



2010 VALUATION TABLES

Application of Additional Depreciation

Personal Property in the following legal classes and subclasses is to receive additional depreciation for 2010. 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 [Chapter 2, page 2.15](#) 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 2010, the first \$66,440 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.



2010 VALUATION TABLE 1

Valuation Factors (Percent Good) for 2010

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
2009	1	67	67	80	80	83	83	86	86	88	88
*2009	1	20.1		24.0		24.9		25.8		26.4	
2008	2	34	34	62	62	69	69	73	73	77	77
*2008	2	15.6		28.5		31.7		33.6		35.4	
2007	3	2.5	20	43	43	53	53	61	61	67	67
*2007	3	2.5		26.7		32.9		37.8		41.5	
2006	4			23	23	38	38	48	48	56	56
*2006	4			19.1		31.5		39.8		46.5	
2005	5			2.5	20	21	21	34	34	44	44
2004	6					2.5	20	18	20	32	32
2003	7							2.5		16	20
2002	8									2.5	
2001	9										
2000	10										
1999	11										
1998	12										
1997	13										
1996	14										

* ADDITIONAL DEPRECIATION. You **MUST** refer to page 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.



2010 VALUATION TABLE 1 (continued)

Valuation Factors (Percent Good) for 2010

		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
2009	1	90	90	92	92	93	93	95	95
*2009	1	27.0		27.6		27.9		28.5	
2008	2	82	82	86	86	89	89	93	93
*2008	2	37.7		39.6		40.9		42.8	
2007	3	75	75	80	80	86	86	91	91
*2007	3	46.5		49.6		53.3		56.4	
2006	4	68	68	75	75	83	83	90	90
*2006	4	56.4		62.3		68.9		74.7	
2005	5	59	59	69	69	79	79	89	89
2004	6	51	51	63	63	76	76	89	89
2003	7	39	39	55	55	70	70	85	85
2002	8	26	26	45	45	62	62	80	80
2001	9	13	20	34	34	54	54	74	74
2000	10	2.5		23	23	45	45	68	68
1999	11			11	20	37	37	62	62
1998	12			2.5		28	28	55	55
1997	13					18	20	49	49
1996	14					9		43	43
1995						2.5		36	36
1994								30	30
1993								23	23
1992								15	20
1991								8	
1990								2.5	

* ADDITIONAL DEPRECIATION. You **MUST** refer to page 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.



2010 VALUATION TABLES 2 and 5

Valuation Factors (Percent Good) for 2010

		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
2009	1	55	55	30	30	50	50	1	2009
*2009	1	16.5		9.0		15.0		1	*2009
2008	2	50	50	2.5	15	30	30	2	2008
*2008	2	23.0		2.5		13.8		2	*2008
2007	3	30	30			20	20	3	2007
*2007	3	18.6				12.4		3	*2007
2006	4	20	20			2.5	10	4	2006
*2006	4	16.6				2.5		4	*2006
2005	5	2.5	10					5	2005
2004	6							6	2004
2003	7							7	2003
2002	8							8	2002
2001	9							9	2001
2000	10							10	2000
1999	11							11	1999
1998	12							12	1998

* ADDITIONAL DEPRECIATION. You **MUST** refer to page 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.



PERSONAL PROPERTY MANUAL

2010 VALUATION TABLE 6
Depreciation Tables used with the Construction Cost System
Tax Year 2010
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.



2010 VALUATION TABLE 6 (continued)
Depreciation Tables used with the Construction Cost System
Tax Year 2010
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.



2010 VALUATION TABLE 8

Valuation Factors (Percent Good) for 2010

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



2010 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 2010 Personal Property and 2011 Affixed Mobile Home Valuations)

See Chapter 3, "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 22 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

2010 VALUATION TABLE 14
(*See Pages 21 and 28)

Model Year	Age	*Code 72	*Code 721	Code 722		Age	Model Year
		ALL	ALL	Class 1 & 2	ALL OTHER		
2011	0	90	70	99	99	0	2011
*2011	0			30		0	*2011
2010	0	90	70	99	99	0	2010
*2010	0			30		0	*2010
2009	1	90	70	99	99	1	2009
*2009	1			30		1	*2009
2008	2	90	70	99	99	2	2008
*2008	2			46		2	*2008
2007	3	90	70	95	99	3	2007
*2007	3			59		3	*2007
2006	4	89	70	93	93	4	2006
*2006	4			77		4	*2006
2005	5	86	64	90	90	5	2005
2004	6	87	58	89	89	6	2004
2003	7	86	53	87	87	7	2003
2002	8	85	50	85	85	8	2002
2001	9	84	46	83	83	9	2001
2000	10	83	42	81	81	10	2000
1999	11	82	38	77	77	11	1999
1998	12	81	36	73	73	12	1998
1997	13	80	35	70	70	13	1997
1996	14	75		68	68	14	1996
1995	15	74		62	62	15	1995
1994	16	73		57	57	16	1994
1993	17	72		56	56	17	1993
1992	18	71		54	54	18	1992
1991	19	70		51	51	19	1991
1990	20	69		50	50	20	1990
1989	21	68		49	49	21	1989
1988	22	67		48	48	22	1988
1987	23	66		47	47	23	1987
1986	24	65		46	46	24	1986
1985	25	65		44	44	25	1985
1984	26	65		43	43	26	1984
1983	27	65		41	41	27	1983
1982	28	65		39	40	28	1982
1981	29	65		36		29	1981
1980	30	65		33		30	1980
1979	31	65		30		31	1979
1978	32	65		25		32	1978
1977	33	65		20		33	1977
1976	34	64		18		34	1976
1975	35	63		15		35	1975
1974	36	62		10		36	1974
1973	37	61				37	1973
1972	38	60				38	1972

Valuation Table 14 is continued on the next page.



PERSONAL PROPERTY MANUAL

2010 VALUATION TABLE 14 (continued)
(*See Pages 21 and 28)

Model Year	Age	*Code 723		*Code 724	Code 725	Age	Model Year
		Class 1 & 2	ALL OTHER	ALL	ALL		
2011	0	99	99	70	95	0	2011
*2011	0	30				0	*2011
2010	0	99	99	70	95	0	2010
*2010	0	30				0	*2010
2009	1	99	99	70	95	1	2009
*2009	1	30				1	*2009
2008	2	99	99	70	95	2	2008
*2008	2	46				2	*2008
2007	3	95	95	70	95	3	2007
*2007	3	59				3	*2007
2006	4	93	93	70	93	4	2006
*2006	4	77				4	*2006
2005	5	90	90	64	90	5	2005
2004	6	89	89	58	88	6	2004
2003	7	87	87	53	87	7	2003
2002	8	85	85	50	85	8	2002
2001	9	83	83	46	82	9	2001
2000	10	81	81	42	79	10	2000
1999	11	77	77	38	76	11	1999
1998	12	73	73	36	73	12	1998
1997	13	70	70	35	70	13	1997
1996	14	68	68		66	14	1996
1995	15	62	62		62	15	1995
1994	16	57	57		57	16	1994
1993	17	56	56		54	17	1993
1992	18	54	54		50	18	1992
1991	19	51	51		47	19	1991
1990	20	50	50		44	20	1990
1989	21	49	49		42	21	1989
1988	22	48	48		41	22	1988
1987	23	47	47		40	23	1987
1986	24	46	46			24	1986
1985	25	44	44			25	1985
1984	26	43	43			26	1984
1983	27	41	41			27	1983
1982	28	39	40			28	1982
1981	29	36				29	1981
1980	30	33				30	1980
1979	31	30				31	1979
1978	32	25				32	1978
1977	33	20				33	1977
1976	34	18				34	1976
1975	35	15				35	1975
1974	36	10				33	1974
1973							1973
1972							1972

End of Valuation Table 14.