

2016 VALUATION TABLES 2 and 5
Valuation Factors (Percent Good) for 2016

		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
2015	1	55	55	30	30	50	50	1	2015
*2015	1	13.8		7.5		12.5		1	*2015
2014	2	50	50	2.5	15	30	30	2	2014
*2014	2	20.5		2.5		12.3		2	*2014
2013	3	30	30			20	20	3	2013
*2013	3	17.1				11.4		3	*2013
2012	4	20	20			2.5	10	4	2012
*2012	4	14.6				2.5		4	*2012
2011	5	2.5	10					5	2011
*2011	5							5	*2011
2010	6							6	2010

2016 VALUATION TABLE 6

Depreciation Tables used with Marshall & Swift Building Cost Systems

Tax Year 2016

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

2016 VALUATION TABLE 6 (continued)

**Depreciation Tables used with Marshall & Swift Building Cost Systems
Tax Year 2016
Percent Depreciated**

Age	Expected Life in Years										Age	
	15	20	25	30	35	40	45	50	55	60		70
36						56	52	48	38	28	17	36
37						57	54	50	40	30	18	37
38						58	55	52	42	32	19	38
39						59	57	53	44	34	20	39
40						60	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

2016 VALUATION TABLE 8

Valuation Factors (Percent Good) for 2016

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