



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

January 4, 2000

**TO:** All County Assessors

**FROM:** Joseph D. Simmonds, Personal Property Program Manager  
Property Tax Division

**SUBJECT: 2000 PERSONAL PROPERTY VALUATION SCHEDULES**

Enclosed are the 2000 Personal Property Valuation Indicators and Index for use in making 2000 assessments.

To use these schedules, refer to the alphabetical Index for the class of property, which will in turn, refer you to the appropriate column on the attached Valuation Indicator sheet. The multiplier appearing in the column corresponding with the acquisition year times the historical cost gives the indicated January 1, 2000 value. Supplemental Valuation Schedule A is provided on the last page of the Index for video games, wine barrels, video tapes and laser disks, billboards and poster panels, title plants, and computer software.

In 1999, the Department undertook several studies to update the Personal Property Indexes. Valuation of video tapes was completed considering the proper trade levels and analysis of the available data. It is recommended that video tapes continue to be valued at \$9.00 per tape. Additional studies are in various stages of completion and will not be available until 2001.

The billboard and poster panel costs have been reviewed to conform to the recommendations of the 1998 study. The 2000 replacement costs and deductions have been adjusted to reflect the change in the trend index.

These valuation indicators are published as guides in estimating market values of equipment in average condition. Adjustments to the estimated market values should be made when the assessor or taxpayer substantiates excessive obsolescence not already considered in the indicators. The Department of Revenue recommends the use of these schedules and believes their use will produce standardization and equalization in the assessment of personal property.

The Personal Property Valuation Indicators may not be applicable in all instances in achieving the statutory mandate of 100% true and fair value. Property classes listed in the index having a single asterisk may require special consideration due to abnormal or extraordinary circumstances.

Those properties shown with a double asterisk on the Index indicate use of the Industrial Valuation Schedules. Properties showing a triple asterisk indicate individual large pieces of equipment that may qualify for use of the Industrial Valuation Schedules.

All County Assessors  
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Any questions regarding the schedules or other personal property tax issues may be directed to:

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Again this year, the Personal Property Valuation Schedules will be posted on the Department's Internet site at [www.dor.wa.gov](http://www.dor.wa.gov). The Schedules can be accessed by clicking **Publications**, then **Property Taxes**, and then **Personal Property Valuation Schedules** located in the scroll down box on the left-hand side of the page. The Schedules are available in either MS Word or PDF format.

JDS:slc  
Enclosures

# INDEX TO PERSONAL PROPERTY VALUATION INDICATORS

For January 1, 2000 Valuations

## BUSINESS ACTIVITY OR TYPE OF BUSINESS

Column	Column	
- A -		
<b>Agriculture</b>		
Aqua Farms		
Nets	30	
Pens & Support Structures	18	
Dairy Milking M&E	14	
Feedmill M&E	***12	
Seed Cleaning M&E	***12	
Fertilizer Applicators & Manure Systems-Liquid	24	
Dry Fertilizer Applicators	18	
Tanks	16	
M&E (Excluding tractors & dairy)	18	
Irrigation Systems		
Circles	18	
Gated Pipe	18	
Wheel Moves & Handlines	16	
Tractors	12	
Combines	20	
Air Conditioning (Single Room Unit)	16	
<b>Aircraft Manufacturing</b>		
M&E	***14	
Testing Equipment	24	
Small Tools (Perishable)	24	
Patterns	24	
<b>Aircraft Parts Manufacturing</b>		
M&E	14	
Test Equipment	24	
Small Tools	24	
<b>Amusement Devices (Music Machines, etc.)</b>	24	
VCR's	28	
Video Games	(See Supplemental Schedule A)	
Video Tapes	(See Supplemental Schedule A)	
<b>Antique F&amp;F</b>	(Value at Cost)	
<b>Apartment F&amp;F</b>	16	
<b>Apparel Mfg. M&amp;E</b>	8	
<b>Aqua Farms</b>		
Nets	30	
Pens & Support Structures	18	
<b>Archery Equipment Mfg.</b>	12	
<b>Artwork</b>	(Value at Cost)	
<b>Auto Repair</b>	(also see Service Station)	
Diagnostic Equipment (Electronic)	24	
M&E	18	
Small Tools	24	
Welding Equipment	12	
- B -		
		<b>Bakeries</b>
		Industrial (i.e., Wonder Bread)
		**
		Commercial (i.e., Safeway)
		12
		<b>Banks</b>
		Alarm Systems
		24
		Cash Machines
		24
		Furniture & Fixtures
		14
		Video Equipment
		24
		Safety Deposit Boxes
		10
		Vault Doors
		(Value at Cost)
		<b>Barber &amp; Beauty Shop</b>
		16
		<b>Baseboard Heater Mfg. M&amp;E</b>
		12
		<b>Beer Kegs</b>
		10
		<b>Billboards</b>
		(See signs)
		**
		<b>Bleach Mfg. M&amp;E</b>
		**
		<b>Bleach Packaging M&amp;E</b>
		14
		<b>Blueprinting, Photostatting, Mimeographing &amp;</b>
		Lithograph (Nonelectronic)
		16
		<b>Boat Molds (Fiberglass)</b>
		22
		<b>Book Bindery</b>
		12
		<b>Bottling &amp; Soft Drinks Mfg. M&amp;E</b>
		**
		<b>Bowling Alleys</b>
		12
		Electronic Scoring Machines
		24
		Pinsetters & Others
		19
		<b>Brewing &amp; Distilling</b>
		**
		<b>Butcher Shops</b>
		12
- C -		
		<b>C.A.T.V. &amp; S.A.T.V. Equipment</b>
		Signal Receiving Equipment
		12
		Distribution Equipment
		14
		Headend Equipment
		16
		Converters, Decoders, Digital Boxes, Modems
		30
		Electronic Testing Equipment and Small Tools
		24
		Television Production Equipment
		19
		<b>Cabinet Shop M&amp;E</b>
		12
		<b>Campground Equipment</b>
		16
		<b>Candy &amp; Confection Mfg. M&amp;E</b>
		12
		<b>Car Wash (5 Min. &amp; Coin-Op)</b>
		18
		<b>Cash Machines</b>
		24
		<b>Cash Registers &amp; Scanners</b>
		24
		<b>Cement, Clay &amp; Brick Products Mfg.</b>
		**
		<b>Chemical Products Mfg.</b>
		**
		<b>Clothing Mfg.</b>
		8
		<b>Cocktail Bars &amp; Taverns</b>
		19
		Antique Back Bars
		(Value at Cost)
		<b>Coin-Op Lockers</b>
		16
		<b>Coin-Op Machines</b>
		24
		<b>Computer Systems (Business)</b>

# INDEX TO PERSONAL PROPERTY VALUATION INDICATORS

For January 1, 2000 Valuations

## BUSINESS ACTIVITY OR TYPE OF BUSINESS

	<b>Column</b>		
<b>Column</b>			
Lotto Machines	30	Furniture & Fixtures	14
Main Frame Computers	30	Libraries	12
Personal Computers (Excluding Perferial Equipment)	40	X-Ray Equipment	18
Perferial Equipment (Printer, CD Players, etc.)	30	<b>Department Store F&amp;F</b>	16
Canned Software (See Supplemental Schedule A)		<b>Dies &amp; Molds</b>	18
Custom Software (See Supplemental Schedule A)		Electronic Mfg.	24
Production Systems Computers	24	Patterns	24
<b>Computer Numeric Controlled (CNC) Milling Machines</b>	14	<b>Dispensing Machinery (Coin-Op)</b>	24
<b>Construction M&amp;E</b>		<b>Distilling &amp; Brewing</b>	**
Cranes		<b>Doctors</b>	
Bridge	8	Equipment	14
Crawler	10	Furniture	14
Mobile Telescopic	16	Libraries	12
General Construction	16	Diagnostic Equipment (CT, MRI, Ultrasound, etc.)	24
Asphalt Plants		X-Ray	12
Portable	18	<b>Drug Store F&amp;F</b>	16
Stationary	12	<b>Dry Cleaning &amp; Laundry M&amp;E</b>	
Land Clearing	16	Coin-Op	24
Licensed Vehicles Not Subject to Vehicle Excise Tax	16	Other Than Coin-Op	14
Marine Construction		<b>Dumpsters, Garbage</b>	16
Ships & Vessels	***12	- E -	
Pleasure Craft	12	<b>Electrical Generating</b>	
Boat Molds	22	Gas & Diesel	16
Road Construction (Heavy)	22	Steam	**
Rock Crushing		<b>Electrical Mfg. M&amp;E</b>	12
Portable	18	<b>Electronic Equip.</b>	24
Stationary	12	<b>Electronic Mfg. Equip.</b>	24
Sewer & Utilities	16	<b>Espresso Carts</b>	24
Well Drilling	16	<b>Extrusion M&amp;E</b>	**
<b>Container Mfg. M&amp;E</b>	**	- F -	
<b>Coolers (Walk-In)</b>	12	<b>Farm Equipment</b>	(See Agriculture)
<b>Copy Machines (Purchased)</b>	28	<b>Fax Machines</b>	30
<b>Costumes (Rental)</b>	24	<b>Feedmill M&amp;E</b>	***12
<b>Cranes</b>		<b>Fertilizer Applicators</b>	24
Bridge	8	<b>Fertilizer Mfg.</b>	**
Container	*8	<b>Fiberglass Molds (other than boats)</b>	22
Crawler	10	<b>Fish Processing M&amp;E</b>	***12
Mobile Telescopic	16	<b>Fitness Equipment</b>	
- D -		Manual	16
<b>Dairy Milking M&amp;E</b>	14	Electronic	24
<b>Dairy Processing</b>	**	<b>Flour, Cereal &amp; Grain Milling</b>	**
<b>Data Processing Equipment</b>	30	<b>Food Processing</b>	**
<b>Dental</b>		<b>Forklifts</b>	
Equipment	14	Inside	14
		Outside	16

# INDEX TO PERSONAL PROPERTY VALUATION INDICATORS

For January 1, 2000 Valuations

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## BUSINESS ACTIVITY OR TYPE OF BUSINESS

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Column	Column		
Foundry	**		
Fraternal Lodges	14	<b>Laboratories</b>	
- G -		Diagnostic	24
Garage M&E	18	Equipment (Nonelectric)	18
Garbage Dumpsters	16	Equipment (Electronic & Computerized)	24
General Contractor M&E	16	<b>Landscaping M&amp;E</b>	16
Golf Courses		<b>Laundry &amp; Dry Cleaning</b>	
Carts	20	Coin-Op	24
Equipment	18	Other Than Coin-Op	14
Tractors	12	<b>Law Libraries</b>	12
Greenhouse & Nursery M&E	16	<b>Leather Products Mfg. M&amp;E</b>	8
Grocery Stores		<b>Libraries (Professional)</b>	12
Cash Registers & Scanners	24	<b>Lift Trucks</b>	(See Forklift)
Fixtures & Equipment	16	<b>Lotto Machines</b>	30
Meat Packing	12	<b>Lumber &amp; Wood Products</b>	
POS (Point of Sale Computer Systems)	30	Logging M&E	18
Walk-in Coolers	12	Log Stackers	18
- H -		Pulp, Paper & Paperboard	**
Hardware Store F&F	16	Plywood & Veneer	**
Hatchery M&E	16	Scarifying M&E	18
Health Spa Equip.		Sawmills	
Manual	16	Portable	14
Electronic	24	Stationary	**
Hospitals		- M -	
Equipment	16	<b>Machine Shop M&amp;E (Maintenance)</b>	***12
Diagnostic Equipment(CT,MRI,Ultrasound,etc)	24	<b>Machine Shop (Production)</b>	**
Laboratory Equip. (Nonelectric)	18	<b>Mailing Machines</b>	20
Laboratory Equip. (Electronic & Computerized)	24	<b>Meat Packing M&amp;E</b>	12
Mattresses	30	<b>Meat Processing (Complex)</b>	**
X-Ray	12	<b>Medical Equipment</b>	14
- I -		<b>Metal Fabrication &amp; Extrusion Mfg.</b>	***
Ice Cream Cabinets	16	<b>Metal Sheet Fabrication</b>	***12
Ice & Refrigeration Machinery	**	<b>Milling Machines - Computer</b>	
Iron & Steel Industry	**	Numeric Controlled (CNC)	14
- J -		<b>Mining &amp; Milling</b>	**
Janitorial Service Equipment	20	<b>Mobile Yard Equipment</b>	16
Jewelry Store F&F and Equip.	16	<b>Mortuary Service Equip.</b>	14
- K -		<b>Motels</b>	
Key Duplication	16	Furniture & Equipment	19
- L -		Office	(See Office)
		Restaurant & Bar Equipment	19
		Telephone Systems	30
		TV's	24
		VCR's	28
		<b>Music Instruments -- Rental</b>	22
		<b>Music Studio Recording Equip.</b>	24
		<b>Music Systems (Background)</b>	24
		- N -	

# INDEX TO PERSONAL PROPERTY VALUATION INDICATORS

For January 1, 2000 Valuations

## BUSINESS ACTIVITY OR TYPE OF BUSINESS

Column	Column		
<b>Neon Signs</b>	19	<i>C.A.T.V. (Cable System)</i> (See <i>C.A.T.V. Equipment</i> )	
<b>Newspaper M&amp;E</b>		<i>Service &amp; Repair Equip.</i>	19
<i>Press</i>	12	<i>Towers</i>	12
<i>Photographic</i>	16	<b>Radio-Telephone Equipment 2-Way</b>	24
<i>Computer (Production)</i>	24	<b>Railroad Rolling Stock-Private(Except Logging</b>	
<i>Other M&amp;E</i>	14	<i>Cars)12</i>	
<b>Nursing Homes</b>		<b>Rental Equipment</b>	
<i>Furniture &amp; Fixtures</i>	16	<i>Costumes</i>	24
<i>Mattresses</i>	30	<i>Public U-Rent (Excluding Heavy Equipment)</i>	22
- O -		<i>Heavy Equipment</i> (Value by type)	
<b>Office Equipment</b>		<i>Telephones (Residential)</i>	30
<i>Antiques</i> (Value at Cost)		<i>Tuxedos</i>	30
<i>Copy Machines (Purchased)</i>	28	<b>Research &amp; Development M&amp;E</b>	*20
<i>Electric &amp; Electronic Machines</i>	24	<b>Restaurants, Soda Fountains &amp; Drive-Ins</b>	19
<i>Furniture &amp; Fixtures</i>	14	<i>Walk-in Coolers</i>	12
<i>Mailing Machines</i>	20	<b>Retail Stores</b>	
<i>Safes</i>	10	<i>Fixtures</i>	16
<i>Sound Systems (Background)</i>	24	<i>Office F &amp; F</i> (See <i>Office Equip.</i> )	
<b>Oxygen &amp; Acetylene Tanks</b>	10	<i>POS Computer Systems</i>	30
- P -		<i>Public Address Systems</i>	20
<b>P.A. Systems</b>	20	<i>Sound Systems (Background)</i>	24
<b>Packing &amp; Sorting M&amp;E (Fruit, Vegetable, Etc.)</b>	**	<b>Rock Crushers</b> (See <i>Construction</i> )	
<b>Paint &amp; Varnish Mfg. M&amp;E</b>	12	- S -	
<b>Pallets, Crates, Lugs, Bins, Etc.</b>	18	<b>Sawmills</b> (See <i>Lumber</i> )	
<b>Petroleum Products</b>		<b>Scaffolding (Rental)</b>	22
<i>Bulk Station Equipment</i>	14	<b>Search Lights</b>	17
<i>Refining</i>	**	<b>Service Stations</b>	
<i>Service Station Equipment</i> (See <i>Service Stations</i> )		<i>Dispensers (Gas)</i>	20
<b>Photography Equipment</b>	16	<i>Equipment</i>	18
<b>Plastic Extrusion M&amp;E</b>	**	<i>Store F &amp; F</i>	16
<b>Plumbing Shop Equipment</b>	16	<b>Sewing Equipment</b>	12
<b>Plywood &amp; Veneer Mfg.</b>	**	<b>Sewer Construction Equipment</b>	16
<b>Pool Hall Equipment</b>	14	<b>Sheet Metal Fabrication</b>	***12
<b>Power &amp; Generation M&amp;E</b>		<b>Shipbuilding</b> (See <i>Construction</i> )	
<i>Gas &amp; Diesel</i>	16	<b>Shoes &amp; Leather Products Mfg. M&amp;E</b>	8
<i>Steam</i>	**	<b>Shipyards</b> (See <i>Construction</i> )	
<b>Printing &amp; Publishing Equipment</b> (See <i>Newspaper</i> )		<b>Signs</b>	
<b>Professional Equipment</b>		<i>Bulletin Boards</i>	14
<i>Scientific, Doctors, Dentists, Etc.</i>	14	<i>Billboards</i> (See <i>Supplemental Schedule A</i> )	
<i>Libraries</i>	12	<i>Electronic</i>	15
<b>Propane Tanks</b>	16	<i>Neon</i>	19
<b>Pulp &amp; Paper Mfg.</b>	**	<i>Plastic Illuminated</i>	19
- R -		<i>Poster Panels</i> (See <i>Supplemental Schedule A</i> )	
<b>Radio &amp; Television</b>		<b>Ski Areas</b>	
<i>Broadcasting Equipment</i>	19	<i>Snow Cats &amp; Packers</i>	24
		<i>Tows &amp; Lifts</i>	**
		<b>Ski Mfg. Equipment</b>	12
		<b>Small Tools - Perishable</b>	24
		<b>Smelting</b>	**

# INDEX TO PERSONAL PROPERTY VALUATION INDICATORS

*For January 1, 2000 Valuations*

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## BUSINESS ACTIVITY OR TYPE OF BUSINESS

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Column	Column		
<b>Soft Drink Mfg. M&amp;E (Batch)</b>	14		
<b>Sound Systems (Background)</b>	24	- U -	
<b>Super Markets</b>			
<i>Cash Registers &amp; Scanners</i>	24	<b>Unlicensed Vehicles (Not Subject to Vehicle Excise Tax)</b>	16
<i>Fixtures &amp; Equipment</i>	16	<b>Upholstery Equipment</b>	16
<i>Meat Packing</i>	12		
<i>POS Computer Systems</i>	30	- V -	
<i>Public Address Systems</i>	20		
<i>Walk-in Coolers</i>	12	<b>VCR's</b>	28
<b>Surveying Equipment</b>	14	<b>Vending Machines</b>	24
- T -		<b>Video Games</b> <i>(See Supplemental Schedule A)</i>	
<b>Tanning Salon Equip.</b>	16	<b>Video Tapes</b> <i>(See Supplemental Schedule A)</i>	
<b>Tavern &amp; Bar Equipment</b>	19	<b>Video Cameras/Camcorder</b>	24
<i>Antique Back Bars</i>	<i>(Value at Cost)</i>	- W -	
<b>Television &amp; Radio</b>	<i>(See Radio)</i>		
<b>Telephones</b>		<b>Warehouse Equipment (Including Lifts)</b>	14
<i>Cellular</i>	30	<i>Pallets, Crates, Lugs, Bins, etc.</i>	18
<i>Pagers</i>	24	<b>Water Softeners</b>	14
<i>Rentals (Commercial &amp; Residential)</i>	30	<b>Water Systems</b>	12
<i>Systems (Customer Owned)</i>	30	<b>Welding Shop Equip.</b>	12
<b>Textile Tent &amp; Awning Mfg. M&amp;E</b>	8	<b>Well Drilling</b>	16
<b>Theater</b>		<b>Winery Equipment</b>	***14
<i>Projection Equipment</i>	16	<i>Aging Barrels</i> <i>(See Supplemental Schedule A)</i>	
<i>F&amp;F</i>	17	<i>Innerstaves</i> <i>(See Supplemental Schedule A)</i>	
<b>Tire Recapping</b>	14	<b>Wholesale Store</b>	14
<b>Title Plants</b> <i>(See Supplemental Schedule A)</i>		<b>Woodworking Shops M&amp;E</b>	12
<b>Tuxedo Rentals</b>	30		
<b>Toilets, Portable</b>	14	- X -	
		<b>X-Ray Equip. (Other Than Dental)</b>	*12

\* -- May Require Special Consideration Due to Functional or Economic Conditions

\*\* -- Use Industrial Valuation on Entire Plant

\*\*\* -- Major Items of Equipment May Qualify For Use of 7.5% Industrial Valuation Schedule

A -- Use Supplemental Schedule

# SUPPLEMENTAL VALUATION SCHEDULE

Revised 12/27/99

<b>VIDEO GAMES</b> (Apply the following percent good to the untrended historic cost)		
Year 1	Year 2	Year 3
60%	37%	20%

<b>VIDEO TAPES &amp; LASER DISKS</b>
Value at \$9 per tape

<b>WOODEN WINE BARRELS AND INNERSTAVES</b> (Apply the following percent good to the untrended historic cost)					
	Year 1	Year 2	Year 3	Year 4	Year 5 or more
Barrels	55%	25%	15%	8%	5%
Innerstaves	55%	25%	-0-		

<b>BILLBOARDS &amp; POSTER PANELS</b>	
Type of Sign	Current Replacement Cost Per Lineal Foot
Unlighted	\$130
Externally Lighted	\$162
Internally Lighted	\$311
Above replacement costs include one support structure and one face. Multiple faced signs should be adjusted to eliminate a support structure for each additional face as follows:	
Type of Sign	Deduction From Replacement Cost
Lighted / Unlighted 12 x 25'	\$1,037
Lighted / Unlighted 14 x 48'	\$2,593
Lighted / Unlighted 20 x 60'	\$4,044
Signs smaller than 12 x 25' use 40% of above deduction.	
DEPRECIATION -- 4% straight line per year based on effective age to 20% of replacement cost.	

<b>TITLE PLANTS</b> (Reference PTB 72-14)	
\$2.50 per parcel (as defined)	\$0.15 per recording (as defined)

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# SUPPLEMENTAL VALUATION SCHEDULE

*Revised 12/27/99*

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## **COMPUTER SOFTWARE**

The 1991 Legislature defined computer software and established valuation methods. For the 2000 assessment year, canned software shall be assessed as illustrated in the following example:

- Canned software acquired in 1999 shall be valued at 100% of its full acquisition cost.
- Canned software acquired in 1998 shall be listed at 100% and valued at 50% of its full acquisition cost.
- All software, canned or custom, purchased prior to 1998 is exempt.
- Embedded software is taxable and shall be valued as an integral part of the computer system, machinery or equipment in which it is housed, at the established life of the equipment.

