

2009 PERSONAL PROPERTY VALUATION SCHEDULES

PROPERTY CODE 100	
Supplies	
Year Acquired	Percent Good
2009 & prior	100%

Cost should include sales tax/freight
Examples of Property Include:
 Maintenance supplies, fuel,
 replacement parts, oil, office supplies

PROPERTY CODE 155	
Short Life Property	
Year Acquired	Percent Good
2008	72%
2007	43%
2006 & prior	11%

Property is highly susceptible to breakage,
 loss and rapid wear & tear.

Examples of Property Include:

Bath Mats
 Computer Software
 Library Materials / Books
 Molds
 Motel & Hotel Linen & Towels
 Motion Picture Prints
 Patterns, Jigs & Dies
 Plants
 Pots & Pans
 Utensils & Silverware
 Wood Pallets

PROPERTY CODE 400	
Rental Video Tapes and DVDs	
Year Acquired	Percent Good
2009	\$15.00

Examples of Property Include:
 Video rental tapes and DVDs only one
 year old.

PROPERTY CODE 150	
Computer Hardware	
Year Acquired	Percent Good
2008	62%
2007	46%
2006	21%
2005	9%
2004 & prior	7%

Examples of Property Include:

Cad / Cam Systems
 Data Processing Equipment
 Data Processing Peripherals
 LAN Systems
 Mainframe Computers
 Personal Computers
 Fax Machines
 Printers / Copy Machines

PROPERTY CODE 401	
Rental Video Tapes and DVDs	
Year Acquired	Percent Good
2008 & prior	\$3.00

Examples of Property Include:
 Video rental tapes and DVDs over one
 year old.

PROPERTY CODE 203	
Petroleum & Natural Gas Exploration & Prod. Equip	
Year Acquired	Percent Good
2008	96%
2007	92%
2006	91%
2005	87%
2004	85%
2003	77%
2002	68%
2001	59%
2000	50%
1999	41%
1998	31%
1997	21%
1996 & prior	10%

Equipment used in the petroleum & gas
 exploration and production industry

Examples of property include:

Distillation Equipment
 Drill Rigs
 Holding & Storage Facilities
 Metering Devices
 Petroleum Pumping Units
 Recycle/Recirculating Pumps
 Wellhead Assemblies
 Wellsite Generators

PROPERTY CODE 20	
Machinery & Equipment	
Year Acquired	Percent Good
2008	94%
2007	89%
2006	85%
2005	79%
2004	74%
2003	65%
2002	55%
2001	44%
2000	33%
1999	23%
1998 & prior	11%

Machinery & tooling used in the produc-
 tion and processing industries. Equipment
 used in service industries such as service
 stations, laundry & dry cleaning business
 and bulk petroleum distributors.

Examples of Property Include:

Air Compressors
 Amusement Rides
 Automotive Tools
 Bakery Equipment
 Bottling Equipment
 Bowling Equipment
 Brew-Distillery Equipment
 Cannery Equipment
 Carpet Cleaners
 Car Wash Equipment
 Clothes- Washers & Dryers
 CATV Broadcasting Equipment
 Conveyors
 Darkroom Equipment
 Drill Rigs-Non Petroleum
 Dry Cleaning Machines
 Food Preparation Equipment
 Generators
 Golf Carts
 Hand Tools
 Incinerators
 Kilns-Dry & Tunnel
 Kitchen Appliances
 Lawn Mowers
 Lube Systems & Devices
 Machine Shop Equipment
 Manufacturing Machinery
 Meat Packing Equipment
 Milling Plant Equipment
 Mortuary Equipment
 Piping, Industrial
 Printing Equipment
 Processing Equipment
 Power Tools
 Pumps- Air, Water, Fuel
 Refrigerated Display Cases
 Refrigeration Equipment
 Sanders
 Saws
 Service Station Equipment
 Sewing Machine
 Shoe Repair Machinery
 Ski Lift Machinery
 Smelter Equipment
 Snow Removal Equipment
 Submerged Pumps
 Wheel Alignment & Balancing Equipment
 Welders
 Woodworking Equipment

PROPERTY CODE 30	
Heavy Equipment	
Year Acquired	Percent Good
2008	63%
2007	59%
2006	56%
2005	52%
2004	49%
2003	45%
2002	41%
2001	38%
2000	34%
1999	31%
1998	27%
1997	24%
1996	20%
1995 & prior	17%

Mobile machinery used in the construc-
 tion & quarry industry as well as equip-
 ment in the processing of construction
 materials.

Examples of Property Include:

Asphalt Equipment
 Backhoes
 Batch Plants
 Cement Equipment
 Compaction Equipment
 Cranes-Construction
 Excavators
 Graders
 Loaders
 Log Skidders & Loaders
 Pavers
 Scrapers
 Snow Cats

PROPERTY CODE 40	
Commercial Trailers/Mobile Offices	
Year Acquired	Percent Good
2008	95%
2007	89%
2006	83%
2005	78%
2004	73%
2003	67%
2002	62%
2001	57%
2000	52%
1999	46%
1998	41%
1997	36%
1996	30%
1995	25%
1994	20%
1993	14%
1992 & prior	9%
Residual Value	\$1000

Examples of Property Include:

Mobile Office Trailers built on a chassis
 with wheels, designed to be mobile.

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PROPERTY CODE 15

Short Life Equipment

Year Acquired	Percent Good
2008	86%
2007	71%
2006	56%
2005	39%
2004 & prior	21%

Data Processing Equipment. Electronic types of equipment, including office machines subject to severe wear & tear

Examples of Property Include:

Accounting Machines
Alarm Systems
Candy Machines
Cash Registers
Coin-Op/Vending Machines
Drive-Up Windows (Bank)
Fax Machines
Microwave Communications Equip.
Music-Stereo Systems & Radios
Printers / Copy Machines
Reservation Terminals
Shopping Carts
Small Equipment Rental
Sound Systems
Surveillance Camera / TV
Telephone Systems & Equip.
Typewriters
Video Game Machines

PROPERTY CODE 160

Medical & Dental Equipment

Year Acquired	Percent Good
2008	94%
2007	89%
2006	85%
2005	79%
2004	74%
2003	65%
2002	55%
2001	44%
2000	33%
1999	23%
1998 & prior	11%

Specialist equipment used in medical profession & health care industry

Examples of Property Include:

Dental Equipment & Instruments
Exam Tables & Chairs
Hospital Equipment
Lensometer
Medical Equipment & Instruments
Mesoptomers
Microscopes
Optical Equipment & Instruments
Sterilizers
X-Ray Machines

PROPERTY CODE 230

Computer Integrated Machinery

Year Acquired	Percent Good
2008	91%
2007	83%
2006	75%
2005	66%
2004	56%
2003	43%
2002	29%
2001 & prior	15%

Examples of Property Include:

Machinery which cannot operate independently from the computer system. Machinery & computer sold as a single unit.

PROPERTY CODE 12

Aircraft / Manufacturing Tools & Dies

Year Acquired	Percent Good
2008	86%
2007	71%
2006	57%
2005	41%
2004	23%
2003 & prior	4%

Property is subject to rapid physical, functional and economic obsolescence

Examples of property include:

Aircraft Jigs and Dies
Aircraft Manufacturing
Aircraft Manufact & Test Equip
Aircraft Molds
Aircraft Patterns
Aircraft Taps and Gauges

PROPERTY CODE 10

Furniture & Trade fixtures

Year Acquired	Percent Good
2008	93%
2007	85%
2006	79%
2005	71%
2004	63%
2003	52%
2002	39%
2001	26%
2000 & prior	13%

Non mechanical furniture & trade fixtures

Examples of Property Include:

Auditorium & Theater Seats
Awnings
Bars & Sinks
BBQ's / Fireplaces
Beauty / Barber Shop Fixtures
Benches
Booths, Tables & Chairs
Cabinets & Shelves
Cashier's Island
Check Out Counters
Decorations
Display - Cases & Racks (Non Refrigerated)
Exercise Equipment
Furniture - Chairs & Couches
Garbage Containers
Mechanical & Electrical Signs
Mobile Offices Built with Wood or Steel Framing
Motel / Hotel Beds & Furniture
Movable Partitions
Movie Screens
Musical Instruments
Tanning Booths
Water Slides

PROPERTY CODE 4

Short Life Expensed Property

Year Acquired	Percent Good
2008	69%
2007	52%
2006	30%
2005	17%
2004 & prior	11%

The new legislative changes for 2009.

PROPERTY CODE 214

Long Life Property

Year Acquired	Percent Good
2008	98%
2007	96%
2006	94%
2005	93%
2004	91%
2003	90%
2002	85%
2001	79%
2000	74%
1999	68%
1998	61%
1997	55%
1996	49%
1995	43%
1994	37%
1993	30%
1992	23%
1991	15%
1990 & prior	8%

Property having a long physical life.

Examples of Property Include:

Billboards
Grain Elevators- Non Farm
Pipelines
Radio Towers
Sign Towers
Ski Lift & Tram Towers
Surface Tanks
Towers, Cell Phone, Broadcast
Underground Tanks
Wind Powered Electrical
Generators/Equip/Towers

PROPERTY CODE 13

Semiconductor Manufacturing

Year Acquired	Percent Good
2008	47%
2007	34%
2006	24%
2005	15%
2004 & prior	6%

Equipment used exclusively in the production of semiconductor products

Examples of Property Include:

Clean Room Equipment
Chemical & Gas Systems
Crystal Growing Equipment
Deionized Water Systems
Encapsulation Equipment
Photo Mask & Wafer Equip.