



PERSONAL PROPERTY MANUAL
2009 VALUATION TABLES

Application of Additional Depreciation

Personal Property in the following legal classes and subclasses is to receive additional depreciation for 2009. To be eligible for additional depreciation, Legal Class One personal property must have been initially assessed in Arizona in 1994 or later; Legal Class Two, Subclass 2(P) personal property must have been initially assessed in Arizona in 1995 or later. (Refer to page 4.8 for more information regarding additional depreciation.)

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

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

Application of Minimum Value

Personal property 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 \$50,000 Exemption

For 2009, the first \$65,013 of full cash value will be exempt.¹ Personal property in the following legal classes and subclasses is eligible for this exemption.

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

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

¹ Pursuant to A.R.S. § 42-11127(C) the Department is required to annually determine the full cash value exemption amount for qualifying personal property in Legal Classes One and Two. The change in the amount is based on the average annual percentage increase, if any, in the Gross Domestic Product (GDP) price deflator in the two most recent complete state fiscal years.



PERSONAL PROPERTY MANUAL

2009 VALUATION TABLE 1

Valuation Factors (Percent Good) for 2009

Valuation Table 1 is continued on the next page.

| | | LIFE YEARS | | | | | | | | | |
|---------------|----------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|
| | | 3 | | 5 | | 6 | | 7 | | 8 | |
| Year Acquired | Age | Class 1 & 2 | ALL Other Classes | Class 1 & 2 | ALL Other Classes | Class 1 & 2 | ALL Other Classes | Class 1 & 2 | ALL Other Classes | Class 1 & 2 | ALL Other Classes |
| 2008 | 1 | 67 | 67 | 80 | 80 | 83 | 83 | 86 | 86 | 88 | 88 |
| *2008 | 1 | 20.1 | | 24.0 | | 24.9 | | 25.8 | | 26.4 | |
| 2007 | 2 | 35 | 35 | 62 | 62 | 69 | 69 | 74 | 74 | 78 | 78 |
| *2007 | 2 | 16.1 | | 28.5 | | 31.7 | | 34.0 | | 35.9 | |
| 2006 | 3 | 2.5 | 20 | 44 | 44 | 55 | 55 | 63 | 63 | 69 | 69 |
| *2006 | 3 | 2.5 | | 29.5 | | 36.9 | | 42.2 | | 46.2 | |
| 2005 | 4 | | | 23 | 23 | 38 | 38 | 49 | 49 | 57 | 57 |
| *2005 | 4 | | | 19.1 | | 31.5 | | 40.7 | | 47.3 | |
| 2004 | 5 | | | 2.5 | 20 | 21 | 21 | 35 | 35 | 46 | 46 |
| 2003 | 6 | | | | | 2.5 | 20 | 18 | 20 | 32 | 32 |
| 2002 | 7 | | | | | | | 2.5 | | 16 | 20 |
| 2001 | 8 | | | | | | | | | 2.5 | |
| 2000 | 9 | | | | | | | | | | |
| 1999 | 10 | | | | | | | | | | |
| 1998 | 11 | | | | | | | | | | |
| 1997 | 12 | | | | | | | | | | |
| 1996 | 13 | | | | | | | | | | |
| 1995 | 14 | | | | | | | | | | |

* ADDITIONAL DEPRECIATION. You **MUST** refer to page 10.22 of this chapter to determine which categories of personal property receive additional depreciation and a reduced minimum value. **Only the shaded rows** reflect composite valuation factors which incorporate additional depreciation.

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



PERSONAL PROPERTY MANUAL

2009 VALUATION TABLE 1 (continued)

Valuation Factors (Percent Good) for 2009

| | | LIFE YEARS | | | | | | | |
|---------------|----------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|
| | | 10 | | 12 | | 15 | | 20 | |
| Year Acquired | Age | Class 1 & 2 | ALL Other Classes | Class 1 & 2 | ALL Other Classes | Class 1 & 2 | ALL Other Classes | Class 1 & 2 | ALL Other Classes |
| 2008 | 1 | 90 | 90 | 92 | 92 | 93 | 93 | 95 | 95 |
| *2008 | 1 | 27.0 | | 27.6 | | 27.9 | | 28.5 | |
| 2007 | 2 | 83 | 83 | 87 | 87 | 90 | 90 | 94 | 94 |
| *2007 | 2 | 38.2 | | 40.0 | | 41.4 | | 43.2 | |
| 2006 | 3 | 77 | 77 | 82 | 82 | 88 | 88 | 93 | 93 |
| *2006 | 3 | 51.6 | | 54.9 | | 59.0 | | 62.3 | |
| 2005 | 4 | 69 | 69 | 76 | 76 | 84 | 84 | 92 | 92 |
| *2005 | 4 | 57.3 | | 63.1 | | 69.7 | | 76.4 | |
| 2004 | 5 | 62 | 62 | 72 | 72 | 82 | 82 | 91 | 91 |
| 2003 | 6 | 51 | 51 | 64 | 64 | 77 | 77 | 89 | 89 |
| 2002 | 7 | 39 | 39 | 54 | 54 | 69 | 69 | 84 | 84 |
| 2001 | 8 | 26 | 26 | 44 | 44 | 61 | 61 | 78 | 78 |
| 2000 | 9 | 13 | 20 | 33 | 33 | 53 | 53 | 72 | 72 |
| 1999 | 10 | 2.5 | | 22 | 22 | 45 | 45 | 67 | 67 |
| 1998 | 11 | | | 11 | 20 | 36 | 36 | 60 | 60 |
| 1997 | 12 | | | 2.5 | | 27 | 27 | 54 | 54 |
| 1996 | 13 | | | | | 18 | 20 | 48 | 48 |
| 1995 | 14 | | | | | 9 | | 42 | 42 |
| 1994 | | | | | | 2.5 | | 36 | 36 |
| 1993 | | | | | | | | 30 | 30 |
| 1992 | | | | | | | | 23 | 23 |
| 1991 | | | | | | | | 15 | 20 |
| 1990 | | | | | | | | 8 | |
| 1989 | | | | | | | | 2.5 | |

* ADDITIONAL DEPRECIATION. You **MUST** refer to page 10.22 of this chapter to determine which categories of personal property receive additional depreciation and a reduced minimum value. **Only the shaded rows** reflect composite valuation factors which incorporate additional depreciation.

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



PERSONAL PROPERTY MANUAL
2009 VALUATION TABLES 2 and 5

Valuation Factors (Percent Good) for 2009

| | | Table 2 | | Table 5 | | | | | |
|---------------|----------|-------------|-------------------|-------------|-------------------|-------------|-------------------|----------|---------------|
| | | 5 Year Life | | 2 Year Life | | 4 Year Life | | | |
| Year Acquired | Age | Class 1 & 2 | ALL Other Classes | Class 1 & 2 | ALL Other Classes | Class 1 & 2 | ALL Other Classes | Age | Year Acquired |
| 2008 | 1 | 55 | 55 | 30 | 30 | 50 | 50 | 1 | 2008 |
| *2008 | 1 | 16.5 | | 9.0 | | 15.0 | | 1 | *2008 |
| 2007 | 2 | 50 | 50 | 2.5 | 15 | 30 | 30 | 2 | 2007 |
| *2007 | 2 | 23.0 | | 2.5 | | 13.8 | | 2 | *2007 |
| 2006 | 3 | 30 | 30 | | | 20 | 20 | 3 | 2006 |
| *2006 | 3 | 20.1 | | | | 13.4 | | 3 | *2006 |
| 2005 | 4 | 20 | 20 | | | 2.5 | 10 | 4 | 2005 |
| *2005 | 4 | 16.6 | | | | 2.5 | | 4 | *2005 |
| 2004 | 5 | 2.5 | 10 | | | | | 5 | 2004 |
| 2003 | 6 | | | | | | | 6 | 2003 |
| 2002 | 7 | | | | | | | 7 | 2002 |
| 2001 | 8 | | | | | | | 8 | 2001 |
| 2000 | 9 | | | | | | | 9 | 2000 |
| 1999 | 10 | | | | | | | 10 | 1999 |
| 1998 | 11 | | | | | | | 11 | 1998 |
| 1997 | 12 | | | | | | | 12 | 1997 |

* ADDITIONAL DEPRECIATION. You **MUST** refer to page 10.22 of this chapter to determine which categories of personal property receive additional depreciation and a reduced minimum value. **Only the shaded rows** reflect composite valuation factors which incorporate additional depreciation.

Note: Information concerning the construction of these tables is found in Chapter 4.



PERSONAL PROPERTY MANUAL

2009 VALUATION TABLE 6

Depreciation Tables used with the Construction Cost System
Tax Year 2009
Percent Depreciated

| Age | Expected Life in Years | | | | | | | | | | | Age |
|-----|------------------------|----|----|----|----|----|----|----|----|----|----|-----|
| | 15 | 20 | 25 | 30 | 35 | 40 | 45 | 50 | 55 | 60 | 70 | |
| 1 | 4 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 1 |
| 2 | 8 | 3 | 2 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 0 | 2 |
| 3 | 12 | 5 | 3 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 0 | 3 |
| 4 | 16 | 7 | 4 | 3 | 2 | 3 | 2 | 2 | 1 | 1 | 1 | 4 |
| 5 | 20 | 10 | 6 | 3 | 3 | 4 | 2 | 2 | 2 | 1 | 1 | 5 |
| 6 | 24 | 14 | 8 | 5 | 4 | 6 | 3 | 3 | 2 | 2 | 1 | 6 |
| 7 | 28 | 18 | 11 | 6 | 5 | 7 | 4 | 4 | 3 | 2 | 1 | 7 |
| 8 | 32 | 23 | 14 | 7 | 6 | 8 | 5 | 5 | 3 | 2 | 1 | 8 |
| 9 | 36 | 28 | 17 | 9 | 8 | 10 | 6 | 5 | 4 | 3 | 2 | 9 |
| 10 | 40 | 33 | 20 | 11 | 10 | 12 | 7 | 6 | 4 | 3 | 2 | 10 |
| 11 | 44 | 38 | 24 | 13 | 12 | 14 | 8 | 7 | 5 | 4 | 2 | 11 |
| 12 | 48 | 43 | 28 | 16 | 14 | 16 | 9 | 8 | 6 | 4 | 2 | 12 |
| 13 | 52 | 47 | 32 | 20 | 16 | 18 | 10 | 9 | 6 | 5 | 2 | 13 |
| 14 | 56 | 51 | 37 | 24 | 18 | 20 | 11 | 10 | 7 | 5 | 3 | 14 |
| 15 | 60 | 54 | 42 | 28 | 21 | 22 | 12 | 11 | 8 | 6 | 3 | 15 |
| 16 | | 56 | 46 | 31 | 24 | 24 | 13 | 12 | 9 | 7 | 3 | 16 |
| 17 | | 57 | 49 | 34 | 27 | 26 | 14 | 13 | 10 | 7 | 4 | 17 |
| 18 | | 58 | 51 | 37 | 30 | 28 | 16 | 14 | 11 | 8 | 4 | 18 |
| 19 | | 59 | 53 | 40 | 33 | 30 | 18 | 16 | 12 | 9 | 4 | 19 |
| 20 | | 60 | 55 | 43 | 36 | 33 | 19 | 17 | 13 | 9 | 5 | 20 |
| 21 | | | 56 | 46 | 39 | 35 | 21 | 18 | 14 | 10 | 5 | 21 |
| 22 | | | 57 | 48 | 42 | 38 | 23 | 20 | 15 | 11 | 6 | 22 |
| 23 | | | 58 | 50 | 45 | 40 | 25 | 21 | 16 | 12 | 6 | 23 |
| 24 | | | 59 | 52 | 47 | 42 | 27 | 23 | 17 | 13 | 7 | 24 |
| 25 | | | 60 | 54 | 50 | 44 | 29 | 25 | 19 | 14 | 7 | 25 |
| 26 | | | | 56 | 52 | 46 | 31 | 27 | 20 | 15 | 8 | 26 |
| 27 | | | | 57 | 53 | 47 | 33 | 28 | 21 | 16 | 9 | 27 |
| 28 | | | | 58 | 55 | 49 | 35 | 30 | 23 | 17 | 9 | 28 |
| 29 | | | | 59 | 56 | 50 | 37 | 32 | 24 | 18 | 10 | 29 |
| 30 | | | | 60 | 57 | 52 | 40 | 34 | 26 | 20 | 11 | 30 |
| 31 | | | | | 57 | 53 | 42 | 36 | 28 | 21 | 12 | 31 |
| 32 | | | | | 58 | 54 | 44 | 38 | 30 | 22 | 13 | 32 |
| 33 | | | | | 58 | 55 | 46 | 41 | 32 | 24 | 14 | 33 |
| 34 | | | | | | 56 | 49 | 44 | 34 | 25 | 15 | 34 |
| 35 | | | | | | 57 | 51 | 46 | 36 | 27 | 16 | 35 |

Valuation Table 6 is continued on the next page.



PERSONAL PROPERTY MANUAL

2009 VALUATION TABLE 6 (continued)

Depreciation Tables used with the Construction Cost System
Tax Year 2009
Percent Depreciated

| Age | Expected Life in Years | | | | | | | | | | | Age |
|-----|------------------------|----|----|----|----|----|----|----|----|----|----|-----|
| | 15 | 20 | 25 | 30 | 35 | 40 | 45 | 50 | 55 | 60 | 70 | |
| 36 | | | | | | 58 | 52 | 48 | 38 | 28 | 17 | 36 |
| 37 | | | | | | 59 | 54 | 50 | 40 | 30 | 18 | 37 |
| 38 | | | | | | 60 | 55 | 52 | 42 | 32 | 19 | 38 |
| 39 | | | | | | | 57 | 53 | 44 | 34 | 20 | 39 |
| 40 | | | | | | | 57 | 54 | 45 | 35 | 21 | 40 |
| 41 | | | | | | | 58 | 54 | 46 | 37 | 23 | 41 |
| 42 | | | | | | | 58 | 55 | 48 | 38 | 25 | 42 |
| 43 | | | | | | | 59 | 56 | 49 | 40 | 27 | 43 |
| 44 | | | | | | | 59 | 56 | 51 | 41 | 28 | 44 |
| 45 | | | | | | | 60 | 57 | 52 | 43 | 30 | 45 |
| 46 | | | | | | | | 58 | 54 | 44 | 31 | 46 |
| 47 | | | | | | | | 58 | 55 | 46 | 33 | 47 |
| 48 | | | | | | | | 59 | 56 | 47 | 34 | 48 |
| 49 | | | | | | | | 59 | 56 | 49 | 36 | 49 |
| 50 | | | | | | | | 60 | 57 | 50 | 38 | 50 |
| 51 | | | | | | | | | 58 | 52 | 39 | 51 |
| 52 | | | | | | | | | 58 | 53 | 41 | 52 |
| 53 | | | | | | | | | 59 | 54 | 42 | 53 |
| 54 | | | | | | | | | 59 | 55 | 44 | 54 |
| 55 | | | | | | | | | 60 | 56 | 45 | 55 |
| 56 | | | | | | | | | | 57 | 47 | 56 |
| 57 | | | | | | | | | | 58 | 48 | 57 |
| 58 | | | | | | | | | | 59 | 49 | 58 |
| 59 | | | | | | | | | | 59 | 50 | 59 |
| 60 | | | | | | | | | | 60 | 52 | 60 |
| 61 | | | | | | | | | | | 53 | 61 |
| 62 | | | | | | | | | | | 54 | 62 |
| 63 | | | | | | | | | | | 55 | 63 |
| 64 | | | | | | | | | | | 56 | 64 |
| 65 | | | | | | | | | | | 57 | 65 |
| 66 | | | | | | | | | | | 58 | 66 |
| 67 | | | | | | | | | | | 58 | 67 |
| 68 | | | | | | | | | | | 59 | 68 |
| 69 | | | | | | | | | | | 59 | 69 |
| 70 | | | | | | | | | | | 60 | 70 |

End of Valuation Table 6.



PERSONAL PROPERTY MANUAL

2009 VALUATION TABLE 8

Valuation Factors (Percent Good) for 2009

| ITEM | VALUATION FACTORS | |
|--|----------------------|------------------------|
| | Class 1 and 2 | All Other |
| See "Chapter 5, Special Properties" for these items. | 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 |



PERSONAL PROPERTY MANUAL

2009 VALUATION TABLE 14

**Valuation Factors (Percent Good) For Manufactured Housing and Mobile Homes,
Recreational Travel Trailers, Mobile Offices and Park Models.**

(Table to be used for 2009 Personal Property and 2009 Affixed Mobile Home Valuations)

See Chapter 7, "Manufactured Housing and Mobile Homes" for information on the valuation of manufactured housing and mobile homes, and the associated Arizona Revised Statutes.

Definitions for the codes used in Valuation Table 14:

| | |
|-----------------|---|
| Code 72 | Manufactured Housing and Mobile Homes |
| Code 721 | Recreational Travel Trailers - 8' Wide |
| Code 722 | Mobile Office - 8' Wide or Less / 40' Long or Less |
| Code 723 | Mobile Office - Greater than 8' Wide / Greater than 40' Long |
| Code 724 | Park Model (Not Self-Contained) - 8' Wide |
| Code 725 | Park Model (Not Self-Contained) - Greater than 8' Wide |

NOTES: #1. Valuation factors for full cash and limited property values are identical.

#2. If a Code 72, 721, 724, or 725 property is identified as being used for a commercial purpose, A.R.S. §§ 42-13054 and 42-13353 should be consulted to determine whether additional depreciation should be applied.

Valuation Table 14 is located on the next two pages.

***Shaded Areas:** ADDITIONAL DEPRECIATION. You **MUST** refer to page 10.21 of this chapter to determine which Legal Classes and Subclasses of mobile homes, manufactured housing and mobile offices receive additional depreciation. **Only the shaded rows** reflect composite valuation factors which incorporate additional depreciation.



PERSONAL PROPERTY MANUAL

2009 VALUATION TABLE 14
(*See Pages 10.22 and 10.29)

| Model Year | Age | *Code 72 | *Code 721 | Code 722 | | Age | Model Year |
|--------------|-----|----------|-----------|-------------|-----------|-----|--------------|
| | | ALL | ALL | Class 1 & 2 | ALL OTHER | | |
| 2010 | 0 | 90 | 70 | 99 | 99 | 0 | 2010 |
| *2010 | 0 | | | 30 | | 0 | *2010 |
| 2009 | 0 | 90 | 70 | 99 | 99 | 0 | 2009 |
| *2009 | 0 | | | 30 | | 0 | *2009 |
| 2008 | 1 | 90 | 70 | 99 | 99 | 1 | 2008 |
| *2008 | 1 | | | 30 | | 1 | *2008 |
| 2007 | 2 | 90 | 70 | 99 | 99 | 2 | 2007 |
| *2007 | 2 | | | 46 | | 2 | *2007 |
| 2006 | 3 | 90 | 70 | 95 | 95 | 3 | 2006 |
| *2006 | 3 | | | 64 | | 3 | *2006 |
| 2005 | 4 | 90 | 70 | 93 | 93 | 4 | 2005 |
| *2005 | 4 | | | 77 | | 4 | *2005 |
| 2004 | 5 | 89 | 64 | 90 | 90 | 5 | 2004 |
| 2003 | 6 | 89 | 58 | 89 | 89 | 6 | 2003 |
| 2002 | 7 | 88 | 53 | 87 | 87 | 7 | 2002 |
| 2001 | 8 | 88 | 50 | 85 | 85 | 8 | 2001 |
| 2000 | 9 | 87 | 46 | 83 | 83 | 9 | 2000 |
| 1999 | 10 | 87 | 42 | 81 | 81 | 10 | 1999 |
| 1998 | 11 | 87 | 38 | 77 | 77 | 11 | 1998 |
| 1997 | 12 | 86 | 36 | 73 | 73 | 12 | 1997 |
| 1996 | 13 | 85 | 35 | 70 | 70 | 13 | 1996 |
| 1995 | 14 | 84 | | 68 | 68 | 14 | 1995 |
| 1994 | 15 | 83 | | 62 | 62 | 15 | 1994 |
| 1993 | 16 | 82 | | 57 | 57 | 16 | 1993 |
| 1992 | 17 | 81 | | 56 | 56 | 17 | 1992 |
| 1991 | 18 | 80 | | 54 | 54 | 18 | 1991 |
| 1990 | 19 | 79 | | 51 | 51 | 19 | 1990 |
| 1989 | 20 | 79 | | 50 | 50 | 20 | 1989 |
| 1988 | 21 | 78 | | 49 | 49 | 21 | 1988 |
| 1987 | 22 | 77 | | 48 | 48 | 22 | 1987 |
| 1986 | 23 | 76 | | 47 | 47 | 23 | 1986 |
| 1985 | 24 | 75 | | 46 | 46 | 24 | 1985 |
| 1984 | 25 | 75 | | 44 | 44 | 25 | 1984 |
| 1983 | 26 | 75 | | 43 | 43 | 26 | 1983 |
| 1982 | 27 | 75 | | 41 | 41 | 27 | 1982 |
| 1981 | 28 | 75 | | 39 | 40 | 28 | 1981 |
| 1980 | 29 | 75 | | 36 | | 29 | 1980 |
| 1979 | 30 | 75 | | 33 | | 30 | 1979 |
| 1978 | 31 | 75 | | 30 | | 31 | 1978 |
| 1977 | 32 | 75 | | 25 | | 32 | 1977 |
| 1976 | 33 | 75 | | 20 | | 33 | 1976 |
| 1975 | 34 | 75 | | 18 | | 34 | 1975 |
| 1974 | 35 | 75 | | 15 | | 35 | 1974 |
| 1973 | 36 | 75 | | 10 | | 36 | 1973 |
| 1972 | 37 | 75 | | | | | 1972 |
| 1971 | 38 | 62 | | | | | 1971 |



PERSONAL PROPERTY MANUAL

2009 VALUATION TABLE 14 (continued)
(*See Pages 10.22 and 10.29)

| Model Year | Age | *Code 723 | | *Code 724 | Code 725 | Age | Model Year |
|--------------|----------|-------------|-----------|-----------|----------|----------|--------------|
| | | Class 1 & 2 | ALL OTHER | ALL | ALL | | |
| 2010 | 0 | 99 | 99 | 70 | 95 | 0 | 2010 |
| *2010 | 0 | 30 | | | | 0 | *2010 |
| 2009 | 0 | 99 | 99 | 70 | 95 | 0 | 2009 |
| *2009 | 0 | 30 | | | | 0 | *2009 |
| 2008 | 1 | 99 | 99 | 70 | 95 | 1 | 2008 |
| *2008 | 1 | 30 | | | | 1 | *2008 |
| 2007 | 2 | 99 | 99 | 70 | 95 | 2 | 2007 |
| *2007 | 2 | 46 | | | | 2 | *2007 |
| 2006 | 3 | 95 | 95 | 70 | 95 | 3 | 2006 |
| *2006 | 3 | 64 | | | | 3 | *2006 |
| 2005 | 4 | 93 | 93 | 70 | 93 | 4 | 2005 |
| *2005 | 4 | 77 | | | | 4 | *2005 |
| 2004 | 5 | 90 | 90 | 64 | 90 | 5 | 2004 |
| 2003 | 6 | 89 | 89 | 58 | 88 | 6 | 2003 |
| 2002 | 7 | 87 | 87 | 53 | 87 | 7 | 2002 |
| 2001 | 8 | 85 | 85 | 50 | 85 | 8 | 2001 |
| 2000 | 9 | 83 | 83 | 46 | 82 | 9 | 2000 |
| 1999 | 10 | 81 | 81 | 42 | 79 | 10 | 1999 |
| 1998 | 11 | 77 | 77 | 38 | 76 | 11 | 1998 |
| 1997 | 12 | 73 | 73 | 36 | 73 | 12 | 1997 |
| 1996 | 13 | 70 | 70 | 35 | 70 | 13 | 1996 |
| 1995 | 14 | 68 | 68 | | 66 | 14 | 1995 |
| 1994 | 15 | 62 | 62 | | 62 | 15 | 1994 |
| 1993 | 16 | 57 | 57 | | 57 | 16 | 1993 |
| 1992 | 17 | 56 | 56 | | 54 | 17 | 1992 |
| 1991 | 18 | 54 | 54 | | 50 | 18 | 1991 |
| 1990 | 19 | 51 | 51 | | 47 | 19 | 1990 |
| 1989 | 20 | 50 | 50 | | 44 | 20 | 1989 |
| 1988 | 21 | 49 | 49 | | 42 | 21 | 1988 |
| 1987 | 22 | 48 | 48 | | 41 | 22 | 1987 |
| 1986 | 23 | 47 | 47 | | 40 | 23 | 1986 |
| 1985 | 24 | 46 | 46 | | | 24 | 1985 |
| 1984 | 25 | 44 | 44 | | | 25 | 1984 |
| 1983 | 26 | 43 | 43 | | | 26 | 1983 |
| 1982 | 27 | 41 | 41 | | | 27 | 1982 |
| 1981 | 28 | 39 | 40 | | | 28 | 1981 |
| 1980 | 29 | 36 | | | | 29 | 1980 |
| 1979 | 30 | 33 | | | | 30 | 1979 |
| 1978 | 31 | 30 | | | | 31 | 1978 |
| 1977 | 32 | 25 | | | | 32 | 1977 |
| 1976 | 33 | 20 | | | | 33 | 1976 |
| 1975 | 34 | 18 | | | | 34 | 1975 |
| 1974 | 35 | 15 | | | | 35 | 1974 |
| 1973 | 36 | 10 | | | | 36 | 1973 |

End of Valuation Table 14.