

2009

## IDAHO PROPERTY VALUATION SCHEDULES

Enclosed are copies of valuation schedules and related documents to be used for the 2009 Assessment Year.

- ◆ **All schedules are intended as guidelines only** and are not substitutes for appraisal judgment. These schedules should be used as a back-up in the event that there is not enough information available locally or elsewhere to provide better estimates.
- ◆ Changes and adjustments to the published schedules should be well documented and all relevant data retained on file.
- ◆ Schedule factors are set for property that is not updated. Updated items, such as betterments, improvements, and additions, to the original item should be valued separately. Value the addition at 100% of the value of the addition in the year it is added, and value it in the following years in the same column as the original equipment.
- ◆ The schedules reflect values of broad groups, and are not intended to reflect the value of any individual item. Any adjustments to the schedules should be based on comprehensive property groups, not on individual items.
- ◆ Items in exceptional condition or subject to unusual functional or economic depreciation should be valued on a case-by-case basis.
- ◆ Comments concerning the 2009 Assessment Year and recommendations which are received by the Commission after December 5, 2008 will be reviewed for consideration in the development of the 2010 Valuation Schedules.

## Contents

Please check to be sure the following documents and schedules are included in this packet.

	Page
✓ <i>Index to Valuation Schedules</i>	1
✓ <i>Notes to Valuation Schedules</i>	10
✓ <i>Trend Components</i>	12
✓ <i>Personal Property Valuation Schedules</i>	14
✓ <i>Industrial Property Valuation Schedules</i>	15
✓ <i>Agricultural Equipment Valuation Supplement</i>	16
✓ <i>Construction/Heavy Equipment Schedules</i>	17
✓ <i>Valuation Schedules for: Video and Arcade Laser Games, Miscellaneous Tools &amp; Equipment</i>	18
✓ <i>Postage Meter Valuation</i>	19
✓ <i>CATV Valuation Schedules</i>	20
✓ <i>Wireless Communication Schedules</i>	21
✓ <i>Rental Video Cassette Declaration Form</i>	2nd to last page
✓ <i>Professional Library Declaration Form</i>	last page

## Notes

- ◆ Individual valuation schedules can be found in the following groupings:

<u>Schedule Grouping</u>	<u>Schedule Numbers</u>
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, 25, Postage Meters, CATV, and Wireless Communication

If any contents are missing contact the Idaho State Tax Commission Property Appraisal Bureau (208-334-7733) .

**INDEX TO VALUATION SCHEDULES 2009**  
**(Replaces 2008 Index and Schedules)**

Item	Schedule	Function Code (For County Use Only)
<b>A</b>		
Accounting machines	9	300
Acetylene & oxygen tanks	22	607
<b>Aerial photo &amp; mapping equipment</b>	<b>12</b>	<b>534</b>
Agricultural equipment (See note #1.)		
<b>Air compressors, mobile</b>	<b>2</b>	<b>302</b>
Air compressor, stationary	17	303
<b>Air cond/ heating contractor</b>	<b>3</b>	<b>304</b>
Air cond/ heating unit	3	305
<b>Aircraft small tools</b>	<b>21</b>	<b>619</b>
Aircraft test equipment	2	414
<b>Aircraft - other (See note #2.)</b>		
Airline operations equipment	4	307
<b>Airline - cargo tractor</b>	<b>68</b>	<b>680</b>
Airline - radio equipment	13	553
<b>Airline - tow tug</b>	<b>31</b>	<b>573</b>
Airline - waste disposal	5	584
<b>Alarm system/burglar alarm</b>	<b>13</b>	<b>317</b>
Aluminum fabricating	57	318
<b>Apartment furniture, fixtures, and equipment</b>	<b>11</b>	<b>565</b>
Apiary, bee suits, veils, gloves, & smokers	21	301
<b>Apiary machinery and equipment</b>	<b>6</b>	<b>341</b>
Apparel manufacturing	53	322
<b>Apparel store furniture and fixtures</b>	<b>6</b>	<b>323</b>
Appliance repair furniture, fixtures, and equipment	5	324
<b>Arcade games, electronic (See Video and Arcade Laser Game Schedule.)</b>	<b>25</b>	<b>657</b>
Arcade games, pinball/non-electronic	4	319
<b>Artwork (Leave at 100 percent.)</b>		
Archery equipment manufacturing machinery and equipment	11	325
<b>Architect furniture, fixtures, and equipment</b>	<b>14</b>	<b>326</b>
Asphalt paving - in place	63	308
<b>Auto parts store furniture, fixtures, and equipment</b>	<b>12</b>	<b>328</b>
Auto repair shop/garage machinery and equipment	5	329
<b>B</b>		
Bakery, candy & confection manufacturing	56	336
<b>Bank furniture, fixtures, and equipment</b>	<b>13</b>	<b>337</b>
Bar/tavern/cocktail furniture, fixtures and equipment	9	339
<b>Barber &amp; beauty shop furniture, fixtures, and equipment</b>	<b>12</b>	<b>338</b>
Batteries, leased commercial	3	340
<b>Beekeeping, apiary, suits, veils, gloves, &amp; smokers</b>	<b>21</b>	<b>301</b>
Beekeeping/ apiary machinery and equipment	6	341
<b>Bicycle shop machinery and equipment</b>	<b>5</b>	<b>342</b>
Billboards	12	593
<b>Billiard parlor furniture, fixtures, and equipment</b>	<b>11</b>	<b>542</b>
Bins, lockers & racks	4	346
<b>Biscuit manufacturing</b>	<b>56</b>	<b>347</b>
Blueprinting/drafting equipment	14	403
<b>Boats-pleasure</b>	<b>10</b>	<b>351</b>

**INDEX TO VALUATION SCHEDULES 2009**  
**(Replaces 2008 Index and Schedules)**

Item	Schedule	Function Code (For County Use Only)
Boats-rental/resort, commercial	6	350
Boat shop - repair, machinery and equipment	5	352
<b>Book binding</b>	<b>54</b>	<b>345</b>
<b>Bottling &amp; soft drink manufacturing</b>	<b>56</b>	<b>353</b>
<b>Bowling-house balls</b>	<b>3</b>	<b>333</b>
Bowling-lanes	16	354
<b>Bowling-pinsetter/scoring</b>	<b>5</b>	<b>332</b>
Brewery equipment	15	298
<b>Brick &amp; clay manufacturing</b>	<b>60</b>	<b>356</b>
Burglar alarm systems	13	317
<b>Business school furniture and fixtures</b>	<b>5</b>	<b>575</b>
Butane, propane, liquified gas tanks (See Misc. Tools and Equip. Schedule.)	22	607
Butcher shop furniture, fixtures, and equipment	13	360
<b>C</b>		
CATV systems (See note #3.)		
<b>Cabinet shop/woodworking machinery and equipment</b>	<b>12</b>	<b>361</b>
Cannery	56	363
<b>Car wash-full service</b>	<b>4</b>	<b>365</b>
Car wash-racks	10	367
<b>Car wash-self service</b>	<b>2</b>	<b>366</b>
Cash register-auto scan	2	660
<b>Cash register-conventional</b>	<b>9</b>	<b>661</b>
Cell Sites (Refer to Wireless Communication Schedules)		
<b>Cement manufacturing</b>	<b>60</b>	<b>368</b>
Ceramic Kilns	56	320
<b>Ceramic Molds</b>	<b>21</b>	<b>321</b>
Chemical product manufacturing	50	369
<b>Chiropractor furniture, fixtures, and equipment</b>	<b>7</b>	<b>496</b>
Clothing manufacturing	53	322
<b>Club &amp; lodge furniture, fixtures, and equipment</b>	<b>13</b>	<b>373</b>
Cocktail lounge	9	339
<b>Coffee brewing equipment-leased</b>	<b>5</b>	<b>375</b>
Coin-operated equipment (See note #4.)		
<b>Cold storage/refrigeration plant</b>	<b>16</b>	<b>433</b>
Computer systems & software (See note #5.)		
Minicomputers, mainframes, servers, peripherals	19	377
PCs, workstations and desktop peripherals	0	650
<b>Concrete pre-mix equipment</b>	<b>4</b>	<b>544</b>
Construction/heavy equipment (See Note #7.)		
<b>Container manufacturing, metal</b>	<b>57</b>	<b>386</b>
Container manufacturing, paper	58	387
<b>Container, trash collection &amp; hauling</b>	<b>8</b>	<b>439</b>
Contractor, general	5	379
<b>Contractor, A.C./heating</b>	<b>3</b>	<b>304</b>
Contractor, concrete placing	4	378
<b>Contractor, dry wall, taping, finishing</b>	<b>4</b>	<b>409</b>
Contractor, electrical	4	411
<b>Contractor, floor covering</b>	<b>4</b>	<b>425</b>
Contractor, plumbing	4	540

**INDEX TO VALUATION SCHEDULES 2009**  
**(Replaces 2008 Index and Schedules)**

Item	Schedule	Function Code (For County Use Only)
<b>Contractor, roofing</b>	<b>4</b>	<b>570</b>
Coolers, walk-in & reach-in	14	561
<b>Copiers - desktop (See note #5.)</b>	<b>0</b>	<b>650</b>
Copiers (See note #5.)	19	390
<b>Costumes &amp; clothing, rental</b>	<b>1</b>	<b>626</b>
Credit card imprinter	9	462
Crushing, equipment recycling	12	463
<b>D</b>		
Dairy farm equipment	10	394
Dairy industry, non-farm	52	395
<b>Data processing equipment</b>	<b>19</b>	<b>377</b>
Daycare furniture, fixtures, and equipment	11	467
<b>Dental equipment</b>	<b>7</b>	<b>496</b>
Department store furniture, fixtures, and equipment	6	399
<b>Dies &amp; molds, foundry</b>	<b>9</b>	<b>400</b>
Drafting/blueprint equipment	14	403
<b>Drug store furniture, fixtures, and equipment</b>	<b>6</b>	<b>406</b>
Dry cleaning/laundry, coin-op	3	408
<b>Dry cleaning/laundry, professional</b>	<b>10</b>	<b>648</b>
Drywall taping/finishing machinery and equipment	4	409
Duplicating equipment/mimeograph, etc.	19	348
<b>E</b>		
Electrical contractor	4	411
Electrical generating machinery and equipment	18	412
<b>Electrical product manufacturing</b>	<b>57</b>	<b>413</b>
Electronic equipment (Excludes most computers; See note #5)	2	414
<b>Electronic product manufacturing</b>	<b>46</b>	<b>415</b>
Electroplating machinery and equipment	10	416
Engineering/scientific equipment	7	418
<b>F</b>		
Farm equipment (See note #1.)		
<b>Fast food machinery and equipment</b>	<b>6</b>	<b>568</b>
Facsimile machine (Fax machine - not computer peripheral - see note #5)	19	417
<b>Feed &amp; seed store furniture, fixtures and equipment</b>	<b>12</b>	<b>419</b>
Feed mixers, treaters, etc.	5	420
<b>Fertilizer manufacturing</b>	<b>50</b>	<b>421</b>
Fiberglass molds	11	422
<b>Fish processing</b>	<b>56</b>	<b>424</b>
Fishing gear, commercial	1	423
<b>Floor covering contractor machinery and equipment</b>	<b>4</b>	<b>425</b>
Floor maintenance equipment-commercial	2	464
<b>Floral shop furniture, fixtures and equipment</b>	<b>12</b>	<b>427</b>
Flour, cereal & grain milling	59	428
<b>Food, fast machinery and equipment</b>	<b>6</b>	<b>568</b>
Food handling machinery and equipment	4	429
<b>Food product processing</b>	<b>52</b>	<b>430</b>
Foundry	57	432
<b>Fuel oil dealer/yard machinery and equipment</b>	<b>16</b>	<b>434</b>

**INDEX TO VALUATION SCHEDULES 2009**  
**(Replaces 2008 Index and Schedules)**

Item	Schedule	Function Code (For County Use Only)
Funeral home/mortuary furniture, fixtures and equipment	15	436
Furniture refinish/upholstery	12	437
<b>G</b>		
Garage, automotive machinery and equipment	5	329
Garbage collection containers	8	439
<b>Gas, industrial bulk plant (not tanks)</b>	<b>14</b>	<b>440</b>
Gasoline & oil storage tanks (See Misc. Tools & Equip. Schedule.)	22	607
<b>General contractor machinery and equipment</b>	<b>5</b>	<b>379</b>
Glazier (glass installer) machinery and equipment	4	443
<b>Go-cart</b>	<b>2</b>	<b>444</b>
Golf course equipment (excluding tractors)	2	445
<b>Golf driving range-balls (See note #1.)</b>	<b>21</b>	<b>405</b>
Gravel pit M & E (See note #7.)		
<b>Greenhouse &amp; nursery machinery and equipment</b>	<b>12</b>	<b>514</b>
Grocery store furniture, fixtures & equipment (except refrigeration)	6	450
Grain elevators (See a cost manual; e.g., Marshall & Swift.)		
<b>H</b>		
Hardware store furniture, fixtures, and equipment	12	451
Hatchery, poultry machinery and equipment	14	452
<b>Health services equipment, medical</b>	<b>7</b>	<b>496</b>
Health spa furniture, fixtures, and equipment	13	560
<b>Hearing aid clinics</b>	<b>7</b>	<b>496</b>
Heating equipment (unit)	3	305
<b>High tech manufacturing (e.g. semiconductor; See note #8.)</b>	<b>44</b>	<b>306</b>
Hospital furniture, fixtures, and equipment	12	457
<b>Hotel/motel furniture, fixtures, and equipment</b>	<b>12</b>	<b>458</b>
House, rental furniture, fixtures, and equipment	11	565
<b>I</b>		
Ice making equipment	17	460
<b>Ice cream cabinet</b>	<b>14</b>	<b>561</b>
Imprinter (e.g. credit/debit card)	9	462
<b>Industrial buildings</b>	<b>61</b>	<b>651</b>
Industrial gas bulk plant	14	440
<b>J</b>		
<b>Janitorial service equipment</b>	<b>2</b>	<b>464</b>
Jewelry store furniture, fixtures, and equipment	6	465
<b>K</b>		
Key duplication equipment	12	466
<b>Kindergarten furniture, fixtures, and equipment</b>	<b>11</b>	<b>467</b>
Knitted goods manufacturing	48	468
<b>L</b>		
Laboratory equipment	7	469
Landscaping equipment	12	470
<b>Lapidary equipment</b>	<b>12</b>	<b>471</b>
Laundry/dry clean professional	10	648
<b>Laundry/dry clean coin-op</b>	<b>3</b>	<b>408</b>

**INDEX TO VALUATION SCHEDULES 2009**  
**(Replaces 2008 Index and Schedules)**

Item	Schedule	Function Code (For County Use Only)
Leather products manufacturing machinery and equipment	15	475
<b>Libraries, professional (Refer to STC Professional Library Declaration.)</b>		
Lift trucks (See forklift in construction schedules.)		
<b>Linoleum installation machinery and equipment</b>	<b>4</b>	<b>425</b>
Liquified petroleum storage tanks (See Misc. Tools and Equip. Schedule.)	22	607
<b>Lithograph equipment</b>	<b>13</b>	<b>547</b>
Locker, public coin operated	12	482
<b>Locker, frozen food machinery and equipment</b>	<b>16</b>	<b>433</b>
Lodge & club furniture, fixtures, and equipment	13	373
<b>Logging equipment - Refer to note # 7 or the following schedules:</b>		
Logging equipment, new	43	671
Logging equipment, used	90	692
Lumber dealer, retail furniture, fixtures, and equipment	12	489
<b>Lumber yard equipment-see forklift (new and used)</b>		
<b>Lumber and wood products - Refer to the the following schedules:</b>		
Plywood & veneer	58	485
Pulp, paper, & paperboard	58	486
Sawmill (medium & large)	58	487
Sawmill (portable & small)	51	488
<b>M</b>		
Machine shop machinery and equipment, maintenance	7	492
Machine shop, production	11	491
<b>Machinery manufacturing</b>	<b>57</b>	<b>493</b>
Mailing machines	10	494
<b>Manufactured housing manufacturing equipment</b>	<b>57</b>	<b>504</b>
Meat processing & packaging	52	495
<b>Metal fabrication</b>	<b>57</b>	<b>498</b>
Metal sheet fabrication	56	587
<b>Medical equipment</b>	<b>7</b>	<b>496</b>
Metal shelving	13	588
<b>Microfilming equipment</b>	<b>14</b>	<b>500</b>
Microwave oven	2	667
<b>Mimeograph/duplicating equipment</b>	<b>19</b>	<b>348</b>
Mining & milling	93	502
<b>Mobile home, rental furniture, fixtures, and equipment</b>	<b>11</b>	<b>565</b>
Mobile office	16	505
<b>Mobile yard equipment</b>	<b>51</b>	<b>506</b>
Mortuary equipment	15	436
<b>Motel/hotel furniture, fixtures, and equipment</b>	<b>12</b>	<b>458</b>
Motorcycle shop machinery and equipment	5	509
Musical equipment, rental	5	299
<b>N</b>		
Natural gas exploration & production	50	297
Neon signs	12	593
<b>Newspaper computer</b>	<b>19</b>	<b>377</b>
Newspaper machinery and equipment	13	547
<b>Nursery &amp; greenhouse machinery and equipment</b>	<b>12</b>	<b>514</b>
Nursing home furniture, fixtures, and equipment	12	515

**INDEX TO VALUATION SCHEDULES 2009**  
**(Replaces 2008 Index and Schedules)**

Item	Schedule	Function Code (For County Use Only)
<b>O</b>		
Office furniture and fixtures	13	516
Office machines, accounting	9	300
Office machines (excluding computer)	3	517
Optical equipment	7	496
Orchard, wind machines (Refer to Orchard Wind Machine Valuation schedule.)		
Oxygen & acetylene tanks (See note #1.)	22	607
<b>P</b>		
Packing/sorting machinery and equipment	7	521
Paint & varnish manufacturing	50	522
Painting contractor machinery and equipment	4	523
Pallets, crates and lugs (See Misc. Tools & Equip.)	21	524
Paper container manufacturing	58	486
Parking lot equipment	12	526
Parking meters	16	527
Paving, asphalt	63	308
Paving, asphalt machinery and equipment	4	378
Pest control equipment	7	529
Petroleum exploration & production	50	297
Petroleum products, service station	4	583
Petroleum bulk plant	16	530
Photocopy equipment (not copiers)	19	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 (Refer to Valuation of Pitney-Bowes 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
Printing and publishing	13	547
Professional equipment, medical	7	496
Professional library (Refer to Professional Library Declaration)		
Propane tanks (See Misc. Tools & Equip.)	22	607
Public address systems	5	520
Pumps	4	385
<b>R</b>		
Radio-telephone airport monitor systems	13	553
Radio-telephone communication systems (Refer to Wireless Communication Schedules)		
Radio-telephones/pagers	6	554
Radio/T.V. broadcasting equipment	5	552

**INDEX TO VALUATION SCHEDULES 2009**  
**(Replaces 2008 Index and Schedules)**

Item	Schedule	Function Code (For County Use Only)
Radio/T.V. repair service	4	555
Radio/T.V. tower (Refer to a cost manual; e.g., Marshall & Swift or note #3.)		
Recording studio furniture, fixtures and equipment	5	559
Recreational vehicle manufacturing	57	622
Recycling, crushing equipment	12	463
Reducing salon furniture, fixtures and equipment	13	560
Refrigeration-display/freezer/cooler	14	561
Refrigeration plant	16	433
Rental clothing/costumes	1	626
Rental equipment	2	564
Rental housing furniture, fixtures and equipment	11	565
Rental scaffolding	1	574
Rental sports equipment/skis	1	596
Repair shop, auto repair garage	5	329
Repair shop, bicycle sporting goods repair	5	342
Repair shop, boats	5	352
Repair shop, small appliance	5	324
Repair shop, upholstery shop machinery and equipment	12	437
Research equipment	7	418
Restaurant furniture, fixtures and equipment	6	568
Rest home furniture, fixtures and equipment	12	515
<b>Retail store:</b>		
apparel	6	323
auto parts	12	328
bicycle, sporting goods	5	342
boat	5	352
department store	6	399
drug, pharmacy	6	406
feed & seed	12	419
floral	12	427
groceries (excluding refrigeration)	6	450
hardware	12	451
jewelry	6	465
lumber	12	489
nursery, greenhouse	12	514
tire	12	617
TV, stereo, audio, VCR	6	602
Rock crusher (See note #7.)		
Roofing contractor machinery and equipment	4	570
<b>S</b>		
Safes & safe deposit boxes	18	571
Sand & gravel machinery and equipment (see construction/heavy equipment)		
Satellite dish (See note #3.)		
Sawmill (See lumber and wood products above.)		
Scaffolding	1	574
School, business/trade furniture, fixtures and equipment	5	575
School, kindergarten/daycare furniture, fixtures and equipment	11	467
Scientific equipment	7	418
Searchlights	14	577

**INDEX TO VALUATION SCHEDULES 2009**  
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Item	Schedule	Function Code (For County Use Only)
Seed & feed store furniture, fixtures and equipment	12	419
Seed cleaning & processing	59	579
Semiconductor manufacturing equipment (See note #8.)	44	306
Service station machinery and equipment	4	583
Sewer cleaning machinery and equipment	5	584
Sewer construction machinery and equipment (See note #7.)		
Sewing machinery and equipment	12	586
Sheet metal fabrication	56	587
Shelving, metal	13	588
Shelving, wood	11	589
Ships & vessels (See boats above.)		
Shoes & leather manufacture	15	475
Shoe repair	15	393
Sign manufacturing equipment	14	592
Signs/billboards/neon signs	12	593
Ski lifts & tows	20	595
Small tools (See Misc. Tools & Equip. Schedule.)	21	619
Soft drink dispensers	1	632
Soft drink manufacturing	56	599
Soft water service machinery and equipment	4	600
Software, computer (See note #5.)		
Sprayers - tank, pump, and pressure	4	385
Sprinkler system (appraise and depreciate with building)		
Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)		
Stereo	1	601
Stereo store	6	602
Store (See retail store above.)		
Store, wholesale furniture, fixtures and equipment	12	640
Sugar refining	59	604
Suntan salon machinery and equipment	4	652
Supermarket furniture, fixtures and equipment (except refrigeration)	6	450
Surveying & engineering equipment	7	418
<b>T</b>		
Tanks & vessels (See Misc. Tools & Equip. Schedule)	22	607
Tavern/bar furniture, fixtures and equipment	9	339
Telephone, mobile	6	554
Telephone rental	10	653
Telephone systems equipment	4	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

**INDEX TO VALUATION SCHEDULES 2009**  
**(Replaces 2008 Index and Schedules)**

Item	Schedule	Function Code
		(For County Use Only)
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
<b>U</b>		
Unlicensed vehicles	5	627
Upholstery machinery and equipment	12	437
Used equipment, miscellaneous	2	564
Utility systems, locally assessed (Contact STC)		
<b>V</b>		
Vans, barge	10	630
Vans, cargo container	9	631
Vending machines, non-refrigerated	16	633
Vending machines, refrigerated	14	561
Veterinarian equipment	7	496
Video cassette recorders	1	601
Video Rentals (Refer to Videos Declaration Form, 2nd to last page.)		
Video games (See Video and Arcade Laser Game Schedule.)	25	657
<b>W</b>		
Warehouse equipment	5	634
Watch repair machinery and equipment	14	636
Water & steam systems (Appraise with real property.)		
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 (Refer to Wireless Communication Schedules.)		
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
<b>X</b>		
X-ray equipment, inspection	7	496
X-ray equipment, medical	7	496
<b>Y</b>		
Yard structures & improvements	62	654

NOTES: Notes start on the next page.

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## NOTES TO VALUATION SCHEDULES 2009 (Replaces 2008 Notes)

### NOTES:

1. Farm equipment used for non-agricultural use should be valued from a current edition of Iron Solutions Official Guide for farm equipment (Northwest Region), using the "Resale Cash" values and adjusted to the local market. For items not listed in this reference, the 2008 Equipment Valuation Supplement (enclosed) may be used.
2. Used aircraft in good condition maintain their market value, or may increase in value. The "Aircraft Blue Book" provides information on airplane values.
3. Cable Television System (CATV), use Supplemental CATV Schedules. For satellite reception equipment, use the "Converter" column from the CATV schedules.
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 Schedule 0.
  - **Desktop Peripherals:** refer to small items generally purchased rather than leased because of their low cost, 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.

- **Workstations:** 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 peripherals should be valued from Schedule 19.

- **Non-Desktop Peripherals:** are usually larger and more expensive than desktop items. Following or acquired with Non-Desktop Peripherals is usually an onsite service contract. Non-Desktop Peripherals 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 embedded systems 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 Schedule 19 (Function Code 349 for AS/400 counties) should 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.

- **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.

**NOTES TO VALUATION SCHEDULES 2009**  
**(Replaces 2008 Notes)**

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 be used.
7. Construction equipment should be valued from a current edition of the *Green Guide using the "Average Resale" values adjusted to the local market. For items not listed in the reference manuals, the 2009 Equipment Valuation Supplement (enclosed) may be used.*
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 macro-economic 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.
9. The "half-year convention" is applied to all depreciated schedules with the exception of Schedules 21, 22, 44, and those found on pages 16 and 17. 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 14.

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**TREND COMPONENT SCHEDULE 2009**

Age	Year	Group "A"	Group "B"	Group "C"	Group "D"	Group "E"	Group "F"	M/S "D"	M/S "S"	PPI 1	PPI 2
0	2009	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
1	2008	1.013	1.015	1.014	1.012	1.013	1.006	1.001	1.011	0.990	1.009
2	2007	1.044	1.048	1.045	1.038	1.043	1.026	1.014	1.037	0.920	1.025
3	2006	1.115	1.110	1.091	1.084	1.099	1.083	1.065	1.097	0.843	1.030
4	2005	1.166	1.166	1.144	1.130	1.150	1.147	1.127	1.162	0.776	1.022
5	2004	1.252	1.265	1.241	1.215	1.237	1.229	1.196	1.265	0.712	1.011
6	2003	1.297	1.312	1.287	1.258	1.280	1.316	1.286	1.352	0.655	0.985
7	2002	1.318	1.337	1.312	1.278	1.302	1.343	1.315	1.377	0.585	0.946
8	2001	1.327	1.341	1.328	1.289	1.309	1.370	1.344	1.399	0.514	0.910
9	2000	1.342	1.352	1.337	1.294	1.320	1.386	1.357	1.417	0.467	0.913
10	1999	1.369	1.374	1.360	1.318	1.344	1.454	1.432	1.475	0.431	0.880
11	1998	1.374	1.376	1.366	1.321	1.348	1.489	1.470	1.508	0.372	0.869
12	1997	1.388	1.388	1.381	1.331	1.360	1.515	1.494	1.530	0.311	0.863
13	1996	1.413	1.404	1.403	1.357	1.382	1.557	1.547	1.559	0.267	0.876
14	1995	1.435	1.427	1.426	1.375	1.403	1.573	1.555	1.588	0.233	0.881
15	1994	1.492	1.484	1.470	1.418	1.454	1.623	1.597	1.642	0.214	0.875
16	1993	1.538	1.518	1.510	1.461	1.494	1.680	1.662	1.694	0.196	0.888
17	1992	1.568	1.539	1.542	1.500	1.523	1.741	1.742	1.739	0.166	0.904
18	1991	1.591	1.549	1.569	1.524	1.542	1.762	1.774	1.748	0.137	0.933
19	1990	1.629	1.578	1.604	1.553	1.573	1.785	1.790	1.772		0.946
20	1989	1.676	1.617	1.654	1.595	1.615	1.828	1.844	1.798		0.939
21	1988	1.771	1.703	1.744	1.677	1.702	1.863	1.878	1.840		0.954
22	1987	1.849	1.780	1.799	1.743	1.774	1.926	1.920	1.930		0.962
23	1986	1.880	1.799	1.815	1.766	1.800	1.937	1.933	1.940		0.974
24	1985	1.911	1.809	1.824	1.778	1.817	1.951	1.943	1.959		
25	1984	1.947	1.836	1.845	1.800	1.844	1.988	1.986	1.989		
26	1983	1.994	1.885	1.883	1.848	1.894	2.054	2.074	2.029		
27	1982	2.024	1.918	1.927	1.886	1.928	2.120	2.147	2.085		
28	1981	2.121	2.007	2.033	1.977	2.019	2.203	2.219	2.171		
29	1980	2.345	2.222	2.257	2.183	2.227	2.356	2.364	2.320		
30	1979	2.591	2.465	2.477	2.398	2.450	2.575	2.560	2.557		

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

Group A: "Food Products"

Group D: "Wood Products"

M & S "D" : " Wood Frame"

Group B: "Construction Materials"

Group E: "Average of All"

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

Group C: "Mining & Milling"

Group F: "M & S Bldgs: Masonry, D & S"

Trends developed from Producer Price Indexes (PPI):

PPI 1: "Computers and computer equipment"

PPI 2: "Radio communication, fiber optics  
& related equip."

## HOW TO USE PERSONAL PROPERTY VALUATION SCHEDULES 2009

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:

A personal computer was purchased in 2007 for a \$2,000 retail price. At the intersection of Schedule # 0 and 2007 is the factor 30(%). The equipment's cost multiplied by the factor equals \$600, the indicated market value for assessment purposes.

Cost X Factor = Indicated Market Value

$$\$2,000 \times .30 = \$600$$

### Another Example:

Fast food machinery and equipment was purchased in 2004 for a \$10,000 retail price. At the intersection of Schedule # 6 and 2004 is the factor 79(%). The equipment's cost multiplied by the factor equals \$7,900, the indicated market value for assessment purposes.

Cost X Factor = Indicated Market Value

$$\$10,000 \times .79 = \$7,900$$

\* 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 (10) and Idaho Property Tax Rule 217.01.b address equalization and market value at the retail level.

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.

**PERSONAL PROPERTY VALUATION SCHEDULES 2009**  
**Showing The Composite Factor (Combined Trend and Depreciation), As a Percent Good.**

Schedule No.:	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19		
Trend Group:	PPI 1	"E"	"E"	"E"	"E"	"E"	"E"	"E"	"E"	"E"	"E"	"E"	"E"	"E"	"E"	"E"	"E"	"E"	"E"	"E"	PPI 1	
Economic Life:	2	5	6	7	8	9	10	11	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	2009	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
1	2008	77	93	94	95	96	97	97	97	93	94	95	96	97	97	97	98	98	99	99	90	
2	2007	30	79	83	87	89	91	92	93	79	83	87	89	91	92	93	94	95	97	98	67	
3	2006	<u>10</u>	66	74	78	82	86	88	90	66	74	78	82	86	88	90	91	95	97	99	46	
4	2005	10	51	61	69	75	79	83	86	51	61	69	75	79	83	86	89	92	95	99	29	
5	2004	10	35	49	61	68	74	79	83	35	49	61	68	74	79	83	87	92	96	101	14	
6	2003	10	<u>26</u>	35	47	58	65	72	77	<u>26</u>	35	47	58	65	72	77	81	88	93	100	<u>10</u>	
7	2002	10	26	<u>26</u>	34	46	55	62	69	26	<u>26</u>	34	46	55	62	69	74	82	89	96	10	
8	2001	10	26	26	<u>26</u>	33	43	52	59	26	26	<u>26</u>	33	43	52	59	65	75	82	92	10	
9	2000	10	26	26	26	<u>26</u>	32	42	50	26	26	26	<u>26</u>	32	42	50	57	67	77	87	10	
10	1999	10	27	27	27	27	<u>27</u>	32	42	27	27	27	27	<u>27</u>	32	42	50	62	71	83	10	
11	1998	10	27	27	27	27	27	<u>27</u>	32	27	27	27	27	27	<u>27</u>	32	40	54	65	78	10	
12	1997	10	27	27	27	27	27	27	<u>27</u>	27	27	27	27	27	27	<u>27</u>	31	46	58	73	10	
13	1996	10	28	28	28	28	28	28	28	28	28	28	28	28	28	28	<u>28</u>	40	53	69	10	
14	1995	10	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	32	46	65	10	
15	1994	10	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	<u>29</u>	41	61	10	
16	1993	10	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	34	57	10	
17	1992	10	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	<u>30</u>	52	10	
18	1991	10	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	46	10
19	1990	10	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	41	10
20	1989	10	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	36	10
21	1988	10	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	<u>34</u>	10
22	1987	10	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	10
23	1986	10	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	10
24	1985	10	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	10
25	1984	10	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	10
26	1983	10	38	38	38	38	38	38	38	38	38	38	38	38	38	38	38	38	38	38	38	10
27	1982	10	39	39	39	39	39	39	39	39	39	39	39	39	39	39	39	39	39	39	39	10
28	1981	10	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	10
29	1980	10	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	10
30	1979	10	49	49	49	49	49	49	49	49	49	49	49	49	49	49	49	49	49	49	49	10

Note: Refer to the instructions on page 13. 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 underlined factors indicate where the economic life estimate is reached.

**INDUSTRIAL PROPERTY VALUATION SCHEDULES 2009**  
**Showing The Composite Factor (Combined Trend and Depreciation), As a Percent Good.**

Schedule No.: Trend Group: Economic Life:		20 M/S S 25	44 None 5	46 "B" 5	48 "E" 9	50 "B" 10	51 "E" 10	52 "A" 12	53 "E" 12	54 "E" 13	55 M/S S 14	56 "A" 15	57 "B" 15	58 "D" 20	59 "A" 19	60 "B" 20	61 M/S D 4%D	62 M/S S 15	63 M/S S 8	93 "C" 25		
Age	Year	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	
0	2009	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
1	2008	99	68	93	97	97	97	98	98	98	98	98	98	99	99	99	98	98	96	99		
2	2007	99	45	80	91	92	92	94	94	95	94	96	96	98	98	99	95	95	88	99	Col.	
3	2006	101	29	67	86	89	88	93	91	93	94	97	97	98	99	100	96	95	82	100	For	
4	2005	103	18	51	79	84	83	90	89	90	93	94	94	97	99	100	98	94	76	102	Future	
5	2004	109	10	35	74	81	79	88	87	89	94	95	96	100	101	104	99	96	70	107	Use	
6	2003	111	10	26	65	73	72	82	81	84	93	92	93	98	100	102	103	96	61	106		
7	2002	109	10	27	55	64	62	75	74	78	87	86	87	95	96	99	101	90	48	104		
8	2001	106	10	27	43	54	52	66	65	71	80	80	80	90	90	94	99	84	35	101		
9	2000	103	10	27	32	43	42	58	57	63	72	74	74	85	86	89	96	78	28	98		
10	1999	103	10	27	27	33	32	51	50	56	68	67	67	82	82	85	97	72	30	95		
11	1998	100	10	28	27	28	27	41	40	47	60	60	61	77	77	80	96	66	30	90		
12	1997	96	10	28	27	28	27	32	31	39	52	54	54	72	72	75	94	60	31	87		
13	1996	94	10	28	28	28	28	28	28	32	45	47	46	68	66	70	93	51	31	84		
14	1995	91	10	29	28	29	28	29	28	28	37	40	40	63	62	66	90	44	32	81		
15	1994	89	10	30	29	30	29	30	29	29	33	34	34	60	58	62	88	38	33	79		
16	1993	85	10	30	30	30	30	31	30	30	34	31	30	56	54	58	88	34	34	76		
17	1992	82	10	31	30	31	30	31	30	30	35	31	31	51	49	52	89	35	35	72		
18	1991	77	10	31	31	31	31	32	31	31	35	32	31	46	41	46	87	35	35	69		
19	1990	73	10	32	31	32	31	33	31	31	35	33	32	40	36	41	84	35	35	66		
20	1989	68	10	32	32	32	32	34	32	32	36	34	32	35	34	36	83	36	36	63		
21	1988	63	10	34	34	34	34	35	34	34	37	35	34	34	35	34	81	37	37	59		
22	1987	60	10	36	35	36	35	37	35	35	39	37	36	35	37	36	81	39	39	56		
23	1986	54	10	36	36	36	36	38	36	36	39	38	36	35	38	36	77	39	39	51		
24	1985	49	10	36	36	36	36	38	36	36	39	38	36	36	38	36	74	39	39	46		
25	1984	44	10	37	37	37	37	39	37	37	40	39	37	36	39	37	73	40	40	41		
26	1983	41	10	38	38	38	38	40	38	38	41	40	38	37	40	38	73	41	41	38		
27	1982	42	10	38	39	38	39	40	39	39	42	40	38	38	40	38	73	42	42	39		
28	1981	43	10	40	40	40	40	42	40	40	43	42	40	40	42	40	73	43	43	41		
29	1980	46	10	44	45	44	45	47	45	45	46	47	44	44	47	44	73	46	46	45		
30	1979	51	10	49	49	49	49	52	49	49	51	52	49	48	52	49	77	51	51	50		

Note: Use these schedules in the manner shown in the Personal Property instructions on page 13. 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 2009**  
**For valuation of agricultural equipment in non-exclusive agricultural use.**  
**Factors are shown in Whole Number Percent.**

Category		Tractors (Not Ford & J. Deere)		Tractors (Ford & J. Deere)		Hang-On Equipment	
		26 472 New	47 675 Used	94 696 New	95 697 Used	23 655 New	24 656 Used
Schedule #	Function Code						
Acquisition	Year						
0	2009	100	100	100	100	100	100
1	2008	91	95	93	96	85	79
2	2007	82	91	85	92	70	57
3	2006	78	88	82	89	55	50
4	2005	75	84	78	88	40	43
5	2004	72	79	76	82	35	36
6	2003	69	76	75	78	30	36
7	2002	65	70	70	72	25	36
8	2001	62	63	66	68	25	36
9	2000	57	55	61	65	25	36
10	1999	52	59	58	64	25	36
11	1998	45	56	55	56	25	36
12	1997	48	49	54	56	25	36
13	1996	46	51	48	55	25	36
14	1995	40	46	48	49	25	36
15	1994	42	45	47	52	25	36
16	1993	38	46	42	49	25	36
17	1992	37	45	44	47	25	36
18	1991	38	43	42	48	25	36
19	1990	37	38	40	44	25	36
20	1989	35	34	41	42	25	36
21	1988	31	30	37	41	25	36
22	1987	28	32	36	39	25	36
23	1986	25	26	35	36	25	36
24	1985	26	28	33	36	25	36
25	1984	21	24	31	38	25	36
26	1983	23	24	31	38	25	36
27	1982	20	24	32	38	25	36
28	1981	20	24	32	38	25	36
29	1980	20	24	32	38	25	36
30	1979	20	24	32	38	25	36

Note: Use these schedules in the manner shown in the Personal Property instructions on page 13. The above factors consider both accrued depreciation and the effects of inflation. The source of market data for the tractors is the "Farm Equipment NW Region, Fall Official Guide" by IRON Solutions. "Hang-On Equipment" is not reported in the "Farm Equipment NW Region, Fall Official Guide." Therefore, this schedule is provided as a convenience and will remain unchanged.

**CONSTRUCTION (HEAVY) EQUIPMENT VALUATION SUPPLEMENT 2009**

Factors are shown in Whole Number Percent !

Category	Skid-steer Loaders		Tractor Mounted Backhoes		Wheel Loaders		Crawler Loaders		Crawler Dozers		Trenchers and Excavators		Motor Graders		Turnapulls and Scrapers		Screens and Crushers		Logging Equipment		Non-Tower Cranes		Forklifts		
	Schedule #	30	67	96	97	28	49	29	66	32	69	33	80	98	99	45	92	89	91	43	90	64	65	31	68
Function Code	557	679	698	699	510	677	537	678	580	681	581	682	670	691	673	694	*	649	671	692	518	519	573	680	
Acquisition	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	
Age	Year	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
0	2009	91	95	87	89	89	88	88	91	88	92	87	86	89	91	95	97	89	91	90	86	89	95	84	94
2	2007	81	91	74	89	78	82	76	86	76	87	73	79	78	85	89	91	78	87	80	74	77	89	68	90
3	2006	77	89	66	81	69	78	69	78	70	84	63	73	71	86	86	84	71	81	69	64	72	79	64	84
4	2005	74	88	66	80	64	72	65	64	66	75	58	66	66	79	81	78	68	73	59	55	68	74	61	79
5	2004	72	84	60	73	61	64	59	57	64	66	53	58	67	73	75	71	63	69	51	48	61	69	57	75
6	2003	71	79	59	68	56	58	49	51	57	58	48	51	62	68	69	64	57	64	44	40	56	63	54	71
7	2002	68	74	54	59	50	51	43	45	50	50	42	47	57	64	63	47	54	60	38	36	53	56	51	62
8	2001	64	72	50	57	45	47	39	39	44	43	37	41	53	55	57	46	50	56	32	34	49	50	48	53
9	2000	60	67	44	55	40	46	34	38	38	41	34	38	50	53	42	40	47	56	29	30	43	45	42	53
10	1999	58	57	42	50	37	44	30	37	33	41	30	36	43	49	41	37	44	56	27	30	38	42	36	53
11	1998	54	57	41	46	36	45	29	33	31	41	28	33	41	47	36	34	44	56	24	30	34	38	36	53
12	1997	46	54	37	45	34	45	28	33	31	39	26	33	38	47	33	35	44	56	24	30	32	36	36	53
13	1996	46	49	34	45	35	47	25	30	31	38	24	27	37	44	30	34	44	56	24	30	29	35	36	53
14	1995	44	42	33	46	35	44	25	32	30	41	24	26	37	41	31	29	44	56	24	30	28	32	36	53
15	1994	40	42	33	45	37	41	23	30	29	38	20	23	34	41	30	27	44	56	24	30	27	30	36	53
16	1993	34	40	34	41	34	37	24	29	31	38	19	22	32	41	26	25	44	56	24	30	25	28	36	53
17	1992	34	37	33	38	32	36	23	28	29	36	17	21	32	40	24	24	44	56	24	30	23	27	36	53
18	1991	32	35	30	38	29	35	22	28	29	33	16	19	32	38	22	22	44	56	24	30	21	27	36	53
19	1990	30	33	28	36	28	33	21	24	27	29	15	16	31	37	21	24	44	56	24	30	21	27	36	53
20	1989	28	33	28	36	27	33	21	24	25	29	14	16	30	37	20	24	44	56	24	30	21	27	36	53
21	1988	27	30	27	36	26	33	18	24	22	29	12	16	29	37	21	24	44	56	24	30	20	27	36	53
22	1987	27	30	27	36	26	33	18	24	22	29	12	16	29	37	21	24	44	56	24	30	20	27	36	53
23	1986	24	30	27	36	26	33	18	24	22	29	12	16	29	37	21	24	44	56	24	30	20	27	36	53
24	1985	24	30	27	36	26	33	18	24	22	29	12	16	29	37	21	24	44	56	24	30	20	27	36	53
25	1984	24	30	27	36	26	33	18	24	22	29	12	16	29	37	21	24	44	56	24	30	20	27	36	53
26	1983	24	30	27	36	26	33	18	24	22	29	12	16	29	37	21	24	44	56	24	30	20	27	36	53
27	1982	24	30	27	36	26	33	18	24	22	29	12	16	29	37	21	24	44	56	24	30	20	27	36	53
28	1981	24	30	27	36	26	33	18	24	22	29	12	16	29	37	21	24	44	56	24	30	20	27	36	53
29	1980	24	30	27	36	26	33	18	24	22	29	12	16	29	37	21	24	44	56	24	30	20	27	36	53
30	1979	24	30	27	36	26	33	18	24	22	29	12	16	29	37	21	24	44	56	24	30	20	27	36	53

Note: Use these schedules in the manner shown on page 13. The above factors consider both accrued depreciation and time adjustments. The market data sources for these schedules are the "Green Guides and the "Fall Official Guide, NW Region." Original Prices in "Green Guides" are not always accurate; when the Guides lack sufficient substitutes for these occurrences, discretion is used to adjust back year original cost quotes to more relevant estimates. 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. Forklift information from the "Official Industrial Equipment Guide" is no longer published; therefore, this schedule is provided as a convenience and will remain unchanged. For "Attachments," ask the specific equipment dealer -or- Use Schedules 23 and 24 in the Agricultural Equipment Valuation Supplement.

\* 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 Valuation

(Schedule 25, Function Code 657)

Age	Year	Group "E" Trended Percent Good
0	2009	100
1	2008	85
2	2007	53
3	2006	22
	Continues ....	22

### Miscellaneous Tools & Equipment

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

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

# SUPPLEMENTAL SCHEDULES

## 2009 Valuation Schedules

### For Postage Meters

#### Owner/Manufacturer:

##### Neopost

<u>Model No.</u>	<u>Value</u>
951	\$411
9212	\$399
9282	\$714
9287	\$943
9288	\$617
9288G	\$665
9512	\$653
9512G	\$363
9548	\$968
9548G	\$653
9647	\$1,028
9648	\$1,028
9659G	\$774
IJ25	\$496
IJ25P	\$496
N18D	\$677
N18I	\$943
N18IG	\$919
N20I	\$810
N22I	\$714
N300	\$1,149
N90I	\$411
N90IG	\$339
N92I	\$411
N94I	\$411
SM26ADV	\$314
SM26H	\$266

##### Francotyp- Postalia (FP)

<u>Model No.</u>	<u>Value</u>
CENTOR METER	\$182
OPTIMAIL 30 METER	\$1,120
JETMAIL METER	\$765
OPTIMAIL METER	\$710
T-1000 METER	\$336
ULTIMAIL METER	\$399
ULTIMAIL 65/95 METER	\$699

##### Hasler

<u>Model No.</u>	<u>Value</u>
Postlink Meter	\$187
WJ20 <sup>1</sup>	\$237
Meter in Base Model WJPRO <sup>1</sup>	\$937
Meter in Base Model WJ65 <sup>1</sup>	\$416
Meter in Base Model WJ95 <sup>1</sup>	\$468
Meter in Base Model WJ110 <sup>1</sup>	\$552
Meter in Base Model WJ150 <sup>1</sup>	\$968
Meter in Base Model WJ185 <sup>1</sup>	\$1,020
Meter in Base Model WJ220 <sup>1</sup>	\$1,072
Meter in Base Model WJ250 <sup>1</sup>	\$1,124

<sup>1</sup>**Hasler meters are AKA:** Meter Safes, Meter Cartridges, or Meter Heads. The Postlink including a built-in scale, and WJ20 meters are encased, so the value estimate for these two models is for the full unit, including the meter; the unit can not be sold due to the encasement of the meter. With the exception of the Postlink and WJ20 value indicators, all Hasler meter cartridges within the base models above are value indicators for just the meter cartridge and not the base machines in which the meter safes are inserted; the bases can be sold due to the ability to be separated from the meter. For bases, scales and other mailing machine equipment Schedule 10 is recommended.

##### Pitney-Bowes (PB)

<u>Model No.</u>	<u>Value</u>
1A00	\$1,209
1A04	\$1,453
1A05	\$1,178
1A0T	\$1,209
1L00	\$1,622
1M00	\$1,209
1M05	\$1,178

##### PB continued

<u>Model No.</u>	<u>Value</u>
1M0T	\$1,209
1P00	\$1,193
1P05	\$918
1PK8	\$382
A900	\$1,147
B700	\$658
B702	\$597
B900	\$1,147
E100	\$1,209
E300	\$1,209
E301	\$1,209
E306	\$1,469
E700	\$459
E707	\$459
E709	\$428
F800	\$1,193
F805	\$1,117
F900	\$1,193
F905	\$1,117
G900	\$1,316
G905	\$918
K700	\$459
K7M0	\$459
P200	\$459
P700	\$734
P705	\$597
P7L1	\$1,193
P7L5	\$918
5322	\$1,071
5707	\$581
6500	\$1,209
6501	\$1,209
6505	\$1,056
6900	\$581
6902	\$505
6905	\$505
6909	\$581

For missing meter models contact the Commission

208-334-7733

[james.powell@tax.idaho.gov](mailto:james.powell@tax.idaho.gov)

continues-

# SUPPLEMENTAL SCHEDULES

## CATV VALUATION SCHEDULES 2009

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

<b>Schedule No.:</b>		<b>88</b>	<b>36</b>	<b>37</b>	<b>38</b>
<b>Function Code:</b>		<b>383</b>	<b>381</b>	<b>382</b>	<b>380</b>
<b>Trend Group:</b>		<b>"E"</b>	<b>PPI 2</b>	<b>PPI 2</b>	<b>PPI 2</b>
<b>Economic Life:</b>		<b>20</b>	<b>13</b>	<b>10</b>	<b>6</b>
			<b>Distribution</b>	<b>Headend</b>	
			<b>Systems</b>	<b>Equipment</b>	<b>Converters<sup>1</sup></b>
<u>Age</u>	<u>Year</u>	<u>Towers</u>			
0	2009	100	100	100	100
1	2008	99	98	97	94
2	2007	98	93	90	82
3	2006	99	87	82	69
4	2005	99	80	74	55
5	2004	101	73	65	41
6	2003	100	65	55	26
7	2002	96	56	45	19
8	2001	92	49	36	
9	2000	87	43	29	
10	1999	83	36	21	
11	1998	78	30	17	
12	1997	73	25		
13	1996	69	20		
14	1995	65	18		
15	1994	61			
16	1993	57			
17	1992	52			
18	1991	46			
19	1990	41			
20	1989	36			
21	1988	34			

<sup>1</sup> Satellite dishes and LNBs (low noise block converters that can look like a microphone(s) pointing back at the dish) on the subscriber's premises should be valued from the Converters Schedule. Value satellite dishes and LNBs used with CATV on the Headend Schedule. CATV or Satellite TV equipment (wiring, converter boxes aka: decoder box, receiver, de-scrambler, or integrated receiver de-scrambler (IRD)) that is inside the home or building used by a subscriber should be valued from the Converters Schedule. Other converter equipment or equipment under a different name that performs much the same functions as a converter 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 including drop lines from CATV right-of-way to the subscriber's building.

# SUPPLEMENTAL SCHEDULES

## WIRELESS COMMUNICATION SCHEDULES 2009

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

		88	41	13	4	35
		383	311	312	313	296
		"E"	"F"	"E"	"E"	None
		20	15	10	8	7
		Antennas & Power Equipment <sup>2</sup>			Switches & Other Communication Equipment	
<u>Age</u>	<u>Year</u>	<u>Towers</u>	<u>Buildings<sup>1</sup></u>	<u>Equipment<sup>2</sup></u>	<u>Tools<sup>3</sup></u>	<u>Equipment</u>
0	2009	100	100	100	100	100
1	2008	99	98	97	96	88
2	2007	98	94	92	89	68
3	2006	99	94	88	82	50
4	2005	99	93	83	75	37
5	2004	101	93	79	68	29
6	2003	100	93	72	58	22
7	2002	96	87	62	46	15
8	2001	92	82	52	33	10
9	2000	87	76	42	26	
10	1999	83	71	32	27	
11	1998	78	66	27	27	
12	1997	73	59	27	27	
13	1996	69	51	28	28	
14	1995	65	44	28	28	
15	1994	61	37	29	29	
16	1993	57	34	30	30	
17	1992	52	35	30	30	
18	1991	46	35	31	31	
19	1990	41	36	31	31	
20	1989	36	37	32	32	
21	1988	34	37	34	34	
22	1987		39	35	35	
23	1986		39	36	36	
24	1985		39	36	36	
25	1984		40	37	37	
26	1983		41	38	38	
27	1982		42	39	39	
28	1981		44	40	40	
29	1980		47	45	45	
30	1979		52	49	49	

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

<sup>2</sup> Power equipment is generators, transformers, wiring, breaker boxes, and related circuitry.

<sup>3</sup> Tools are testing equipment and hand tools.



## IDAHO STATE TAX COMMISSION

### 2009 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, 2009.

<b>Please Report:</b>	
1. Total number of volumes* in library:	_____ Items
2. Number of current volumes* in library: (These are usable in their current condition.)	_____ Items
3. Number of updateable volumes* in library: (These lack supplements necessary to be current.)	_____ Items
4. Number of non-updateable volumes* in library: (These have become outdated or have been superseded.)	_____ Items
<p>Note: * Any electronic media in the library must be included in the volume numbers above. Volumes reported under numbers 2, 3, and 4 should equal total volumes reported under number 1.</p>	
<p>I certify that the above inventory is accurate and complete.</p>	
Signature	_____
Title	_____ Date _____

<b>FOR ASSESSOR'S USE ONLY</b>	
1. Number of current volumes:	_____ X \$___ = \$ _____
2. Number of updateable volumes:	_____ X \$___ = \$ _____
3. Number of non-updateable volumes:	_____ X \$___ = \$ _____
Total library value:	\$ _____