	21	619
T	21	010
-		
Tanks & vessels (See Misc. Tools & Equip. Schedule)	22	607
Tavern/bar furniture, fixtures and equipment	9	339
Telephone, mobile/cell	0	554
Telephone rental	0	653
Telephone systems equipment	1	609
Teletype equipment	14	610
Television broadcasting equipment	5	552
Television set/stereo/VCR	1	601
Tent & awning machinery and equipment	15	612
Theater, drive-in furniture, fixtures and equipment	5	614
Theater, indoor	12	613
Theater, projection equipment	12	615
Tire recapping machinery and equipment	15	616
Tire store	12	617
Toilet, portable	3	618
Tools, small tools or hand tools (See Misc. Tools & Equip. Schedule.)	21	619
Tractors (See note #1.)		
Trailer court furniture, fixtures and equipment	11	565
Trash collection/hauling containers	8	439
Tree surgery/trimming machinery and equipment	3	623
Truck scales machinery and equipment	18	624
U		
Unlicensed vehicles	5	627
Upholstery machinery and equipment	12	437
Used equipment, miscellaneous	2	564
Utility systems, locally assessed (Contact STC)		
V		
	10	630
Vans, barge Vans, cargo container	9	631
Vending machines, non-refrigerated	16	633
Vending machines, non-reingerated	10	561
Vereinarian equipment	7	496
Veterinarian equipment Veterinarian small hand tools/pieces	21	
Video cassette recorders	1	619 601
	1	601
Video Rentals (Refer to Videos Declaration Form, 2nd to last page.)	25	CE7
Video games (See Video and Arcade Laser Game Schedule.) W	25	657
Warehouse equipment	5	634
Watch repair machinery and equipment	14	636
Water & steam systems (Appraise with real property.)		

Water & steam systems (Appraise with real property.)

Item	Schedule	Function Code
		(For County Use Only)
Water distribution systems	22	607
Welding shop machinery and equipment	14	638
Well drilling equipment	4	385
Wholesale store furniture, fixtures and equipment	12	640
Winery machinery and equipment	14	641
Wireless communication systems (See Wireless Communication Section Sec	chedules)	
Wood shelving	11	589
Woodworking production & manufacturing	58	643
Woodworking shop machinery and equipment	12	644
Woodworking, sawmills (See logging equipment above.)		
Word processing equipment	19	377
Wrecking yard machinery and equipment	12	646
X		
X-ray equipment, inspection	7	496
X-ray equipment, medical	7	496
Y		
Yard structures & improvements	62	654

NOTES: Notes start on the next page.

NOTES TO VALUATION SCHEDULES 2018 (Replaces 2017 Notes)

NOTES:

- Farm equipment used for non-agricultural use should be valued from a current edition of Iron Guides Official Guide for farm equipment (Northwest Region), using the "Resale Cash" values. Construction Equipment should be valued from a current edition of EquipmentWatch published Green Guides using the "Avg Resale" values. Results should be adjusted to the local market. For items not listed in these references, the Agricultural and Construction Equipment Valuation Supplement (page 17) may be used.
- 2. Used aircraft in good condition maintain their market value, or may increase in value. The "Aircraft Bluebook" provides information on airplane values.
- 3. Cable Television System (CATV) or Satellite TV (SATV), use Supplemental CATV Schedules (page 20). For Internet Service Providers (ISPs), use the ISP Schedules (page 22).
- 4. Coin Operated equipment, refer to the index for the appropriate type (e.g., arcade, laundry, locker, vending).
- 5. Personal Computers (PCs), workstations and desktop peripherals should be valued from <u>Schedule</u> <u>0.</u>
 - <u>Desktop Peripherals</u>: refer to small items generally purchased rather than leased because of their low cost usually, with typically no professional installation or onsite service contract initiated. They are designed to sit on top of a desk rather than the floor. Examples include: external drives, printers, scanners, computer speakers and headsets, and other devices that can be used with a computer, but are not an essential part of the computer.
 - <u>Workstations</u>: are often used for engineering and graphics, they have computing power usually between PCs and minicomputers, and generally include a large high-resolution graphics screen.

Larger items like minicomputers, mainframes, servers, super computers, and non-desktop pheripherals should be valued from Schedule 19.

• <u>Non-Desktop Peripherals</u>: are large more expensive items that can be used with a computer such as copiers that are designed to sit on the floor or in or upon a console rather than on top of a desk.

For <u>embedded systems</u> the schedule for the related property item in which the embedded system is integrated should be used.

However, if it is more economically feasible to replace the embedded system or some portion of it (like software) instead of the related overall property item, then <u>Schedule 19</u> (Function Code 349 for AS/400 counties) can be used for such portion ONLY; and any remaining portion of the embedded system should be valued using the schedule for the overall related property item. Before concluding to any such separation in schedules it is recommended that a reasonable Age/Life study be considered to confirm if the separation is justified. Please consult the Idaho State Tax Commission before conducting an Age/Life Study.

NOTES TO VALUATION SCHEDULES 2018 (Replaces 2017 Notes)

- **Embedded systems**: are a specialized computer system including software that is part of a larger system or machine. This embedded system cannot perform functions outside of the machine for which it is embedded. Examples include embedded systems in medical equipment, computer driven mills, computerized machine lathes, and computer integrated manufacturing machinery.
- 6. For equipment having multiple uses and not otherwise addressed in these schedules, the schedule that has the longest estimated economic life amongst the various uses of the equipment should likely be used.
- 7. The "half-year convention" is applied to all depreciated schedules with the exception of Schedules 21, 22, 27, 44, and those found on pages 17 and 18. Taxpayers purchase property on various days throughout the year. On January 1 of this calendar year, the average age of property acquired by all taxpayers in the previous calendar year would be closer to half a year in age rather than one year old. Therefore, Age "1" as stated in these depreciated schedules, receives half a year's depreciation. Age "2" as stated in these depreciated schedules receives 1.5 years of accumulated depreciation and so forth. This explains why the factors in any one schedule can create the appearance of exhibiting a life older than the stated life used. Good examples of this can be found on page 15.
- 8. Schedule 44, Semiconductor equipment: Equipment installed and used in the Semiconductor industry may experience extraordinary obsolescence as a result of technological change, assembly efficiencies through advanced tooling, merger and consolidations, and significant fluctuations in global customer demand. This may be particularly evident in "specialized fabs". These fabs are high volume narrowly defined product lines of commodity microchip manufacturing. General fabs, on the other hand, tend to have low volume and high product variation through custom orders. Between job runs, general fabs usually retool the machinery and equipment before starting the next job. Careful analysis of local market conditions in addition to the evaluation of macroeconomic factors should be considered for additional extraordinary obsolescence adjustments to Schedule 44. Please consult the Idaho State Tax Commission for assistance when adapting the schedule to account for external obsolescence.

TREND COMPONENT SCHEDULE 2018

Age	Year	Group "A"	Group "B"	Group "C"	Group "D"	Group "E"	Group "F"	M/S "D"	M/S "S"	СРІ	PPI 2	CPI-PPI 2	PPI 3
0	2018	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
1	2017	1.009	1.007	1.006	1.008	1.008	1.009	1.011	1.006	0.996	1.000	0.998	0.992
2	2016	1.020	1.014	1.019	1.020	1.017	1.030	1.037	1.020	0.955	1.002	0.979	0.983
3	2015	1.031	1.015	1.038	1.032	1.026	1.066	1.086	1.040	0.880	1.004	0.942	0.983
4	2014	1.060	1.045	1.084	1.062	1.055	1.096	1.116	1.071	0.786	1.007	0.897	0.983
5	2013	1.094	1.081	1.120	1.094	1.088	1.130	1.156	1.099	0.697	1.008	0.853	0.971
6	2012	1.088	1.065	1.119	1.082	1.080	1.114	1.158	1.056	0.629	1.008	0.819	0.963
7	2011	1.115	1.101	1.170	1.114	1.111	1.138	1.166	1.097	0.553	1.013	0.783	0.948
8	2010	1.159	1.149	1.219	1.154	1.155	1.174	1.188	1.145	0.482	1.025	0.754	0.935
9	2009	1.238	1.217	1.273	1.206	1.218	1.239	1.247	1.210	0.428	1.013	0.721	0.915
10	2008	1.294	1.279	1.335	1.257	1.274	1.312	1.320	1.283	0.367	0.991	0.679	0.907
11	2007	1.390	1.388	1.447	1.352	1.370	1.406	1.401	1.395	0.315	0.965	0.640	0.890
12	2006	1.440	1.440	1.502	1.399	1.418	1.505	1.506	1.492	0.276	0.932	0.604	0.864
13	2005	1.463	1.466	1.531	1.422	1.442	1.536	1.540	1.520	0.228	0.895	0.562	0.860
14	2004	1.474	1.471	1.549	1.434	1.450	1.566	1.574	1.543	0.186	0.850	0.518	0.866
15	2003	1.490	1.483	1.560	1.440	1.462	1.585	1.589	1.563	0.144	0.804	0.474	0.855
16	2002	1.519	1.507	1.586	1.466	1.489	1.663	1.678	1.628	0.116	0.779	0.448	0.832
17	2001	1.525	1.509	1.594	1.470	1.493	1.703	1.721	1.664	0.091	0.768	0.430	0.814
18	2000	1.541	1.522	1.611	1.480	1.506	1.733	1.749	1.688		0.763		0.808
19	1999	1.569	1.540	1.637	1.510	1.531	1.780	1.812	1.720		0.760		0.790
20	1998	1.593	1.566	1.663	1.529	1.554	1.799	1.821	1.753		0.772		0.776
21	1997	1.656	1.628	1.715	1.577	1.610	1.856	1.870	1.812		0.773		0.772
22	1996	1.707	1.666	1.761	1.626	1.655	1.921	1.947	1.870		0.803		0.761
23	1995	1.741	1.688	1.799	1.669	1.687	1.991	2.040	1.919		0.839		0.763
24	1994	1.766	1.699	1.830	1.696	1.708	2.016	2.077	1.929		0.841		0.774
25	1993	1.808	1.731	1.872	1.728	1.742	2.042	2.096	1.955		0.854		0.791
26	1992	1.860	1.774	1.930	1.774	1.789	2.091	2.160	1.984		0.854		0.781
27	1991	1.966	1.868	2.034	1.866	1.885	2.131	2.200	2.030		0.874		0.791
28	1990	2.053	1.952	2.099	1.939	1.965	2.202	2.249	2.130		0.880		0.800
29	1989	2.087	1.974	2.117	1.965	1.994	2.216	2.264	2.141		0.893		0.809
30	1988	2.122	1.985	2.127	1.978	2.013	2.231	2.276	2.161				0.811

Trends developed from: Marshall Valuation Service (Marshall & Swift):

Group A: "Food Products"

Group B: "Construction Materials"

Group D: "Wood Products"

Group E: "Average of All"

M & S "D" : " Wood Frame"

M & S "S" : "Metal Frame and Walls"

Trends developed from Consumer Price Indexes (CPI)

and Producer Price Indexes (PPI):

PCs & "...video equipment" blend CPI:

PPI 2: Communication & related equipment blend

X-ray and electromedical equipment blend PPI 3:

13

HOW TO USE PERSONAL PROPERTY VALUATION SCHEDULES 2018

For personal property purchased new or used: First find the proper schedule number from the "Index to Valuation Schedules" starting on page 1. After finding which schedule to use, locate the factor opposite the year in which the property was acquired. Multiply the full retail purchase price (including freight, installation, etc.)* by the factor for the appropriate year; before using the factor remember to move the decimal two places to the left. This will provide the indicated market value for assessment purposes.

Example:

Aircraft test equipment was purchased in 2016 for a \$10,000 retail price. At the intersection of Schedule # 2 and 2016 is the factor 81(%). The equipment's cost multiplied by the factor equals \$8,100. the indicated market value for assessment purposes.

Cost X Factor = Indicated Market Value \$10,000 x .81 = \$8,100

Another Example:

Fast food machinery and equipment was purchased in 2013 for a \$100,000 retail price. At the intersection of Schedule # 6 and 2013 is the factor 70(%). The equipment's cost multiplied by the factor equals \$70,000, the indicated market value for assessment purposes.

Cost X Factor = Indicated Market Value \$100,000 x .70 = \$70,000

- * There could be indications that a taxpayer's reported costs do not reflect the full retail purchase price in the year(s) of purchase. Reasons can include original costs being: manufactured costs, wholesale costs for a volume buyer, etc. If this happens then before applying these schedules the reported costs should first be adjusted to reflect retail estimates in the year(s) of purchase. Adjustments should be well documented and all relevant data retained on file. Upon discovery, adjusting may be the best alternative given the following:
 - 1. Typically taxpayers keep records of their original costs rather than retail estimates of their property when purchased. Thus original costs are usually the only undepreciated costs available to be reported by most taxpayers.
 - 2. The original costs that most taxpayers incur (to acquire and place their property and other capital improvements and additions into operation) will typically represent their property's retail level of market value in the year of purchase. This publication is intended to be applied to such typical costs representing the retail level of market value at time of purchase. Therefore a different cost input (whether from original cost or otherwise) if not adjusted for a notable market variation when purchased, could create both equalization and market value concerns. Idaho Code Sections 63-109, 63-201 (15), 63-205, and Idaho Property Tax Rule 217.01 address equalization and market value at the retail level on the assessment date.

When taxpayers desire to provide the County Assessor alternative retail costs in the manner of estimates, studies, or analyses, for purpose of adjusting to local market observations, this supplemental data should not be treated as a substitute for reporting original installed costs, or the most recent purchase price if not installed.

PERSONAL PROPERTY VALUATION SCHEDULES 2018 Showing The Composite Factor (Combined Trend and Depreciation), As a Percent Good.

Sch	nedule No.:	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Tre	nd Group:	CPI	"E"	"E"	"E"	"E"	"E"	"E"	PPI 3	"E"	CPI										
Ecc	onomic Life:	2	5	6	7	8	9	10	7	5	6	7	8	9	10	11	12	14	16	20	5
Age	Year	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor
0	2018	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
1	2017	78	93	94	95	96	97	97	93	93	94	95	96	97	97	97	98	98	99	99	91
2	2016	32	77	81	84	86	88	89	82	77	81	84	86	88	89	91	92	93	95	96	70
3	2015	<u> 10 </u>	62	69	73	77	80	82	70	62	69	73	77	80	82	84	85	88	90	92	48
4	2014	10	46	56	63	69	73	76	59	46	56	63	69	73	76	79	81	84	88	91	29
5	2013	10	30	44	53	60	65	70	48	30	44	53	60	65	70	73	76	81	85	89	13
6	2012	10	<u>22</u>	29	40	49	55	60	36	<u>22</u>	29	40	49	55	60	65	68	75	79	84	<u>10</u>
7	2011	10	22	<u>22</u>	29	39	47	53	25	22	<u>22</u>	29	39	47	53	59	63	70	76	82	10
8	2010	10	22	22	<u>23</u>	29	38	46	<u>19</u>	22	22	<u>23</u>	29	38	46	52	58	66	73	81	10
9	2009	10	22	22	23	<u>24</u>	29	39	19	22	22	23	<u>24</u>	29	39	46	52	62	71	80	10
10	2008	10	22	22	23	24	<u>25</u>	31	19	22	22	23	24	<u>25</u>	31	39	47	59	68	79	10
11	2007	10	22	22	23	24	25	<u>27</u>	19	22	22	23	24	25	<u>27</u>	33	41	55	66	79	10
12	2006	10	22	22	23	24	25	27	19	22	22	23	24	25	27	<u>28</u>	33	48	61	77	10
13	2005	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	<u>29</u>	42	55	72	10
14	2004	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	29	33	48	67	10
15	2003	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	29	<u>29</u>	41	61	10
16	2002	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	29	29	34	57	10
17	2001	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	29	29	<u>30</u>	51	10
18	2000	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	29	29	30	45	10
19	1999	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	29	29	30	40	10
20	1998	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	29	29	30	34	10
21	1997	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	29	29	30	<u>32</u>	10
22	1996	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	29	29	30	32	10
23	1995	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	29	29	30	32	10
24	1994	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	29	29	30	32	10
25	1993	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	29	29	30	32	10
26	1992	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	29	29	30	32	10
27	1991	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	29	29	30	32	10
28	1990	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	29	29	30	32	10
29	1989	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	29	29	30	32	10
30	1988	10	22	22	23	24	25	27	19	22	22	23	24	25	27	28	29	29	30	32	10

Note: Refer to the instructions on page 14. These factors include components for both depreciation and inflation (trending). The economic life used in each schedule represents a common life based on all property, not any one individual item, which is most typically assessed by that schedule. These factors are not intended to apply to inoperable or scrapped equipment. Bold or underlined factors indicate where the economic life estimate is reached.

INDUSTRIAL PROPERTY VALUATION SCHEDULES 2018 Showing The Composite Factor (Combined Trend and Depreciation), As a Percent Good.

	chedule No.:	20	44	46	48	50	51	52	53	54	55	56	57	58	59	60	61	62	63	93	
	rend Group:	"E"	None	"B"	"E"	"B"	"E"	"A"	"E"	"E"	M/S S	"A"	"B"	"D"	"A"	"B"	M/S D		M/S S	"C"	
E	conomic Life:	25	5	5	9	10	10	12	12	13	14	15	15	20	19	20	4%D	15	8	25	
Ag		Factor																			
C) 2018	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
1	2011	99	68	93	97	97	97	98	98	98	98	98	98	99	99	99	99	98	96	99	
2		97	45	77	88	89	89	92	92	93	93	94	93	96	96	95	97	94	87	97	Col.
3	8 2015	94	29	61	80	81	82	86	85	87	89	90	88	93	92	91	97	90	78	97	For
4	2014	94	18	46	73	75	76	82	81	82	86	86	85	91	90	90	97	87	70	97	Future
5	5 <u>2013</u>	94	10	30	65	69	70	77	76	78	81	83	82	90	89	89	96	84	60	96	Use
6		89	10	21	55	60	60	69	68	71	73	77	76	84	84	83	93	75	48	96	
7	2011	88	10	21	47	53	53	64	63	67	69	72	72	82	81	81	90	71	38	96	
8	3 2010	88	10	21	38	46	46	58	58	62	65	70	69	81	79	80	90	69	29	96	
g		88	10	21	29	39	39	53	52	58	62	68	67	80	79	80	90	67	24	96	
10		88	10	21	25	31	31	48	47	54	59	63	63	78	78	79	90	63	24	96	
<mark>1</mark>		88	10	21	25	28	27	42	41	48	56	61	61	78	78	79	90	61	24	96	
1:	2 2006	88	10	21	25	28	27	33	33	41	51	56	56	76	75	78	90	58	24	95	
1:	3 2005	87	10	21	25	28	27	29	29	33	44	48	48	71	69	73	90	50	24	92	
14		83	10	21	25	28	27	29	29	29	35	41	41	66	63	68	89	43	24	88	
1:		79	10	21	25	28	27	29	29	29	31	34	34	60	58	62	89	36	24	84	
10	6 2002	74	10	21	25	28	27	29	29	29	31	30	30	56	53	57	89	33	24	79	
1	7 2001	70	10	21	25	28	27	29	29	29	31	30	30	50	47	51	88	33	24	75	
18	8 2000	66	10	21	25	28	27	29	29	29	31	30	30	44	40	46	86	33	24	71	
1	9 1999	63	10	21	25	28	27	29	29	29	31	30	30	39	35	40	85	33	24	67	
2		59	10	21	25	28	27	29	29	29	31	30	30	34	32	34	82	33	24	63	
2		55	10	21	25	28	27	29	29	29	31	30	30	32	32	33	80	33	24	58	
2		51	10	21	25	28	27	29	29	29	31	30	30	32	32	33	80	33	24	55	
2	3 1995	47	10	21	25	28	27	29	29	29	31	30	30	32	32	33	80	33	24	50	
24		43	10	21	25	28	27	29	29	29	31	30	30	32	32	33	79	33	24	46	
2		38	10	21	25	28	27	29	29	29	31	30	30	32	32	33	78	33	24	41	
2		36	10	21	25	28	27	29	29	29	31	30	30	32	32	33	76	33	24	39	
2	7 1991	36	10	21	25	28	27	29	29	29	31	30	30	32	32	33	75	33	24	39	
2	8 1990	36	10	21	25	28	27	29	29	29	31	30	30	32	32	33	74	33	24	39	
2	9 1989	36	10	21	25	28	27	29	29	29	31	30	30	32	32	33	70	33	24	39	
3	0 1988	36	10	21	25	28	27	29	29	29	31	30	30	32	32	33	68	33	24	39	

Note: Use these schedules in the manner shown in the Personal Property instructions on page 14. These factors include components for both depreciation and inflation (trending). The economic life used in each schedule represents a common life based on all property, not any one individual item, which is most typically assessed by that schedule. These factors are not intended to apply to inoperable or scrapped equipment.

AGRICULTURAL EQUIPMENT VALUATION SUPPLEMENT 2018 For valuation of agricultural equipment in non-exclusive agricultural use. Factors are shown in Whole Number Percent.

Catego	-	(Not & J. [ctors Ford Deere)	(Fo	ctors rd & eere)	Hang-On Equipment			
	Schedule #	26	47	94	95	23	24		
	Function Code	472	675	696	697	655	656		
	Acquisition	New	Used	New	Used	New	Used		
Age	Year								
0	2018	100	100	100	100	100	100		
1	2017	91	96	92	98	85	79		
2	2016	82	93	83	94	70	57		
3	2015	79	90	81	94	55	50		
4	2014	76	85	78	89	40	43		
5	2013	74	84	78	87	35	36		
6	2012	70	82	74	84	30	36		
7	2011	69	77	72	81	25	36		
8	2010	67	74	70	78	25	36		
9	2009	63	70	67	77	25	36		
10	2008	61	66	65	72	25	36		
11	2007	57	65	64	69	25	36		
12	2006	54	59	60	66	25	36		
13	2005	53	54	57	63	25	36		
14	2004	48	49	55	59	25	36		
15	2003	44	49	52	59	25	36		
16	2002	40	46	49	53	25	36		
17	2001	40	39	49	49	25	36		
18	2000	38	39	44	49	25	36		
19	1999	32	39	41	47	25	36		
20	1998	32	38	41	47	25	36		
21	1997	32	38	40	47	25	36		
22	1996	31	38	40	43	25	36		
23	1995	31	35	39	43	25	36		
24	1994	31	32	36	41	25	36		
25	1993	29	27	36	41	25	36		
26	1992	26	27	34	37	25	36		
27	1991	22	26	34	36	25	36		
28	1990	22	21	31	35	25	36		
29	1989	21	21	30	35	25	36		
30	1988	17	21	29	35	25	36		

Note: Use these schedules in the manner shown in the Personal Property instructions on page 14. The above factors consider both accrued depreciation and some time adjustments. The source data for the tractors was the "NW Region, Fall Official Guide" by IRON Guides. "Hang-On Equipment" was previously developed by our Commission and carried forward each year. These schedules will remain unchanged.

CONSTRUCTION (HEAVY) EQUIPMENT VALUATION SUPPLEMENT 2018

Factors are shown in Whole Number Percent !

				Tra	ctor	l i		-			nown		vators				apulls	Scre	eens						
Catego	rv	Skid-	steer	Mou		Wh	eel	Cra	wler	Cra	wler		nd	Mo	otor		nd	ar		Log	ging	Non-	Tower		
J	,	Loa	ders	Back	hoes	Loa	ders	Loa	ders	Do	zers	Trend	:hers ¹	Grad	ders ²	Scra	pers ³	Crus	hers ⁴	_	oment	Cra	nes⁵	Fork	klifts
Schedu	ıle #	30	67	96	97	28	49	29	66	32	69	33	80	98	99	45	92	89	91	43	90	64	65	31	68
	on Code	557	679	698	699	510	677	537	678	580	681	581	682	670	691	673	694	*	649	671	692	518	519	573	680
A	cquisition	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used										
Age	Year																								
0	2018	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
1	2017	90	90	91	89	87	88	86	85	86	85	88	87	87	83	85	88	85	92	87	82	88	91	82	91
2	2016	83	83	85	83	78	77	76	77	75	76	80	77	77	74	74	86	73	85	77	64	80	84	66	87
3	2015	78	78	77	83	71	71	67	72	66	69	72	69	66	68	67	77	69	79	64	55	76	82	62	82
4	2014	72	74	74	67	61	68	60	65	58	62	63	55	58	63	66	68	64	73	50	50	69	80	59	77
5	2013	67	69	66	58	56	62	56	57	53	54	56	50	53	57	58	53	59	69	44	41	67	75	55	73
6	2012	63	67	57	56	54	59	50	54	48	50	46	47	50	54	51	52	54	66	39	37	65	71	52	69
7	2011	59	65	51	55	50	54	45	45	42	50	42	43	46	54	41	49	51	61	32	34	62	66	50	60
8	2010	57	60	50	55 50	48	50	43 25	39	39	47	38	39 27	43	54	40	44	50	54 50	29	31	58	61 50	47	51
9 10	2009 2008	56 51	55 53	49 47	50 50	44 40	45 42	35 30	36 28	38 36	42 38	35 32	37 32	43 43	52 47	37 33	41 31	46 41	50 50	27 24	26 26	54 50	58 51	41 35	51 51
10	2008	48	53 51	47	46	40 36	42 38	30 28	20 25	30	35	30	28	43 42	47	31	20	38	50 50	24 20	26	48	46	35 35	51
12	2007	40	50	43	40	33	35	20	23	29	29	26	26	37	38	23	20	38	50	20	26	40	40	35	51
13	2000	45	48	40	43	30	34	19	22	27	28	23	25	34	37	16	17	38	50	20	26	38	38	35	51
10	2003	43	47	39	41	28	33	17	21	22	28	21	23	30	36	16	17	38	50	20	26	33	36	35	51
15	2003	41	44	38	37	27	33	17	19	22	28	20	22	29	33	14	16	38	50	20	26	31	32	35	51
16	2002	40	43	34	37	26	33	17	19	22	28	19	22	28	33	13	16	38	50	20	26	29	30	35	51
17	2001	38	41	32	37	26	33	16	18	22	27	18	19	26	33	12	16	38	50	20	26	26	29	35	51
18	2000	37	39	32	37	26	33	16	18	21	27	18	19	26	33	12	13	38	50	20	26	24	28	35	51
19	1999	35	37	32	32	26	32	14	18	21	27	16	16	26	33	12	12	38	50	20	26	24	26	35	51
20	1998	33	35	32	32	26	32	14	18	21	27	16	16	26	33	10	12	38	50	20	26	23	26	35	51
21	1997	32	33	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
22	1996	30	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
23	1995	28	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
24	1994	27	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
25	1993	27	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
26	1992	27	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
27 28	1991	27	32 32	28	32 32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26 26	21	26 26	35 35	51 51
28 29	1990 1989	27 27	32 32	28 28	32 32	25 25	32 32	14 14	18 18	21	27 27	13	16 16	26 26	33 33	9	12 12	38 38	50 50	20 20	26 26	21 21	26 26	35 35	51
29 30	1989	27 27	32 32	28 28	32 32	25 25	32 32	14 14	18	21 21	27 27	13 13	16	26 26	33	9 9	12	38 38	50 50	20 20	26 26	21	26 26	35 35	51 51
30	1900	21	32	∠0	32	20	32	14	10	∠1	21	13	10	20	33	Э	12	30	30	20 Dv 6	20	21		30	51

Note: Use these schedules in the manner shown on page 14. The above factors consider both depreciation and some time adjustments. By 2013 the Original Prices in "Green Guides" became no longer sufficient for updating this page. Also Forklift information from the "Official Industrial Equipment Guide" is no longer published. Therefore this page was adjusted from PPI indications and now remains unchanged. Schedule categories (Headings) are hopefully self-explanatory. For example, Tractor - mounted Backhoes may also have Front - End Loader Buckets attached, and may be used as such. For "Attachments," ask the specific equipment dealer -or- Use Schedules 23 and 24 in the Agricultural Equipment Valuation Supplement. Headings as footnoted can also include the following:

¹trench boxes, cable plows, augers ²pavers, other roadwork items, ³rippers, borers, earth movers not listed ⁴hot plants, road brooms & compactors, ⁵conveyors.

* With Schedule 89 use function code 647 for new rock crushers and use function code 309 for concrete and paving batch plants.

SUPPLEMENTAL SCHEDULES

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column. Towers may be valued using the Towers column of the CATV Valuation Schedules. (See page 20.)

Video and Arcade Laser Game Valuation¹ (Schedule 25, Function Code 657)

A	No on	CPI Trended Percent
Age	Year	Good
0	2018	100
1	2017	91
2	2016	70
3	2015	48
4	2014	29
5	2013	13
6	Continues	10

¹For electro mechanical pinball (usually built before 1980) use Schedule 4, Function Code 319.

Miscellaneous Tools & Equipment, Schedule 21 Pressured & Non-Presured Tanks, Schedule 22 Postage Meters (ONLY), Schedule 27

Schedule 21 (Function Code 619): Suggest 50% depreciation (50% good) be allowed.¹

Schedule 22 (Function Code 607): Suggest 40% depreciation (60% good) be allowed.

Schedule 27 (Function Code 490): Suggest 140% of cost (combines a retail and depreciation allowance).²

¹Examples for Schedule 21 would be wrenches, screwdrivers, glassware, table settings, and small powered hand pieces/tools for just about any profession or trade. These items can last many years or just a few hours. Such items are often expensed rather than capitalized because of their small cost and size to the rest of the operation making it more difficult to value such items by year. That is more difficult than using Schedule 21 to simplify the process.

An item receiving excessive IRS expense allowances would NOT be a good determination for Schedule 21 use. Instead, judgement to item, size, and cost relative to the industry would probably be the best determination in lieu of trying to provide a more definitive divider of what should be placed on Schedule 21.

²For bases, scales and other non-meter mailing machine equipment Schedule 10 Function Code 494 is recommended. Per indications, postage meters are usually reported below a retail level. Thus the Schedule 27 factor of 140% (1.40) includes an upward retail adjustment (Idaho Property Tax Rule 217.01), combined with a depreciation allowance.

SUPPLEMENTAL SCHEDULES CATV SCHEDULES 2018

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column.

Functio	ule No.: on Code: Group: mic Life:	88 383 "E" 20	36 381 PPI 2 13 Distribution	37 382 PPI 2 10 Headend	38 380 CPI 4 Receiver	34 314 PPI 2 6 Dish & Wire at
<u>Age</u>	Year	<u>Towers</u>	<u>Systems</u>	<u>Equipment</u>	Boxes ¹	Customer's Place ²
0	2018	100	100	100	100	100
1	2017	99	97	96	88	93
2	2016	96	91	88	63	80
3	2015	92	85	80	39	67
4	2014	91	79	73	17	54
5	2013	89	73	65	10	40
6	2012	84	66	56		27
7	2011	82	60	49		20
8	2010	81	55	41		
9	2009	80	48	32		
10	2008	79	41	24		
11	2007	79	34	19		
12	2006	77	27			
13	2005	72	20			
14	2004	67	17			
15	2003	61				
16	2002	57				
17	2001	51				
18	2000	45				
19	1999	40				
20	1998	34				
21	1997	32				

¹ CATV or Satellite TV equipment (receiver boxes including the power cord aka: decoder box, set-top box, converter, DVR, de-scrambler, or integrated receiver de-scrambler (IRD)) that is inside the home or building and used by a subscriber should be valued from the Receiver Boxes Schedule. Other receiver equipment or equipment under a different name that performs much the same functions as a receiver and NOT located on the subscriber's premise should be valued from the Headend Schedule. Use the Headend Schedule for equipment at the hub where signals are received from afar and local programs may originate. Use the Distribution Schedule for equipment between the hub and the subscribers (like cable/fiber lines, any signal reboost equipment, etc.), including drop lines from CATV right-of-way to the subscriber's building. Schedule 35 on page 21 can be used for receivers on the subscriber's premise, built before 2007.

² Satellite dishes, LNBs, and wiring, between the dish and receiver box, should be valued from Schedule 34. However value satellite dishes and LNBs used with CATV on the Headend Schedule. <u>LNBs are low noise block converters that</u> can look like a microphone(s) pointing back at the dish on the subscriber's premises.

SUPPLEMENTAL SCHEDULES WIRELESS COMMUNICATION SCHEDULES 2018

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column.

Schedule		88	41	13	4	35
Function	Code:	383	311	312	313	296
Trend Gro	oup:	"E"	"F"	"E"	"E"	None
Economic	: Life:	20	15	10	8	7
				Antennas &		Switches & Other
				Power		Communication
Age	Year	Towers	Buildings ¹	Equipment ²	<u>Tools</u> ³	Equipment
0	2018	100	100	100	100	100
1	2017	99	98	97	96	88
2	2016	96	95	89	86	68
3	2015	92	93	82	77	50
4	2014	91	89	76	69	37
5	2013	89	86	70	60	29
6	2012	84	79	60	49	22
7	2011	82	74	53	39	15
8	2010	81	70	46	29	10
9	2009	80	68	39	24	
10	2008	79	64	31	24	
11	2007	79	62	27	24	
12	2006	77	59	27	24	
13	2005	72	51	27	24	
14	2004	67	44	27	24	
15	2003	61	36	27	24	
16	2002	57	33	27	24	
17	2001	51	33	27	24	
18	2000	45	33	27	24	
19	1999	40	33	27	24	
20	1998	34	33	27	24	
21	1997	32	33	27	24	
22	1996		33	27	24	
23	1995		33	27	24	
24	1994		33	27	24	
25	1993		33	27	24	
26	1992		33	27	24	
27	1991		33	27	24	
28	1990		33	27	24	
29	1989		33	27	24	
30	1988		33	27	24	

¹ The trend source for buildings is Group "F" or M&S building indexes: masonry, wood, & metal.

² Power equipment is generators, transformers, wiring, breaker boxes, and related circuitry.

³ Tools are testing equipment and hand tools.

SUPPLEMENTAL SCHEDULES ISP (Internet Service Provider) SCHEDULES 2018

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column.

Schedule Function Trend Gro Economic	Code: oup:	88 383 "E" 20	41 311 "F" 15	39 389 CPI-PPI 2 7	40 388 CPI 4 For Satellite & Other Non
<u>Age</u>	Year	Line of Site ¹ <u>Towers</u>	Tower Site <u>Buildings²</u>	Line of Site <u>APE & CPE³</u>	Line of Site ISPs⁴, <u>CPE ONLY</u>
0	2018	100	100	100	100
1	2017	99	98	93	88
2	2016	96	95	79	63
3	2015	92	93	64	39
4	2014	91	89	49	17
5	2013	89	86	36	10
6	2012	84	79	24	
7	2011	82	74	13	
8	2010	81	70	10	
9	2009	80	68		
10	2008	79	64		
11	2007	79	62		
12	2006	77	59		
13	2005	72	51		
14	2004	67	44		
15	2003	61	36		
16	2002	57	33		
17	2001	51	33		
18	2000	45	33		
19	1999	40	33		
20	1998	34	33		
21	1997	32	33		
22	1996		33		
23	1995		33		
24	1994		33		
25	1993		33		
26	1992		33		
27	1991		33		
28	1990		33		
29	1989		33		
30	1988		33		

¹ With "Line of Site", subscribers receive their wireless signal from a tower or <u>axis point</u>, rather than directly from a satellite.

- ² The trend source for buildings is Group "F" or M&S building indexes: masonry, wood, & metal.
- ³ Line of Site carriers will need the use of Backhaul and Axis Point Equipment (**APE**), and Consumer Premise Equipment (**CPE**). Backhaul life estimates should be similar to APE, and thus should also be assessed using Schedule 39, Function Code 389. See footnote 5.
- ⁴ Unless: uplink equipment is stationed in your county to send signals to an orbiting satellite, the ISP owns hard wire lines to send signals to subscribers, or maintains a local manned business office, then Satellite and other "Non Line of Site" Providers will usually just have CPE. Schedule 35 on page 21 can be used for CPE on the subscriber's premise, built before 2007, other than footnote 5 items. See footnote 5.
- ⁵ Within CPE on the subscriber's premise: for dishes (but not antenna radios and any related power cord), exterior mounts, wiring and wiring to modems (but not modems and any related power cord), use Schedule 34 Function 314 on page 20.

Idaho State Tax Commission 2018 VIDEOS DECLARATION FORM

This form is for the reporting of Rental Video Cassette Tapes, DVD, and other more modern forms of electronic rental storage that may be used. State law requires the assessor to annually assess all property subject to taxation. Please complete and return the declaration to the _____ County Assessor no later than March 15, 2018.

	Please rep	port:
	1. Movies	
		a. Total number of rental movies:
		b. Number of movies purchased in 2017:
		c. Purchase price of 2017 movies: \$
	2. Games	a. Total number of games:
		b. Number of games purchased in 2017:
		c. Purchase price of 2017 games: \$
		I do hereby certify that the above inventory is accurate and complete.
		Signature: Date
		Title:
		Name of Firm:
1.	Number of	FOR ASSESSOR'S USE ONLY current video movies:X \$ = \$
2.	Number of	noncurrent video movies:X \$ = \$
3.	Number of	current video games:X \$ = \$
4.	Number of	noncurrent video games:X \$ = \$
		Total video movie and game value: \$

IDAHO STATE TAX COMMISSION 2018 PROFESSIONAL LIBRARY DECLARATION

This form is for the reporting of professional libraries, and is used in addition to the county *Personal Property Declaration form.*

State law requires the assessor to annually assess all property subject to taxation. Please complete and return this declaration to the ______ County Assessor no later than March 15, 2018.

Please Repo	rt:		
1.	Total number of volumes* in library:		Items
2.	Number of current volumes* in library:		Items
	(These are usable in their current condition.)		
3.	Number of updateable volumes* in library:		Items
	(These lack supplements necessary to be current.)		
4.	Number of non-updateable volumes* in library:		Items
	(These have become outdated or have been superseded.)		
No	te: * Any electronic media in the library must be included	in the volume numbers	
	above. Volumes reported under numbers 2, 3, and 4 volumes reported under number 1.	should equal total	
	volumes reported under number 1.		
١c	ertify that the above inventory is accurate and complete.		
Si	gnature		-
Ti		Date	
			-
	FOR ASSESSOR'S USE ONLY		

1.	Number of current volumes:		_X \$	_ = \$	
2.	Number of updateable volumes:		_X \$	_ = \$	
3.	Number of non-updateable volumes:		_X \$	_ = \$	
		Total library value:		\$	