



Arizona Department of Revenue
Local Jurisdictions District
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2019 VALUATION TABLES

Application of Additional Depreciation

Personal Property in the following property classes and subclasses is to receive additional depreciation for 2019. To be eligible for additional depreciation, property class one personal property must have been initially assessed in Arizona in 1994 or later; property class two, subclass 2(P) personal property must have been initially assessed in Arizona in 1995 or later. (Refer to Chapter 2, page 25 for more information regarding additional depreciation.)

Property Class One, Subclasses (8), (9), (10), and (13).

Property Class Two, Subclass 2(P)(a), (b), (c), (d), and (e).

Property Class Six, Subclasses (2) and (3).

Application of Minimum Value

Personal property in classes one and two qualifying for additional depreciation will receive a reduction in the minimum value of 2.5 percent each year beginning in 2000. The minimum value will not be reduced below 2.5 percent good.

Application of the Business Personal Property Exemption

For 2019, the first \$176,003 of full cash value will be exempt. Personal property in the following property classes and subclasses is eligible for this exemption.

Property Class One, Subclasses (8), (9), (10), (11) and (13).

Property Class Two, Subclass 2(P) (a) and (b).

Pursuant to [ARS § 42-11127\(C\)](#) the DOR is required to annually determine the full cash value exemption amount for qualifying personal property in Property Classes One and Two.



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The change in the amount is based on the total biennial change in the employment cost index in the two most recent complete state fiscal years.

Valuation Table 1 is trended for price changes in acquisition cost data, using a comparative cost index published by Marshall & Swift.

The DOR's valuation tables contain valuation factors with both standard and additional depreciation factors. The nonshaded rows represent the standard valuation factors that are used to calculate the full cash value of an asset. If the personal property qualifies for additional depreciation, the valuation factor in the shaded row is applied.

Table 6 is designed to mirror depreciation used on the real property rolls. It provides a way to depreciate what would normally be considered real property improvements on the personal rolls. Alternatively, the same result can be captured by determining a value for the improvement in question on the real property roll and then annually list that amount on the personal property roll.



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2019 VALUATION TABLE 1
Valuation Factors (Percent Good) for 2019
LIFE YEARS

Year Acquired	Age	3			5		
		Class 1 & 2	Class 6.2 & 6.3	All Other Classes	Class 1 & 2	Class 6.2 & 6.3	All Other Classes
2018	1	69	69	69	83	83	83
*2018	1	17.3	17.3		20.8	20.8	
2017	2	35	35	35	63	63	63
*2017	2	14.4	14.4		25.8	25.8	
2016	3	2.5	20	20	42	42	42
*2016	3	2.5	-		23.9	-	
2015	4		20		21	21	21
*2015	4				15.3	-	
2014	5				2.5	20	20
*2014	5				2.5	-	
2013	6					20	
2012	7						
2011	8						
2010	9						
2009	10						
2008	11						
2007	12						
2006	13						
2005	14						
2004	15						
2003	16						
2002	17						
2001	18						
2000	19						
1999	20						
1998	21						

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2019 VALUATION TABLE 1 Valuation Factors (Percent Good) for 2019

LIFE YEARS

Year Acquired	Age	6			7		
		Class 1 & 2	Class 6.2 & 6.3	All Other Classes	Class 1 & 2	Class 6.2 & 6.3	All Other Classes
2018	1	86	86	86	89	89	89
*2018	1	21.5	21.5		22.3	22.3	
2017	2	70	70	70	75	75	75
*2017	2	28.7	28.7		30.8	30.8	
2016	3	52	52	52	60	60	60
*2016	3	29.6	-		34.2	-	
2015	4	35	35	35	45	45	45
*2015	4	25.6	-		32.9	-	
2014	5	18	20	20	31	31	31
*2014	5	16.0	-		27.6	-	
2013	6	2.5	20		15	20	20
2012	7				2.5		
2011	8						
2010	9						
2009	10						
2008	11						
2007	12						
2006	13						
2005	14						
2004	15						
2003	16						
2002	17						
2001	18						
2000	19						
1999	20						
1998	21						

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2019 VALUATION TABLE 1
Valuation Factors (Percent Good) for 2019
LIFE YEARS

Year Acquired	Age	8			10		
		Class 1 & 2	Class 6.2 & 6.3	All Other Classes	Class 1 & 2	Class 6.2 & 6.3	All Other Classes
2018	1	91	91	91	93	93	93
*2018	1	22.8	22.8		23.3	23.3	
2017	2	79	79	79	84	84	84
*2017	2	32.4	32.4		34.4	34.4	
2016	3	65	65	65	73	73	73
*2016	3	37.1	-		41.6	-	
2015	4	53	53	53	63	63	63
*2015	4	38.7	-		46.0	-	
2014	5	40	40	40	53	53	53
*2014	5	35.6	-		47.2	-	
2013	6	27	27	27	43	43	43
2012	7	14	20	20	33	33	33
2011	8	2.5			23	23	23
2010	9				11	20	20
2009	10				2.5		
2008	11						
2007	12						
2006	13						
2005	14						
2004	15						
2003	16						
2002	17						
2001	18						
2000	19						
1999	20						
1998	21						

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2019 VALUATION TABLE 1
Valuation Factors (Percent Good) for 2019
LIFE YEARS

Year Acquired	Age	12			15		
		Class 1 & 2	Class 6.2 & 6.3	All Other Classes	Class 1 & 2	Class 6.2 & 6.3	All Other Classes
2018	1	95	95	95	97	97	97
*2018	1	23.8	23.8		24.3	24.3	
2017	2	88	88	88	91	91	91
*2017	2	36.1	36.1		37.3	37.3	
2016	3	78	78	78	84	84	84
*2016	3	44.5	-		47.9	-	
2015	4	70	70	70	77	77	77
*2015	4	51.1	-		56.2	-	
2014	5	62	62	62	71	71	71
*2014	5	55.2	-		63.2	-	
2013	6	54	54	54	65	65	65
2012	7	46	46	46	59	59	59
2011	8	38	38	38	53	53	53
2010	9	28	28	28	45	45	45
2009	10	19	20	20	39	39	39
2008	11	10			32	32	32
2007	12	2.5			26	26	26
2006	13				18	20	20
2005	14				10		
2004	15				2.5		
2003	16						
2002	17						
2001	18						
2000	19						
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2019 VALUATION TABLE 1
Valuation Factors (Percent Good) for 2019
LIFE YEARS

Year Acquired	Age	20			25		
		Class 1 & 2	Class 6.2 & 6.3	All Other Classes	Class 1 & 2	Class 6.2 & 6.3	All Other Classes
2018	1	98	98	98	99	99	99
*2018	1	24.5	24.5		24.8	24.8	
2017	2	95	95	95	97	97	97
*2017	2	39.0	39.0		39.8	39.8	
2016	3	89	89	89	92	92	92
*2016	3	50.7	-		52.4	-	
2015	4	85	85	85	89	89	89
*2015	4	62.1	-		65.0	-	
2014	5	80	80	80	86	86	86
*2014	5	71.2	-		76.5	-	
2013	6	76	76	76	82	82	82
2012	7	72	72	72	80	80	80
2011	8	69	69	69	78	78	78
2010	9	62	62	62	73	73	73
2009	10	58	58	58	70	70	70
2008	11	55	55	55	68	68	68
2007	12	51	51	51	67	67	67
2006	13	47	47	47	64	64	64
2005	14	43	43	43	63	63	63
2004	15	37	37	37	60	60	60
2003	16	30	30	30	55	55	55
2002	17	23	23	23	49	49	49
2001	18	15	20	20	43	43	43
2000	19	8			38	38	38
1999	20	2.5			31	31	31
1998	21				25	25	25
1997	22				19	20	20
1996	23				13		
1995	24				7		
1994	25				2.5		
1993	26						
1992	27						
1991	28						
1990	29						
1989	30						



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2019 VALUATION TABLE 1 Valuation Factors (Percent Good) for 2019 LIFE YEARS

Year Acquired	Age	30		
		Class 1 & 2	Class 6.2 & 6.3	All Other Classes
2018	1	100	100	100
*2018	1	25.0	25.0	
2017	2	98	98	98
*2017	2	40.2	40.2	
2016	3	94	94	94
*2016	3	53.6	-	
2015	4	92	92	92
*2015	4	67.2	-	
2014	5	89	89	89
*2014	5	79.2	-	
2013	6	86	86	86
2012	7	85	85	85
2011	8	84	84	84
2010	9	79	79	79
2009	10	78	78	78
2008	11	77	77	77
2007	12	77	77	77
2006	13	77	77	77
2005	14	77	77	77
2004	15	75	75	75
2003	16	71	71	71
2002	17	66	66	66
2001	18	62	62	62
2000	19	57	57	57
1999	20	52	52	52
1998	21	48	48	48
1997	22	43	43	43
1996	23	38	38	38
1995	24	34	34	34
1994	25	29	29	29
1993	26	24	24	24
1992	27	18	20	20
1991	28	12		
1990	29	6		
1989	30	2.5		



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2019 VALUATION TABLE 2

Valuation Factors (Percent Good) for 2019

		Table 2		
		5 Year Life		
Year Acquired	Age	Class 1 & 2	Class 6.2 & 6.3	All Other Classes
2018	1	55	55	55
*2018	1	13.8	13.8	
2017	2	50	50	50
*2017	2	20.5	20.5	
2016	3	30	30	30
*2016	3	17.1	-	
2015	4	20	20	20
*2015	4	14.6	-	
2014	5	2.5	10	10
*2014	5	2.5	-	
2013	6			



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2019 VALUATION TABLE 5

Valuation Factors (Percent Good) for 2019

		Table 5					
		2 Year Life			4 Year Life		
Year Acquired	Age	Class 1 & 2	Class 6.2 & 6.3	All Other Classes	Class 1 & 2	Class 6.2 & 6.3	All Other Classes
2018	1	30	30	30	50	50	50
*2018	1	7.5	7.5		12.5	12.5	
2017	2	2.5	15.0	15.0	30	30	30
*2017	2	2.5	2.5		12.3	12.3	
2016	3		15.0		20	20	20
*2016	3				11.4	-	
2015	4				2.5	10	10
*2015	4				2.5	-	
2014	5						
*2014	5						
2013	6						



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2019 VALUATION TABLE 8

Valuation Factors (Percent Good) for 2019

ITEM	VALUATION FACTORS	
	Class 1 and 2	All Other
Billboards	25 %	50 %
Taxable animals are to be valued at market. If no market value data is available, the following values may be used:		
	Code	Cash Value (\$)
Race horses	8307	\$6,000
Horses, other	8304	\$1,500
Racing greyhounds	7809	\$2,500
Guard dogs	7830	\$1,500