

## If You Have Questions

For questions about these *Guidelines* or other personal and industrial property tax issues, contact:

|  |  |  |  |
| --- | --- | --- | --- |
| **Name** | **Title** | **Phone Number** | **E-Mail Address** |
| Pete Levine | Personal Property Supervisor | (360) 534-1423 | PeteL@dor.wa.gov |
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To access the ***2015 Personal Property and Industrial Valuation Guidelines***:

* Go to the Department of Revenue’s web site at [**www.dor.wa.gov**](http://www.dor.wa.gov).
* Select ***Find taxes and rates*** on the left side of the screen.
* Select ***Property tax*** below the ***Find taxes and rates*** heading.
* In the main window under ***How do I…*** scroll down and select ***Get property tax statistics, laws and rules, and other resources***.
* Select ***Property tax publications***.
* Scroll down and select either [***Personal Property Valuation Guidelines***](http://dor.wa.gov/content/FindTaxesAndRates/PropertyTax/prop_PsnlPropValSched.aspx)or ***Industrial Valuation Guidelines***.
* Select ***2015***.

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## Valuation Tables – MS Excel Link

** Double click on the MS Excel icon in the box below to access the *“2015 Personal and
Industrial Property Valuation Tables.”***

In the link you will find::

DOUBLE CLICK BELOW

*“2015 Personal and Industrial Property Valuation Tables”*

****



* 2015 Combined Tables (All)
* 2015 Trend I Table
* 2015 Trend II and III Tables
* 2015 Building and Land Improvements Table
* 2015 Title Plant (Supp B)
* Informational – 2015 Trend with Freeze
* Informational – Declining Balance Table

## Purpose and Use of These Guidelines

The Department of Revenue (Department) publishes valuation guidelines to assist county assessor’s offices with estimating assessed values for tangible personal and industrial property. The Department recommends assessors consider the guidelines in the valuation process in order to promote and contribute to statewide uniformity and standardization for the assessment of personal property.

The guidelines are based on typical physical depreciation and functional obsolescence for assets that have been maintained in average condition. If the appraiser is aware of market conditions, or has other evidence, adjustments to the estimated market values can be made. When identified, the obsolescence should be considered separately. Data and information must be able to substantiate any excessive obsolescence not already considered in the indicators.

***To use the guidelines:***

***Step #1*** *– Find the class/type of property in the alphabetical index and note the indicated* [***Trend/Column***](#TrendIndex) *for that class/property type.*

***Step #2*** *–Find the corresponding* ***Trend/Column*** *the Index refers you to in the* [***Combined Table***](#Tables)*.*

***Step #3*** *– Using the* ***Combined Table****, locate the “percent good factor” at the intersection of the acquisition year row and the indicated table/column for the property being valued.*

***Step #4*** *– Using the property owner’s personal property listing information; multiply the historical (or original) cost by the “percent good factor” to arrive at an estimated value as of January 1, 2015.*

***Example:*** *Consider an office desk and chair (i.e. Furniture & Fixtures) purchased in 2011 for $1,000*

***Steps #1 & #2***



***Step #3***



***Step #4***



The historical or original costs listed by the property owner need to include both hard and soft costs – such as interim financing during installation or construction, engineering, freight, installation, and any other costs necessary to put the equipment in to service. The only exclusion is sales (or use) tax, which is removed when valuing personal property.

Assets installed in a way that they become fixed to the real property, or their removal would cause significant damage to the real estate, might be regarded as real property. When valuing real property, sales (or use) tax should be included as a cost that adds value to the assets, except when there is a sales (or use) tax exemption that applies to qualifying manufacturing machinery and equipment as of the assessment date.

## Determining the Valuation Trend

Trends from the alphabetical index are applied to assets, to determine value. Efforts have been made to make the index as comprehensive as possible. However, sometimes it can be difficult to find the trend for a specific asset. This flow chart will help decide which valuation trend to use:

***Decision Flow Chart***



## Minimum Value Percent Good Factors

Please note these guidelines are intended for estimating the value of property that is “in use.” The minimum value percent or factor is 15 percent, unless otherwise noted, as shown on the [***Combined Table***](#Tables)***,*** and is intended to reflect the value of assets for as long as they are in use (*Fair Market Value In Continued Use*). For assets not in productive use (such as those in storage), freight and installation may be excluded from the cost basis to determine the value. Most percent good factors on the ***Combined Table*** indicate a minimum value of 15 percent good; however, several exceptions exist, including those listed under *Trend II* tables *C, B, N, S.*

When the appraiser or auditor is aware of market conditions or other evidence (including, but not limited to, direction from court or board proceedings) to apply percent good factors below 15 percent, rates can be calculated and applied. Evidence must reflect the value in continued use at the retail trade level, as well as documented data and information must exist to substantiate a floor less than 15 percent.

##

## Revisions and Clarifications to the 2015 Guidelines

Several *“Business Activity or Type of Business”* indexes were revised to provide clarification and update some terminology. The revisions result from matters brought to the Department’s attention from stakeholders throughout the previous year, as well as inquiries requesting clarification. In some instances, revisions include updated studied industry information and available data. Revisions may also reflect advice the Department has provided for the assessment of particular equipment, utilizing the best information available for the appropriate economic life, until additional information becomes available, or until further study of the equipment. Clarifications for 2015 include:

* **Chainsaws** *(added to guidelines)*
* **Electric Vehicle (EV) Charging Stations** *(added to guidelines)*
* Theatres / Movie & Cinema *(revised to include “Digital Projection Equipment”)*
* **Time / Attendance Clocks** *(added to guidelines)*
* **Utility Meter Equipment** *(added to guidelines for locally assessed “Meters,” “Repeaters,” etc.)*
* **Video Games** *(revised to recognize value differences between “Blu-ray Discs” and “Video Games”)*
* **Warehouse Equipment** *(revised to include “Dock Bumpers” & “Dock Levelers”*

## Additional Comments

* The Department has received several inquiries regarding the valuation of personal property used in the production, processing, and retail sales of marijuana, resulting from the passage of Initiative 502 (I-502).

Until further study, the Department recommends using already existing applicable indexes, which includes (in part): [***Agriculture***](#Agri), [***Greenhouse & Nursery M&E***](#Grocery)**,** [***General Food Processing***](#F)**,** [***Retail Stores***](#R)**,** etc.

* For example, *grow lights* used in marijuana production are similar to greenhouse, or nursery settings, and the trend would be ***Greenhouse & Nursery M&E***. If a trend is not as apparent, appraisers are encouraged to consult the [*Decision Flow Chart*](#Determining) above.
* For general information regarding I-502, see:[*http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/502.aspx*](http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/502.aspx)
* For locally assessed Wind Turbines (Wind Farms) M&E, the Department continues to recommend the
8.5 percent Trend 1 trend column (table). The table applies to the historical cost, after deducting the actual Investment Tax Credit (ITC), typically 30 percent for qualifying property – if applicable. Property owners need to report the entire historical cost, noting whether an ITC was claimed – if claimed, the assessor will adjust the historical cost to reflect the ITC before applying the 8.5 percent table.

Locally assessed wind turbines are seldom assessed as part of the real property, as they are generally personal property – by definition, trade fixtures [[WAC 458-12-005](http://apps.leg.wa.gov/WAC/default.aspx?cite=458-12-005)(2)(i)]. Keep in mind the historical (or original) costs include both hard and soft costs (such as interim financing during installation or construction, engineering, freight, and installation) and are to be included as part of the cost to which the factors are applied. The Department advises that property owners report all costs associated with the wind turbine project, and the assessor will determine what property is personal or real – by doing so, the assessor can avoid double assessments, omitted property, or omitted value.

The 2015 recommended guideline for valuing locally assessed wind turbines will continue to be reviewed annually, as additional information and data becomes available.

## Possible Areas for Study in 2015

The Department regularly considers revisions to study, and would like additional and continued review in 2015 for the following:

* [*Billboards and Poster Panels*](#SuppA) – *(this is a carry-over area for study)*

Review will include inviting stakeholders input for calibrating the tables for the indexes studied. If you would like to be part of the discussion to provide feedback, data, or information related to these areas, please contact Pete Levine, Personal Property Supervisor, at PeteL@dor.wa.gov.

## Suggesting Updates to the Guidelines

We continually invite input to the guidelines and attempt to incorporate suggested ideas when updating the guidelines, keeping in mind the needs of all stakeholders and users of the guidelines. If you would like to make any suggestions or provide feedback during the year, please consider the following questions, and email your responses to PeteL@dor.wa.gov.

* *What needs to be fixed, added, or deleted in the Guidelines? Why? What do you recommend?*
* *Are there any guideline business activities in the indexes or tables that need to be revised? Why? What do you recommend, and what data can you provide to substantiate the revision?*
* *Are there any types of assets, or business activities, not listed in the index, that should be listed? If so, which ones? Why?*
* *Do you have data about any assets, business activity, or type of business that might help recalibrate an existing guideline?*

Please provide any data or studies you have, as it is useful as we consider the information for updating the guidelines in the future. If you have any additional questions or comments, feel free to contact Pete Levine directly at (360) 534-1423.

## Additional Information and Personal Property Resources

* *Personal Property Tax Brochure –* [*http://dor.wa.gov/docs/Pubs/Prop\_Tax/PersProp.pdf*](http://dor.wa.gov/docs/Pubs/Prop_Tax/PersProp.pdf)
* *Personal Property Tax Information Video –* [*http://dor.wa.gov/Content/Home/VideoHub/hubfiles/1a.html*](http://dor.wa.gov/Content/Home/VideoHub/hubfiles/1a.html)
* *Property Tax Review* (newsletter) articles related to personal property assessment:
	+ *Allocated vs. Historical Cost –* [*http://dor.wa.gov/Docs/Pubs/Prop\_Tax/NewsletterSept2008.pdf*](http://dor.wa.gov/Docs/Pubs/Prop_Tax/NewsletterSept2008.pdf)
	+ *Closed Business Required to File? –* [*http://dor.wa.gov/Docs/Pubs/Prop\_Tax/NewsletterSpring2007.pdf*](http://dor.wa.gov/Docs/Pubs/Prop_Tax/NewsletterSpring2007.pdf)
	+ *Fixed Loads vs. Part of Vehicle –* [*http://dor.wa.gov/Docs/Pubs/Prop\_Tax/Winter2012Newsletter.pdf*](http://dor.wa.gov/Docs/Pubs/Prop_Tax/Winter2012Newsletter.pdf)
	+ *Head of Family Exemption –* [*http://dor.wa.gov/Docs/Pubs/Prop\_Tax/NewsletterSpring2007.pdf*](http://dor.wa.gov/Docs/Pubs/Prop_Tax/NewsletterSpring2007.pdf)
	+ *Leased Equipment FAQs –* [*http://dor.wa.gov/Docs/Pubs/Prop\_Tax/NewsletterSpring2009.pdf*](http://dor.wa.gov/Docs/Pubs/Prop_Tax/NewsletterSpring2009.pdf)
	+ *Leasehold Improvements –* [*http://dor.wa.gov/Docs/Pubs/Prop\_Tax/NewsletterQ12014.pdf*](http://dor.wa.gov/Docs/Pubs/Prop_Tax/NewsletterQ12014.pdf)
	+ *Mobile/Manuf Homes (part 1) –* [*http://dor.wa.gov/Docs/Pubs/Prop\_Tax/NewsletterWinter2013.pdf*](http://dor.wa.gov/Docs/Pubs/Prop_Tax/NewsletterWinter2013.pdf)
	+ *Mobile/Manuf Homes (part 2) –* [*http://dor.wa.gov/Docs/Pubs/Prop\_Tax/NewsletterJune2013.pdf*](http://dor.wa.gov/Docs/Pubs/Prop_Tax/NewsletterJune2013.pdf)
	+ *Rental Equipment FAQs –* [*http://dor.wa.gov/Docs/Pubs/Prop\_Tax/NewsletterSpring2010.pdf*](http://dor.wa.gov/Docs/Pubs/Prop_Tax/NewsletterSpring2010.pdf)
	+ *Taxability of Software –* [*http://dor.wa.gov/Docs/Pubs/Prop\_Tax/Winter2012Newsletter.pdf*](http://dor.wa.gov/Docs/Pubs/Prop_Tax/Winter2012Newsletter.pdf)
	+ *Timeshare Assets –* [*http://dor.wa.gov/Docs/Pubs/Prop\_Tax/NewsletterSummerFall2012.pdf*](http://dor.wa.gov/Docs/Pubs/Prop_Tax/NewsletterSummerFall2012.pdf)
	+ *Title Plant FAQs –* [*http://dor.wa.gov/Docs/Pubs/Prop\_Tax/Spring2011Newsletter.pdf*](http://dor.wa.gov/Docs/Pubs/Prop_Tax/Spring2011Newsletter.pdf)
	+ *Watercraft: Exempt or Not? –* [*http://dor.wa.gov/Docs/Pubs/Prop\_Tax/Summer2011Newsletter.pdf*](http://dor.wa.gov/Docs/Pubs/Prop_Tax/Summer2011Newsletter.pdf)
	+ *Websites: Personal Prop? –* [*http://dor.wa.gov/Docs/Pubs/Prop\_Tax/NewsletterSummerFall2012.pdf*](http://dor.wa.gov/Docs/Pubs/Prop_Tax/NewsletterSummerFall2012.pdf)

**[A](#A)** [**B**](#B)[**C**](#C)[**D**](#D)[**E**](#E)[**F**](#F)[**G**](#G)[**H**](#H)[**I**](#I)[**J**](#J)[**K**](#K)[**L**](#L)[**M**](#M)[**N**](#N)[**O**](#O)[**P**](#P)[**Q**](#Q)[**R**](#R)[**S**](#S)[**T**](#T)[**U**](#U)[**V**](#V)[**W**](#W)[**XYZ**](#XYZ)

#  **Trend/Column Trend/Column**

**- A -**

**Agriculture**

 *Agricultural M&E (not otherwise listed below) 18*

 *Aquaculture (Aqua Farms)*

 *Nets 30*

 *Pens & Support Structures 18*

 *Combines 16*

 *Dairy Milking M&E 14*

*Feed Mill M&E (production line) 7.5*

 *Feed Mill M&E (portable) 12*

 *Fertilizer & Chemical Applicators*

 *Dry Fertilizer Spreaders 18*

 *Liquid Fertilizer & Chemical Sprayers 24*

 *Manure Systems - Liquid 24*

 *Hay Equipment, Hay Tarps 18*

 *Mint Stills & Tubs 18*

 *Irrigation Systems*

 *Circles 18*

*Gated Pipe 18*

 *Wheel Moves & Handlines 16*

 *Orchard Wind Machines 12*

 *Seed Cleaning M&E 7.5*

 *Seed Cleaning M&E (portable) 12*

 *Tanks (agricultural) 16*

 *Tractors 12*

 *Unlicensed & Licensed Farm Vehicles including 16
Trailers**(permanently sited and/or not primarily designed for use on public streets and highways;
 see* [*PTA 6.2.2011*](http://dor.wa.gov/Docs/Pubs/Prop_Tax/PTA_6_2_2011.pdf)*, “Property Taxability of
Motor Vehicles”)*

**Air Compressors** *(freestanding-not part of prod. line) 16*

**Air Conditioning** *(single room unit) 16*

**Aircraft Manufacturing** *M&E 7.5*

**Aircraft Manufacturing** *(small parts mfg.) 14*

 *Testing Equipment 24*

 *Small Tools (perishable) 24*

 *Patterns 24*

**Aircraft Parts Manufacturing**

 *M&E 14*

 *Test Equipment 24*

 *Small Tools 24*

**Amusement Devices** *(Music Machines, etc.) 24*

 *Video DVDs, Blu-ray, & Games* [*Supplemental A*](#SuppA)

**Antique F&F** *Value at Cost*

**Apartment F&F** *16*

**Appliances (***Household Type i.e., refrig., dishwasher, range/oven, microwave, washer/dryer, etc.) 19*

**Apparel Manufacturing M&E** *8.5*

**Aqua Farms** *(see* [*Agriculture*](#Agri)*)*

**Archery Equipment Manufacturing** *12*

**Artwork** *(i.e. limited production) Value at Cost*

 *Décor (i.e. mass-produced) 14*

**Automotive Repair**

 *Diagnostic Equipment (electronic) 24*

 *M&E 18*

 *Small Tools 24*

 *Welding Equipment 12*

**Average Manufacturing M&E** *7.5*

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**- B -**

**Bakeries**

 *Industrial (i.e., wholesale bake goods mfg) 8.5*

 *Commercial (i.e., grocery store bakery) 12*

**Banks**

 *Alarm Systems 24*

 *ATM/Cash Machines 24*

 *Furniture & Fixtures 14*

 *Portable Safes or Vaults 10*

 *Safety Deposit Boxes 10*

 *Vault Doors Value at Cost*

 *Video Equipment 24*

**Barber & Beauty Shop** *16*

**Baseboard Heater Manufacturing M&E** *12*

**Beer Kegs** *10*

**Billboards** [*Supplemental A*](#SuppA)

**Bleach Manufacturing M&E** *7.5*

**Bleach Packaging M&E** *14*

**Blueprinting, Photostatting, Mimeographing,** *16***& Lithograph** *(non-electronic)*

**Boat Molds** *(fiberglass) 24*

**Book Bindery** *12*

**Bottling & Soft Drinks Manufacturing M&E**

 *Beverage Canisters/Cylinders (i.e., Pre-Mix 10
Soda Pop)*

 *CO2 Tanks/Cylinders 10*

*Free standing, not part of a production line 14*

*Part of production line 10*

**Bowling Alleys** *12*

 *Electronic Scoring Machines 24*

 *Pinsetters & Others 19*

**Brewing & Distilling** *10*

**Building & Land Improvements**

*Building Classes C, D, or S B&LI / 4*

 *Chemical Buildings B&LI / 6.5*

 *Prefabricated, Portables, or Modular B&LI / 6.5
 Bldgs – permanently sited or fixed*

 *Long-lived Imprv’s (asphalt paving, fencing, etc) 10*

 *Short-lived Imprv’s (carpet, fixtures, etc.) 16*

**Butcher Shops** *12*

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**-** **C -**

**CATV / SATV (Cable & Satellite Systems) Equip.**

 *Converters, Decoders, Digital Boxes Trend II/B*

 *Distribution Equipment – electronic Trend II/S*

 *Distribution Equipment – non-electronic 14*

 *Electronic Testing Equipment and Small Tools 24*

 *Headend Equipment – electronic Trend II/S*

 *Headend Equipment – non-electronic 16*

 *Modems & Routers Trend II/N*

 *Signal Receiving Equipment 12*

 *Television Production Equipment 19*

**Cabinet Shop M&E** *12*

**Campground Equipment** *16*

**Candy & Confection Manufacturing M&E** *12*

**Car Wash** *(i.e. 5 Min. & Coin-Op) 18*

**Cash Machines** *24*

**Cash Registers & Peripheral Equipment** *24*

 *(i.e. Scanners, Credit Card & Signature Devices)*

**Casino Equipment**

 *Game Type (F&F, i.e., blackjack table, 19*

 *roulette wheel, etc.)*

*Video Type 24*

**Cell/Wireless Telephone – Tower Only** *7.5*

**Cell/Wireless Telephone – Tower & Antenna** *12*

**Cell/Wireless Telephone – Antenna Only** *24*

**Cement, Clay, & Brick Products Mfg**. *7.5*

**Chainsaws** *18*

**Chemical Products Manufacturing** *8.5*

**Clothing Manufacturing** *8.5*

**Cocktail Bars & Taverns** *19*

 *Antique Back Bars Value at Cost*

**Coin-Op Lockers** *16*

**Coin-Op Machines** *24*

**Computer Systems**

 *Canned & Custom Software* [*Supplemental A*](#SuppA)

 *Lotto Machines 30*

 *Mainframe/Network Computers Trend II/N*

 *Disk Array and other Storage Devices*

 *Network Servers*

 Rack Mounted Equipment

 Uninterruptable Power Supply (UPS)

 *Wireless Routers, Switches, Access Pts, etc*

 Personal Computers Trend II/C

 Desktop/laptop computers

 Computer Components

 Peripheral/Connected Hardware

 (e.g., scanner, printer, & multifunction

 digital printer/scanner/fax combo)

 *Cabling & Adapters (to local peripheral; i.e.*

 *minor cabling)*

 *Permanently installed major network cabling 16*

 *Production Systems Computers (with direct 24*

 *electronic link to longer-lived equipment.)*

**Computer Numeric Controlled (CNC)** *Trend III/MM* **Milling Machines & Lathes** *(freestanding, not part of a production line & the CNC hardware component
is integrated within the milling machine)*

**Construction M&E**

 *Asphalt Plants*

 *Portable 18*

 *Stationary 12*

 *General Construction 16*

 *Land Clearing (i.e., backhoe, excavator 16*

 *crawler, grader, etc.)*

 *Marine Construction*

 *Ships & Vessels (production line) 7.5*

 *Ships & Vessels (portable equipment) 12*

 *Pleasure Craft 12*

 *Boat Molds 24*

 *Road Construction-Heavy (i.e., asphalt grinder, 24*

 *large off-highway truck, etc.)*

 *Rock Crushing*

 *Portable 18*

 *Stationary 12*

 *Sewer & Utilities 16*

 *Unlicensed & Licensed Vehicles including Trailers 16*

 *(permanently sited and/or not primarily designed for use on public streets and highways; see* [*PTA 6.2.2011*](http://dor.wa.gov/Docs/Pubs/Prop_Tax/PTA_6_2_2011.pdf)*, “Property Taxability of Motor Vehicles”)*

 *Well Drilling 16*

**Container Manufacturing M&E** *7.5*

**Convenience Store** *(see* [*Grocery & Conv Stores/Gas St*](#Grocery)*)*

**Coolers**

 *Reach-in Coolers & Freezers 16*

 *Walk-in Coolers & Freezers 12*

**Copy Machines** *(freestanding units) 30*

**Costumes** *(rental) 24*

**Cranes**

 *Bridge/Gantry/Jib 8.5*

 *Container 8.5*

 *Crawler 10*

 *Mobile Telescopic 16*

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**-** **D -**

**Dairy Milking M&E** *14*

**Dairy Processing** *10*

**Data Processing Equipment** *30*

**Day Care** *(excludes office, kitchen, & computer assets) 24*

**Dental**  *(see* [*Doctor Offices*](#Doctor)*)*

**Department Store F&F** *16*

**Dies & Molds** *18*

 *Electronic Manufacturing 24*

 *Patterns 24*

**Digital Cameras and Recorders** *Trend II/C*

**Dispensing Machinery** *(coin-op) 24*

**Distilling & Brewing** *10*

**Doctor Offices (Medical / Dental) & Health Clinics**

 *Diagnostic Equipment (electronic) 24*

 *Equipment 14*

 *Furniture* *& Fixtures 14*

 *Libraries 12*

 *X-Ray Equipment (Dental) 18*

 *X-Ray Equipment (Medical) 12*

**Drug Store F&F** *16*

**Dry Cleaning & Laundry M&E**

 *Coin-Op 24*

 *Other than Coin-Op (excluding household type) 14*

**Dumpsters, Garbage** *16*

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**-** **E -**

**Electrical Generating**

 *Gas & Diesel (portable) 16*

 *Solar Panels (Photo Voltaic type) 8.5*

 *Steam & Gas fired (fixed equipment) 7.5*

 *Wind Turbines (Wind Farms) M&E 8.5*

**Electrical Manufacturing M&E** *12*

**Electric Vehicle (EV) Charging Stations** *16*

**Electronic Equipment** *24*

**Electronic Manufacturing M&E** *24*

**Espresso Carts** *24*

**Espresso Machines** *(includes coffee grinders) 19*

**Extrusion M&E** *12*

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**-** **F -**

**Farm & Agricultural Equipment** *(see* [*Agriculture*](#Agri)*)*

**Fax Machines** *30*

**Feed Mill M&E (production line)** *7.5*

**Feed Mill M&E (portable)** 12

**Fertilizer Manufacturing** *7.5*

**Fiberglass Molds** *(other than boats) 24*

**Fish Processing M&E (production line & portable)** *12*

**Fitness Equipment**

 *Electronic 24*

 *Manual 16*

**Flour, Cereal & Grain Milling** *7.5*

**Food Processing**

 *Candy & Confection Mfg M&E 12*

 *Frozen Food Processing M&E 10*

 *Fruit & Veg Processing M&E 10*

 *General Food Processing M&E 10*

 *Meat Packing M&E 12*

 *Meat Processing (complex) 8.5*

 *Potato Processing M&E 10*

 *Seafood Processing M&E 12*

**Forklifts** *16*

**Foundry** *7.5*

**Foundry Furnaces** *6.5*

**Fraternal Lodges** *14*

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**-** **G -**

**Gambling Equipment**

*Video Type 24*

 *Game Type (blackjack table, roulette wheel, etc.) 19*

**Game Consoles** *(Playstation, Wii, Xbox, etc.) 24*

**Garage M&E** *18*

**Garbage – Dumpsters** *16*

**Garbage – Plastic Waste & Recycle Containers** *16*

**Gas Stations** *(see* [*Grocery & Conv Stores/Gas St*](#Grocery)*)*

**General Contractor M&E** *16*

**Generators** *(gas & diesel) 16*

**Golf Courses**

 *Carts 20*

 *Equipment 18*

 *Tractors 12*

**GPS Receivers** *(portable)**30*

**Greenhouse & Nursery M&E** *16*

**Grocery & Convenience Stores / Gas Stations**

 *Cash Registers, Scanners, Credit Card & 24
 Signature Devices*

 *Dispensers (gas) 20*

 *Fixtures & Equipment 16*

 *Fuel Tanks B&LI / 6.5*

 *Meat Packing 12*

 *POS (Point of Sale computer systems) 30*

 *Public Address Systems 20*

 *Reach-in Coolers & Freezers 16*

 *Walk-in Coolers & Freezers 12*

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**-** **H -**

**Hardware Store F&F** *16*

**Hatchery M&E** *16*

**Health Spa Equipment**

 *Manual 16*

 *Electronic 24*

**Hospitals**

 *Diagnostic Equipment (CT, MRI, ultrasound, etc) 24*

 *Electronic Equipment 24*

 *Equipment 16*

 *Furniture* *& Fixtures 16*

 *Laboratory Equip. (non-electronic) 18*

 *Laboratory Equip. (electronic & computerized) 24*

 *Mattresses 30*

 *X-Ray Equipment 12*

**Hotels /Motels**

 *Furniture & Equipment (includes mattresses) 19*

 *Office Equipment (see* [*Office Equipment*](#Office)*)*

 *Restaurant & Bar Equipment 19*

 *Telephone Systems 30*

 *TVs, Game Consoles, DVD players, etc 24*

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**- I** **-**

**Ice Cream Cabinets** *16*

**Ice & Refrigeration Machinery** *7.5*

**Iron & Steel Industry** *7.5*

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**-** **J -**

**Janitorial Service Equipment** *20*

**Jewelry Store F&F and Equipment** *16*

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**- K** **-**

**Key Duplication Equipment** *16*

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**-** **L -**

**Laboratories**

 *Diagnostic 24*

 *Equipment (non-electronic) 18*

 *Equipment (electronic & computerized) 24*

**Landscaping M&E** *16*

**Laundry & Dry Cleaning**

 *Coin-Op 24*

 *Other Than Coin-Op (excluding household type) 14*

**Leather Products Manufacturing M&E** *8.5*

**Libraries** *(including law and other professions) 12*

**Lift Trucks** *16*

**Lotto Machines** *30*

**Lumber & Wood Products**

*Logging M&E 18*

 *Log Stackers 18*

 *Pulp, Paper, & Paperboard Manufacturing 7.5*

 *Plywood & Veneer Manufacturing 8.5*

 *Scarifying M&E 18*

 *Sawmills*

 *Portable 14*

 *Stationary 8.5*

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**-** **M -**

**Machine Shop M&E**

 *Production Line M&E 7.5*

 *Freestanding M & E (other than lathes) 12*

 *Computer Numeric Controlled Trend III/MM*

 *(CNC) Milling Machines & Lathes*

 *Manual Milling Machines 12*

 *and Lathes (non-CNC)*

**Mailing Machines** *20*

**Marijuana Production, Processing, & Retail**

 *(see* [*Additional Comments*](#Additonal) *above)*

**Meat Packing M&E** *12*

**Meat Processing** *(Complex) 8.5*

**Metal Fabrication & Extrusion Mfg.** *7.5*

**Metal Sheet Fabrication** *(production line) 7.5*

**Metal Sheet Fabrication** *(not part of prod. line) 12*

**Microchip Manufacturing M&E**

 *Printed Circuit Board M&E Trend II/B*

 *Silicon Wafer Fabrication M&E Trend II/N*

 *Product Assembly M&E Trend II/N*

 *Process Support Equipment & Piping Trend II/S*

**Milling Machines** *(see* [*Machine Shop*](#Machine)*)*

**Mining & Milling** *8.5*

**Mobile & Prefabricated Buildings**

 *Office/Job Shack Type Trailers–temporarily sited 16*

 *Prefabricated, Portables, or Modular B&LI / 6.5
 Bldgs – permanently sited or fixed*

**Mobile Yard Equipment** *16*

**Mortuary Service Equipment** *14*

**Motels** *(see* [*Hotels /Motels*](#Hotel)*)*

**Music Instruments -- Rental** *24*

**Music Studio Recording Equipment** *24*

**Music Systems** *(background) 24*

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**-** **N -**

**Neon Signs** *19*

**Newspaper M&E**

 *Press 10*

 *Photographic 16*

 *Computer (production) 24*

 *Other M&E 14*

**Nursing Homes**

 *Furniture & Fixtures 16*

 *Mattresses 30*

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**-** **O -**

**Office Equipment**

 *Antiques Value at Cost*

 *Copy Machines 30*

 *Electric & Electronic Machines 24*

 *Furniture & Fixtures 14*

 *Mailing Machines 20*

 *Safes 10*

 *Sound Systems (background) 24*

**Oxygen & Acetylene Tanks** *10*

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**-** **P -**

**P.A. Systems** *20*

**Packing & Sorting M&E** *(fruit, vegetable, etc.) 12*

*The following rates may be applied if owner can document costs to mechanical vs. electronic equipment:*

 *Mechanical portion of the line equipment 10*

 *Electronic portion of the line equipment 24*

**Paint & Varnish Manufacturing M&E** *12*

**Pallets, Crates, Lugs, Bins, Etc.** *18*

**Pallets, Crates, Lugs, Bins, Etc.** *18*

**Pet Grooming & Boarding** *16*

**Petroleum Products**

 *Bulk Station Equipment 14*

 *Petroleum (Bulk Storage) Tank B&LI / 6.5*

 *Refining 8.5*

 *Service & Gas Station Equip (see* [*Auto Repair*](#Auto)

 *and/or* [*Grocery & Conv Stores/Gas St*](#Grocery)*)*

**Photography Equipment** *16*

*Computerized Trend II/N*

 *Digital Cameras & recorders Trend II/C*

 *Electronic 24*

*One Hour Photo Equipment**16*

**Plastic Manufacturing M&E** *12*

*Plastic Extrusion M&E 12*

 *Plastic Injection M&E 12*

**Plumbing Shop Equipment** *16*

**Plywood & Veneer Manufacturing** *8.5*

**Pool Hall Equipment** *14*

**Power & Generation M&E**

 *Gas & Diesel 16*

 *Steam 7.5*

**Pressure Washers** *(i.e. portable) 16*

**Printing & Publishing Equipment** *(see* [*Newspaper*](#News)*)*

**Primary Reduct** *7.5*

**Professional Equipment**

 *Libraries 12*

 *Scientific, Doctors, Dentists, Etc. 14*

**Propane Tanks/Cylinders** *12*

**Pulp & Paper Manufacturing** *7.5*

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**-** **R -**

**Radio & Television Equipment**

 *Broadcasting Equipment 19*

 *CATV (cable system) (see* [*CATV /SATV Equip*](#CATV)*)*

 *Service & Repair Equipment 19*

 *Towers 12*

**Radio-Telephone Equipment 2-Way** *24*

**Railroad Rolling Stock-Private** *(except* [*logging*](#Log) *cars) 12*

**Railroad Car Conversions** *16*

**Refrigeration & Cold Storage** *8.5*

**Rental Equipment**

 *Costumes 24*

 *Public U-Rent (excluding Heavy Equipment) 24*

 *Rented Heavy Equipment (Value by Type)*

 *Rented Medical Equipment (Value by Type)*

 *Telephones (Residential) 30*

 *Tuxedos 30*

**Research & Development M&E** *20*

**Restaurants, Soda Fountains, & Drive-Ins** *19*

 *Walk-in Coolers & Freezers 12*

**Retail Stores**

 *Cash Registers, Scanners, Credit Card & 24*

 *Signature Devices*

 *Furniture and Fixtures 16*

 *Office F&F (see* [*Office Equipment*](#Office)*)*

 *POS Computer Systems 30*

 *Public Address Systems 20*

 *Sound Systems (Background) 24*

**Rock Crushers** *(see* [*Construction*](#Constr)*)*

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**-** **S -**

**Sawmills** *(see* [*Lumber & Wood Products*](#Log)*)*

**Scaffolding (Rental)** *24*

**Search Lights** *18*

**Security Systems/Cameras** *24*

**Sewing Equipment** *12*

**Sewer Construction Equipment** *16*

**Sheet Metal Fabrication (production line)** *7.5*

**Sheet Metal Fabrication (not part of prod. line)** *12*

**Shipbuilding** *(see* [*Construction*](#Constr)*)*

**Shipyards** *(see* [*Construction*](#Constr)*)*

**Shoes & Leather Products Mfg. M&E** *8.5*

**Signs**

 *Bulletin Boards 14*

 *Billboards* [*Supplemental A*](#SuppA)

 *Electronic 16*

 *Neon 19*

 *Plastic Illuminated & Exterior Signage 19*

 *Poster Panels* [*Supplemental A*](#SuppA)

**Ski Areas**

 *Snow Cats & Packers 24*

 *Tows & Lifts 7.5*

**Ski Manufacturing Equipment** *12*

**Small Tools** *(perishable) 24*

**Smelting** *7.5*

**Soft Drink Manufacturing M&E**

 *Beverage Canisters/Cylinders (e.g., Pre-Mix 10
Soda Pop)*

 *CO2 Tanks/Cylinders 10*

*Free standing, not part of a production line 14*

*Part of production line 10*

**Sound Systems** *(background) 24*

**Supermarkets** *(see* [*Grocery&Conv Stores/Gas St*](#Grocery)*)*

**Surveying Equipment**

 *Electronic 24*

 *Other Survey M&E (non electronic) 14*

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**-** **T -**

**Tanks**

*Agricultural Tanks 16*

 *Beverage Canisters/Cylinders 10
(i.e., Pre-Mix Soda Pop)*

*Bulk Petroleum & Chemical B&LI / 6.5*

 *CO2 Tanks/Cylinders (&Specialty Gasses) 10*

 *Cryogenic Tanks (part of a M&E setting) 7.5*

 *Gas Station Fuel Tanks B&LI / 6.5*

*Misc Tanks (i.e., above ground, non-com gas/oil) 16*

*Oxygen & Acetylene Tanks/Cylinders 10*

*Propane Tanks/Cylinders 12*

*Winery Tanks 7.5*

**Tanning Salon Equipment** *16*

**Tavern & Bar Equipment** *19*

 *Antique Back Bars Value at Cost*

**Television & Radio Equip** *(see* [*Radio & Television*](#Radio)*)*

**Television (for entertainment)** *24*

**Telephones**

 *Cellular 30*

 *Fax/Phone/Copier Units 30*

 *Pagers 24*

 *Rentals (commercial & residential) 30*

 *Systems (customer owned) 30*

**Textile Tent & Awning Mfg. M&E** *8.5*

Theatres / Movie & Cinema

 *F&F 18*

 *Digital Projection Equipment 24*

 *Projection Equipment 16*

**Time/Attendance Clocks** *24*

**Tire Recapping** *14*

**Title Plants**[*Supplemental B*](#Tables)

**Truck Scales** *(installed) 12*

**Tuxedo Rentals** *30*

**Toilets, Portable** *14*

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**-** **U -**

**Unlicensed & Licensed Vehicles****including Trailers** *16
(permanently sited and/or not primarily designed for use on public streets and highways; see* [*PTA 6.2.2011*](http://dor.wa.gov/Docs/Pubs/Prop_Tax/PTA_6_2_2011.pdf)*, “Property Taxability of Motor Vehicles”)*

**Upholstery Equipment** *16*

**Utility Meter Equipment** *(locally assessed, e.g. leased meters or repeaters)*

 *Meters (including smart meters) 12*

 *Repeaters, Concentrators, & Cell Masters 18*

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**-** **V -**

**Vending Machines** *24*

**Veterinarian** *(see* [*Doctors Offices & Health Clinics*](#Doctor)*)*

**Videos** *(DVDs, Blu-ray Disc, etc)* [*Supplemental A*](#SuppA)

**Video Arcade Games**[*Supplemental A*](#SuppA)

**Video Cameras/Camcorders** *24*

**Video Game Consoles** *(Playstation, Wii, Xbox, etc.) 24*

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**-** **W -**

**Warehouse Equipment** *(including pallet jacks) 14*

 *Dock Bumpers 16*

 *Dock Levelers 10*

 *Pallets, Crates, Lugs, Bins, etc. 18*

**Water Softeners** *14*

**Water Systems** *12*

**Welding Shop Equipment** *12*

**Well Drilling** *16*

**Wind Turbines (Wind Farms) M&E** *8.5*

**Winery Equipment – Production Line** *(including 7.5*

 *tanks & bottling line)*

**Winery Equip. – Portable Equip.** *(e.g., pumps) 14*

 *Aging Barrels* [*Supplemental A*](#SuppA)

 *Innerstaves* [*Supplemental A*](#SuppA)

**Wireless/Cell Telephone – Tower Only** *7.5*

**Wireless/Cell Telephone – Tower & Antenna** *12*

**Wireless/Cell Telephone – Antenna Only** *24*

**Wholesale Store** *14*

**Woodworking Shops M&E** *12*

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**-** **X -**

**X-Ray Equipment** *(other than* [*Dental*](#Dental)*) 12*

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**When valuing a manufacturing plant using the trended investment method and you do not see the plant specifically identified in the index, it is suggested that you use an Average Manufacturing M&E – 7.5 table.**

|  |
| --- |
| **VIDEO ARCADE GAMES (Coin Operated)**(Apply the following percent good to the un-trended historical cost.) |
| Year 1 | Year 2 | Year 3 (or older) |
| 60% | 37% | 20% |

|  |
| --- |
| **DVD VIDEOS, BLU-RAY VIDEOS, VIDEO GAMES, & VHS VIDEOS**Value video rental inventories at retail trade level. Videos held exclusively for sale are exempt business inventory. The 2015 values are intended to reflect an average per video value for video rental inventory. Individual video values could be less for older ones or much more for new releases purchased just prior to assessment date. |
| Year Placed in Service | DVDs | Blu-ray Disc  | Video Games |
| 2014 | $11  | $16 | $36 |
| 2013 | $7 | $10 | $22 |
| 2012 (or earlier) | $3 | $4 | $9 |
| Use of liquidation prices or volume purchases of videos, such as wholesale purchases, do not reflect retail trade level. Market value for videos must be greater than liquidation value or value established using volume/wholesale costs. *Value all VHS tapes at $1 each*. |

| **WOODEN (Oak) WINE BARRELS AND INNERSTAVES(Reference** [**BTA Docket 54989**](http://bta.state.wa.us/decisions/default.htm)**, 2/1/2001)**(Apply the following percent good to the un-trended historical cost.) |
| --- |
|  | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 or more |
| Barrels (purchased for storage) | 55% | 25% | 15% | 8% | 5% |
| Barrels (purchased for flavoring) | Exempt | Exempt | Exempt | Exempt | Exempt |
| Innerstaves (purchased for flavoring) | Exempt | Exempt | Exempt | Exempt | Exempt |

|  |
| --- |
| **BILLBOARDS & POSTER PANELS** |
| **Type of Sign** | **Current Replacement Cost Per Lineal Foot** |
| Unlighted | $177 |
| Externally Lighted | $221 |
| Internally Lighted | $425 |
| The 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’ | $1,414 |
| Lighted / Unlighted 14 x 48’ | $3,564 |
| Lighted / Unlighted 20 x 60’ | $5,515 |
| For signs smaller than 12 x 25’, use 40% of above deduction. |
| DEPRECIATION – 4% straight line per year, based on effective age, up to 15% of replacement cost. |

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| --- |
| **TITLE PLANTS**(Value each title plant physically located within each county, including title plants for other counties.) |
| See [***2015 Title Plant (Supp B)***](#Tables) valuation table for rates |

|  |
| --- |
| **COMPUTER SOFTWARE** |
| The 1991 Legislature defined computer software and established valuation methods. Custom software is exempt. For the 2015 assessment year, canned software shall be assessed as follows:1. Canned software acquired in 2014 shall be valued at 100% of its full acquisition cost.
2. Canned software acquired in 2013 shall be listed at 100% and valued at 50% of its full acquisition cost.
3. All software, canned or custom, purchased in 2012 and before is exempt.
4. 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.
 |