



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

December 30, 1999

TO: All County Assessors

FROM: Mark J. Maxwell, Program Manager, Real Property
Property Tax Division

SUBJECT: 2000 INDUSTRIAL VALUATION SCHEDULES

Enclosed are the 2000 Industrial Valuation Indicators for use in appraising industrial-type complexes.

The index lists types of industries recommended for use by this schedule. The Personal Property Valuation Indicators should also be used in conjunction with this schedule for valuing equipment contained in its index.

The schedule is printed in two formats. One separates the trend and depreciation tables, and the other is a combination of the trend factor and depreciation. Both of these schedules are used as "multipliers." Due to rounding by the computer, you will not get the exact same answer from both schedules but the difference is negligible.

When using this schedule for buildings, it should be taken into consideration that principle buildings in some industrial plants may not be single purpose in nature. In these instances, the use of the Industrial Valuation Schedules may not be appropriate. The cost, income, or comparable sales method could be the best indication of value.

In appraising a plant using this technique, current year additions and deletions to that plant should be recognized. These adjustments do not violate the revaluation cycle.

These schedules are published as a guide in estimating market value; they do not reflect abnormal or extraordinary obsolescence that when identified should be considered separately. Additional functional or economic obsolescence adjustments may be necessary where documented information indicates market value is not being obtained.

Any questions may be directed to me at (360) 664-3182.

MJM:lsc
Enclosures

INDEX OF INDUSTRIAL PROPERTIES

Use Schedule on All Plant M&E (buildings require the use of a separate schedule):

Bakeries -- Industrial
Bleach Manufacturing
Bottling & Soft Drink Mfg.
Brewing & Distilling
Cement, Clay & Brick Products Mfg.
Chemical Products Mfg.
Container Mfg.
Dairy Processing
Extrusion M&E
Fertilizer Mfg.
Flour, Cereal & Grain Milling
Food Processing
Foundries
Ice & Refrigeration
Iron & Steel Mfg.
Pulp, Paper, Paperboard
Plywood & Veneer
Sawmills -- Stationary
Shake & Shingle Mills -- Stationary
Steam Generating Plants
Meat Processing (Complex)
Mining & Milling
Petroleum Refining
Smelting

Use of Schedule May Apply on Major Pieces of Equipment Within an Industry:

Aircraft Mfg. M & E
Feed Mill M&E
Seed Cleaning M&E
Marine Construction
Fish Processing M&E
Machine Shop M&E (Maintenance & Production)
Metal Fabrication
Sheet Metal Fabrication
Ski Tows & Lifts
Winery

2000 COMBINED TABLES

AGE	YEAR	M & E AVE 7.5%	BREWING DISTILL 7.5%	CEMENT & CLAY 7.5%	CREAM DAIRY 7.5%	FLOUR MILLS 7.5%	FOUNDRIES FURNACES 4.5%	METAL FABR 7.5%	MINING MILLING 8.5%
1	1999	0.925	0.925	0.925	0.925	0.925	0.955	0.925	0.915
2	1998	0.858	0.860	0.859	0.859	0.859	0.912	0.856	0.841
3	1997	0.801	0.803	0.803	0.803	0.803	0.879	0.799	0.778
4	1996	0.753	0.756	0.752	0.756	0.753	0.850	0.748	0.723
5	1995	0.707	0.712	0.708	0.710	0.708	0.826	0.704	0.672
6	1994	0.677	0.683	0.678	0.685	0.682	0.819	0.677	0.634
7	1993	0.644	0.647	0.641	0.651	0.647	0.803	0.642	0.596
8	1992	0.607	0.608	0.603	0.612	0.608	0.778	0.602	0.557
9	1991	0.569	0.568	0.562	0.573	0.568	0.749	0.562	0.518
10	1990	0.537	0.537	0.530	0.543	0.536	0.731	0.531	0.485
11	1989	0.509	0.511	0.504	0.516	0.508	0.717	0.505	0.458
12	1988	0.497	0.501	0.489	0.507	0.497	0.718	0.490	0.442
13	1987	0.479	0.484	0.469	0.490	0.479	0.716	0.472	0.417
14	1986	0.450	0.453	0.438	0.461	0.449	0.692	0.443	0.385
15	1985	0.420	0.423	0.408	0.433	0.420	0.666	0.412	0.354
16	1984	0.394	0.397	0.383	0.408	0.395	0.647	0.388	0.328
17	1983	0.374	0.376	0.362	0.386	0.374	0.634	0.369	0.306
18	1982	0.353	0.353	0.341	0.362	0.350	0.620	0.349	0.286
19	1981	0.341	0.342	0.332	0.350	0.338	0.619	0.338	0.276
20	1980	0.348	0.350	0.342	0.359	0.346	0.655	0.346	0.281
21	1979	0.354	0.358	0.348	0.369	0.354	0.696	0.356	0.282
22	1978	0.358	0.360	0.351	0.372	0.359	0.728	0.361	0.282
23	1977	0.356	0.358	0.349	0.369	0.356	0.748	0.359	0.279
24	1976	0.347	0.349	0.342	0.359	0.347	0.753	0.350	0.271
25	1975	0.341	0.341	0.335	0.352	0.339	0.764	0.344	0.265
26	1974	0.352	0.356	0.354	0.364	0.354	0.828	0.361	0.278
27	1973	0.377	0.385	0.383	0.393	0.384	0.925	0.391	0.292
28	1972	0.361	0.369	0.367	0.377	0.367	0.919	0.376	0.276
29	1971	0.346	0.355	0.352	0.362	0.351	0.910	0.361	0.261
30	1970	0.338	0.351	0.346	0.357	0.345	0.915	0.351	0.253
31	1969	0.333	0.348	0.341	0.352	0.339	0.934	0.347	0.247
32	1968	0.322	0.337	0.329	0.341	0.327	0.934	0.336	0.235
33	1967	0.309	0.326	0.316	0.327	0.313	0.918	0.320	0.223
34	1966	0.298	0.314	0.304	0.316	0.302	0.910	0.307	0.213
35	1965	0.284	0.300	0.292	0.303	0.288	0.912	0.298	0.200
36	1964	0.266	0.281	0.274	0.284	0.269	0.898	0.284	0.185
37	1963	0.249	0.263	0.257	0.266	0.252	0.874	0.269	0.172
38	1962	0.231	0.244	0.239	0.247	0.233	0.839	0.250	0.157
39	1961	0.215	0.227	0.221	0.230	0.216	0.813	0.234	0.144
40	1960	0.198	0.210	0.204	0.212	0.199	0.786	0.219	0.131
41	1959	0.185	0.197	0.191	0.199	0.186	0.773	0.209	0.121
42	1958	0.174	0.185	0.181	0.188	0.175	0.753	0.197	0.113
43	1957	0.166	0.176	0.173	0.180	0.166	0.740	0.188	0.106
44	1956	0.165	0.177	0.174	0.180	0.167	0.767	0.188	0.105
45	1955	0.167	0.180	0.175	0.181	0.168	0.800	0.190	0.105
46	1954	0.160	0.173	0.167	0.173	0.160	0.786	0.181	0.099
47	1953	0.149	0.161	0.157	0.162	0.150	0.764	0.170	0.092
48	1952	0.140	0.151	0.147	0.152	0.141	0.739	0.160	0.085
49	1951	0.129	0.140	0.136	0.141	0.131	0.708	0.148	0.078
50	1950	0.129	0.139	0.134	0.136	0.129	0.721	0.146	0.076

2000 COMBINED TABLES

AGE	YEAR	PRIMARY REDUCT 7.0%	PULP PAPER 7.5%	PETRO & CHEMICAL 8.5%	PETRO & CHEM TANKS 6.5%	REFIG & COLD 8.0%	WOOD PRODS 7.5%	BLDG AVE C-D-S 4.0%	CHEMICAL BLDGS 6.5%
1	1999	0.930	0.925	0.915	0.935	0.920	0.925	0.960	0.935
2	1998	0.869	0.858	0.838	0.875	0.850	0.856	0.944	0.895
3	1997	0.816	0.800	0.773	0.825	0.790	0.796	0.922	0.852
4	1996	0.772	0.755	0.716	0.780	0.738	0.755	0.910	0.819
5	1995	0.729	0.708	0.656	0.730	0.691	0.705	0.882	0.773
6	1994	0.699	0.677	0.621	0.707	0.660	0.671	0.874	0.746
7	1993	0.668	0.645	0.583	0.678	0.623	0.642	0.868	0.722
8	1992	0.635	0.611	0.534	0.634	0.585	0.614	0.864	0.699
9	1991	0.600	0.572	0.484	0.588	0.544	0.579	0.839	0.662
10	1990	0.571	0.540	0.447	0.555	0.511	0.545	0.816	0.627
11	1989	0.548	0.512	0.412	0.522	0.483	0.517	0.802	0.600
12	1988	0.537	0.500	0.391	0.506	0.469	0.505	0.785	0.572
13	1987	0.515	0.481	0.379	0.502	0.449	0.486	0.779	0.553
14	1986	0.483	0.451	0.353	0.477	0.419	0.456	0.753	0.520
15	1985	0.452	0.420	0.315	0.436	0.389	0.424	0.727	0.490
16	1984	0.425	0.393	0.291	0.411	0.363	0.398	0.712	0.467
17	1983	0.403	0.374	0.271	0.392	0.344	0.378	0.706	0.451
18	1982	0.384	0.352	0.250	0.369	0.322	0.358	0.699	0.435
19	1981	0.377	0.340	0.242	0.365	0.312	0.345	0.698	0.423
20	1980	0.389	0.348	0.254	0.392	0.317	0.350	0.716	0.423
21	1979	0.397	0.353	0.253	0.398	0.322	0.355	0.751	0.432
22	1978	0.404	0.356	0.253	0.407	0.322	0.359	0.799	0.447
23	1977	0.406	0.355	0.248	0.407	0.318	0.360	0.847	0.461
24	1976	0.400	0.347	0.241	0.405	0.307	0.353	0.860	0.457
25	1975	0.398	0.341	0.232	0.398	0.299	0.350	0.874	0.452
26	1974	0.424	0.355	0.235	0.412	0.307	0.355	0.937	0.472
27	1973	0.453	0.382	0.247	0.443	0.330	0.373	0.982	0.482
28	1972	0.436	0.365	0.237	0.435	0.315	0.356	1.033	0.493
29	1971	0.418	0.349	0.225	0.422	0.302	0.340	1.076	0.501
30	1970	0.413	0.343	0.217	0.415	0.297	0.332	1.114	0.505
31	1969	0.408	0.337	0.210	0.410	0.292	0.328	1.127	0.497
32	1968	0.396	0.325	0.201	0.401	0.282	0.315	1.156	0.497
33	1967	0.381	0.312	0.190	0.388	0.271	0.301	1.164	0.487
34	1966	0.369	0.300	0.178	0.371	0.259	0.290	1.159	0.473
35	1965	0.354	0.287	0.167	0.357	0.246	0.279	1.154	0.458
36	1964	0.333	0.268	0.154	0.337	0.230	0.262	1.139	0.441
37	1963	0.313	0.250	0.143	0.317	0.214	0.246	1.116	0.421
38	1962	0.292	0.232	0.131	0.298	0.198	0.228	1.102	0.405
39	1961	0.272	0.215	0.121	0.280	0.183	0.212	1.075	0.384
40	1960	0.251	0.198	0.110	0.261	0.168	0.195	1.042	0.363
41	1959	0.236	0.185	0.101	0.244	0.157	0.184	1.023	0.347
42	1958	0.224	0.174	0.094	0.233	0.146	0.173	1.012	0.334
43	1957	0.213	0.165	0.087	0.221	0.138	0.165	0.988	0.318
44	1956	0.215	0.166	0.084	0.217	0.138	0.165	0.977	0.306
45	1955	0.219	0.167	0.082	0.216	0.141	0.167	0.992	0.303
46	1954	0.209	0.159	0.077	0.207	0.134	0.159	0.984	0.292
47	1953	0.198	0.149	0.072	0.197	0.124	0.149	0.961	0.278
48	1952	0.186	0.140	0.068	0.192	0.116	0.140	0.938	0.264
49	1951	0.174	0.129	0.063	0.182	0.107	0.130	0.908	0.249
50	1950	0.172	0.128	0.063	0.185	0.106	0.128	0.974	0.260

2000 TREND TABLES

1999 = 100%

AGE	YEAR	M & E AVE	BREWING DISTILL	CEMENT & CLAY	CREAM DAIRY	FLOUR MILLS	METAL FABR	MINING MILLING
1	1999	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2	1998	1.003	1.005	1.004	1.004	1.004	1.000	1.005
3	1997	1.012	1.015	1.015	1.014	1.014	1.009	1.015
4	1996	1.028	1.032	1.027	1.032	1.029	1.022	1.032
5	1995	1.044	1.051	1.046	1.049	1.046	1.040	1.048
6	1994	1.081	1.091	1.083	1.093	1.088	1.080	1.081
7	1993	1.112	1.116	1.107	1.123	1.117	1.108	1.110
8	1992	1.133	1.134	1.125	1.141	1.135	1.124	1.134
9	1991	1.147	1.146	1.134	1.156	1.145	1.134	1.153
10	1990	1.170	1.172	1.156	1.184	1.169	1.158	1.180
11	1989	1.201	1.205	1.188	1.217	1.198	1.190	1.217
12	1988	1.266	1.276	1.247	1.291	1.266	1.248	1.282
13	1987	1.320	1.333	1.291	1.351	1.321	1.302	1.323
14	1986	1.339	1.350	1.304	1.373	1.338	1.319	1.334
15	1985	1.352	1.362	1.313	1.394	1.353	1.328	1.341
16	1984	1.372	1.382	1.332	1.419	1.375	1.352	1.357
17	1983	1.409	1.416	1.364	1.452	1.406	1.388	1.384
18	1982	1.435	1.437	1.386	1.472	1.422	1.420	1.417
19	1981	1.502	1.504	1.462	1.542	1.488	1.485	1.495
20	1980	1.657	1.663	1.624	1.706	1.645	1.646	1.660
21	1979	1.822	1.842	1.787	1.896	1.822	1.829	1.821
22	1978	1.992	2.003	1.951	2.067	1.993	2.005	1.993
23	1977	2.142	2.154	2.099	2.217	2.138	2.158	2.155
24	1976	2.256	2.266	2.218	2.334	2.250	2.274	2.282
25	1975	2.397	2.396	2.354	2.475	2.384	2.417	2.443
26	1974	2.673	2.703	2.687	2.763	2.686	2.741	2.795
27	1973	3.095	3.159	3.145	3.228	3.149	3.207	3.214
28	1972	3.207	3.278	3.256	3.343	3.260	3.337	3.322
29	1971	3.315	3.408	3.371	3.474	3.368	3.458	3.432
30	1970	3.511	3.641	3.586	3.702	3.574	3.641	3.642
31	1969	3.735	3.899	3.819	3.949	3.802	3.895	3.874
32	1968	3.898	4.086	3.987	4.128	3.958	4.075	4.034
33	1967	4.051	4.267	4.144	4.289	4.106	4.194	4.183
34	1966	4.218	4.447	4.313	4.480	4.276	4.355	4.356
35	1965	4.349	4.589	4.470	4.644	4.411	4.570	4.493
36	1964	4.404	4.649	4.534	4.710	4.460	4.710	4.543
37	1963	4.452	4.707	4.601	4.762	4.506	4.804	4.590
38	1962	4.465	4.719	4.614	4.781	4.510	4.827	4.602
39	1961	4.490	4.750	4.628	4.805	4.525	4.896	4.608
40	1960	4.480	4.760	4.608	4.791	4.496	4.962	4.581
41	1959	4.534	4.814	4.677	4.855	4.549	5.108	4.633
42	1958	4.610	4.894	4.797	4.978	4.631	5.207	4.716
43	1957	4.731	5.023	4.941	5.129	4.748	5.360	4.836
44	1956	5.100	5.451	5.364	5.551	5.141	5.816	5.236
45	1955	5.587	6.035	5.858	6.062	5.615	6.354	5.722
46	1954	5.769	6.231	6.023	6.231	5.772	6.534	5.891
47	1953	5.835	6.294	6.126	6.337	5.872	6.646	5.987
48	1952	5.900	6.358	6.190	6.413	5.942	6.735	6.059
49	1951	5.907	6.376	6.194	6.432	5.959	6.758	6.076
50	1950	6.343	6.871	6.619	6.697	6.360	7.207	6.457

2000 TREND TABLES

1999 = 100%

AGE	YEAR	PULP PAPER	PETRO & CHEMICAL	REFIG & COLD	WOOD PRODS	BLDG AVG C-D-S
1	1999	1.000	1.000	1.000	1.000	1.000
2	1998	1.003	1.001	1.004	1.001	1.024
3	1997	1.011	1.009	1.014	1.006	1.042
4	1996	1.031	1.021	1.030	1.031	1.071
5	1995	1.045	1.022	1.049	1.041	1.082
6	1994	1.081	1.058	1.088	1.071	1.116
7	1993	1.113	1.085	1.117	1.108	1.155
8	1992	1.139	1.086	1.139	1.146	1.197
9	1991	1.154	1.076	1.152	1.168	1.212
10	1990	1.177	1.087	1.177	1.188	1.228
11	1989	1.208	1.094	1.209	1.219	1.257
12	1988	1.274	1.134	1.276	1.287	1.282
13	1987	1.326	1.203	1.328	1.339	1.325
14	1986	1.344	1.223	1.347	1.357	1.333
15	1985	1.353	1.195	1.358	1.366	1.342
16	1984	1.368	1.206	1.378	1.384	1.368
17	1983	1.406	1.228	1.419	1.422	1.413
18	1982	1.431	1.238	1.446	1.455	1.458
19	1981	1.498	1.310	1.519	1.517	1.515
20	1980	1.653	1.502	1.681	1.664	1.621
21	1979	1.816	1.632	1.853	1.826	1.771
22	1978	1.978	1.784	2.018	1.996	1.962
23	1977	2.136	1.912	2.163	2.165	2.165
24	1976	2.251	2.031	2.272	2.290	2.291
25	1975	2.395	2.139	2.402	2.460	2.424
26	1974	2.699	2.363	2.685	2.693	2.708
27	1973	3.137	2.722	3.136	3.057	2.956
28	1972	3.243	2.857	3.257	3.157	3.240
29	1971	3.350	2.962	3.386	3.260	3.516
30	1970	3.556	3.114	3.618	3.449	3.789
31	1969	3.782	3.291	3.874	3.672	3.995
32	1968	3.938	3.447	4.060	3.821	4.269
33	1967	4.085	3.566	4.240	3.950	4.476
34	1966	4.254	3.648	4.419	4.108	4.644
35	1965	4.388	3.753	4.560	4.273	4.815
36	1964	4.435	3.785	4.620	4.346	4.953
37	1963	4.481	3.816	4.678	4.401	5.056
38	1962	4.493	3.832	4.692	4.412	5.200
39	1961	4.499	3.853	4.723	4.433	5.283
40	1960	4.469	3.832	4.730	4.416	5.335
41	1959	4.522	3.841	4.784	4.498	5.453
42	1958	4.603	3.923	4.864	4.589	5.624
43	1957	4.721	3.971	4.991	4.709	5.718
44	1956	5.110	4.180	5.415	5.102	5.890
45	1955	5.581	4.452	5.995	5.570	6.227
46	1954	5.736	4.569	6.194	5.729	6.436
47	1953	5.834	4.645	6.256	5.828	6.547
48	1952	5.897	4.843	6.321	5.897	6.659
49	1951	5.910	4.902	6.340	5.914	6.713
50	1950	6.313	5.333	6.850	6.310	7.499

DEPRECIATION SCHEDULES

DECLINING BALANCE RATES

AGE	YEAR	4.0%	4.5%	6.5%	7.0%	7.5%	8.0%	8.5%
1	1999	0.9600	0.9550	0.9350	0.9300	0.9250	0.9200	0.9150
2	1998	0.9216	0.9120	0.8742	0.8649	0.8556	0.8464	0.8372
3	1997	0.8847	0.8710	0.8174	0.8044	0.7915	0.7787	0.7661
4	1996	0.8493	0.8318	0.7643	0.7481	0.7321	0.7164	0.7009
5	1995	0.8154	0.7944	0.7146	0.6957	0.6772	0.6591	0.6414
6	1994	0.7828	0.7586	0.6681	0.6470	0.6264	0.6064	0.5868
7	1993	0.7514	0.7245	0.6247	0.6017	0.5794	0.5578	0.5370
8	1992	0.7214	0.6919	0.5841	0.5596	0.5360	0.5132	0.4913
9	1991	0.6925	0.6607	0.5461	0.5204	0.4958	0.4722	0.4496
10	1990	0.6648	0.6310	0.5106	0.4840	0.4586	0.4344	0.4113
11	1989	0.6382	0.6026	0.4774	0.4501	0.4242	0.3996	0.3764
12	1988	0.6127	0.5755	0.4464	0.4186	0.3924	0.3677	0.3444
13	1987	0.5882	0.5496	0.4174	0.3893	0.3629	0.3383	0.3151
14	1986	0.5647	0.5249	0.3903	0.3620	0.3357	0.3112	0.2883
15	1985	0.5421	0.5012	0.3649	0.3367	0.3105	0.2863	0.2638
16	1984	0.5204	0.4787	0.3412	0.3131	0.2873	0.2634	0.2414
17	1983	0.4996	0.4571	0.3190	0.2912	0.2657	0.2423	0.2209
18	1982	0.4796	0.4366	0.2983	0.2708	0.2458	0.2229	0.2021
19	1981	0.4604	0.4169	0.2789	0.2519	0.2273	0.2051	0.1849
20	1980	0.4420	0.3982	0.2608	0.2342	0.2103	0.1887	0.1692
21	1979	0.4243	0.3803	0.2438	0.2178	0.1945	0.1736	0.1548
22	1978	0.4073	0.3631	0.2280	0.2026	0.1799	0.1597	0.1417
23	1977	0.3911	0.3468	0.2131	0.1884	0.1664	0.1469	0.1296
24	1976	0.3754	0.3312	0.1993	0.1752	0.1540	0.1352	0.1186
25	1975	0.3604	0.3163	0.1863	0.1630	0.1424	0.1244	0.1085
26	1974	0.3460	0.3021	0.1742	0.1516	0.1317	0.1144	0.0993
27	1973	0.3321	0.2885	0.1629	0.1409	0.1219	0.1053	0.0909
28	1972	0.3189	0.2755	0.1523	0.1311	0.1127	0.0968	0.0831
29	1971	0.3061	0.2631	0.1424	0.1219	0.1043	0.0891	0.0761
30	1970	0.2939	0.2512	0.1332	0.1134	0.0964	0.0820	0.0696
31	1969	0.2821	0.2399	0.1245	0.1054	0.0892	0.0754	0.0637
32	1968	0.2708	0.2291	0.1164	0.0981	0.0825	0.0694	0.0583
33	1967	0.2600	0.2188	0.1088	0.0912	0.0763	0.0638	0.0533
34	1966	0.2496	0.2090	0.1018	0.0848	0.0706	0.0587	0.0488
35	1965	0.2396	0.1996	0.0951	0.0789	0.0653	0.0540	0.0446
36	1964	0.2300	0.1906	0.0890	0.0733	0.0604	0.0497	0.0408
37	1963	0.2208	0.1820	0.0832	0.0682	0.0559	0.0457	0.0374
38	1962	0.2120	0.1738	0.0778	0.0634	0.0517	0.0421	0.0342
39	1961	0.2035	0.1660	0.0727	0.0590	0.0478	0.0387	0.0313
40	1960	0.1954	0.1585	0.0680	0.0549	0.0442	0.0356	0.0286
41	1959	0.1876	0.1514	0.0636	0.0510	0.0409	0.0328	0.0262
42	1958	0.1800	0.1446	0.0594	0.0475	0.0378	0.0301	0.0240
43	1957	0.1728	0.1381	0.0556	0.0441	0.0350	0.0277	0.0219
44	1956	0.1659	0.1319	0.0520	0.0410	0.0324	0.0255	0.0201
45	1955	0.1593	0.1259	0.0486	0.0382	0.0299	0.0235	0.0184
46	1954	0.1529	0.1203	0.0454	0.0355	0.0277	0.0216	0.0168
47	1953	0.1468	0.1149	0.0425	0.0330	0.0256	0.0199	0.0154
48	1952	0.1409	0.1097	0.0397	0.0307	0.0237	0.0183	0.0141
49	1951	0.1353	0.1048	0.0371	0.0286	0.0219	0.0168	0.0129
50	1950	0.1299	0.1000	0.0347	0.0266	0.0203	0.0155	0.0118