2013 VALUATION TABLES

Application of Additional Depreciation

Personal Property in the following legal classes and subclasses is to receive additional depreciation for 2013. 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 2013, the first $133,868 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).

[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 total biennial change in the employment cost index in the two most recent complete state fiscal years.

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

2013 VALUATION TABLE 1

Valuation Factors (Percent Good) for 2013

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
2012	1	67	67	80	80	83	83	86	86	88	88
***2012**	**1**	**16.8**		**20.0**		**20.8**		**21.5**		**22.0**	
2011	2	34	34	62	62	69	69	73	73	77	77
***2011**	**2**	**13.9**		**25.4**		**28.3**		**29.9**		**31.6**	
2010	3	2.5	20	42	42	53	53	61	61	66	66
***2010**	**3**	**2.5**		**26.0**		**32.9**		**37.8**		**40.9**	
2009	4			21	21	35	35	45	45	53	53
***2009**	**4**			**16.4**		**27.3**		**35.1**		**41.3**	
2008	5			2.5	20	18	20	31	31	41	41
2008	**5**					**16.9**		**29.1**		**38.5**	
2007	6					2.5		16	20	28	28
2006	7							2.5		15	20
2005	8									2.5	
2004	9										
2003	10										
2002	11										
2001	12										
2000	13										

* ADDITIONAL DEPRECIATION. You **MUST** refer to page 21 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.

2013 VALUATION TABLE 1 (continued)

Valuation Factors (Percent Good) for 2013

		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
2012	1	90	90	92	92	93	93	95	95
***2012**	**1**	**22.5**		**23.0**		**23.3**		**23.8**	
2011	2	82	82	86	86	89	89	93	93
***2011**	**2**	**33.6**		**35.3**		**36.5**		**38.1**	
2010	3	74	74	80	80	85	85	90	90
***2010**	**3**	**45.9**		**49.6**		**52.7**		**55.8**	
2009	4	63	63	70	70	77	77	84	84
***2009**	**4**	**49.1**		**54.6**		**60.1**		**65.5**	
2008	5	54	54	63	63	72	72	81	81
2008	**5**	50.8		59.2		67.7		76.1	
2007	6	45	45	56	56	68	68	79	79
2006	7	36	36	49	49	63	63	77	77
2005	8	25	25	41	41	58	58	75	75
2004	9	13	20	33	33	53	53	73	73
2003	10	2.5		23	23	46	46	69	69
2002	11			12	20	37	37	63	63
2001	12			2.5		28	28	57	57
2000	13					19	20	50	50
1999	14					10		43	43
1998	15					2.5		36	36
1997	16							29	29
1996	17							22	22
1995	18							15	20
1994	19							8	
1993	20							2.5	

* ADDITIONAL DEPRECIATION. You **MUST** refer to page 21 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.

2013 VALUATION TABLES 2 and 5

Valuation Factors (Percent Good) for 2013

		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
2012	1	55	55	30	30	50	50	1	2011
***2012**	**1**	**13.8**		**7.5**		**12.5**		**1**	***2011**
2011	2	50	50	2.5	15	30	30	2	2010
***2011**	**2**	**20.5**		**2.5**		**12.3**		**2**	***2010**
2010	3	30	30			20	20	3	2009
***2010**	**3**	**18.6**				**12.4**		**3**	***2009**
2009	4	20	20			2.5	10	4	2008
***2009**	**4**	**15.6**				**2.5**		**4**	***2008**
2008	5	2.5	10					5	2008
2008	5							5	2008
2007	6							6	2007

* ADDITIONAL DEPRECIATION. You **MUST** refer to page 21 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.

2013 VALUATION TABLE 6

Depreciation Tables used with the Construction Cost System
Tax Year 2013
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.

2012

VALUATION TABLE 6 (continued)

Depreciation Tables used with the Construction Cost System
Tax Year 2013
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.

2013 VALUATION TABLE 8

Valuation Factors (Percent Good) for 2013

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

2013 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 2013 Personal Property and 2014 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 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.

2013 VALUATION TABLE 14

(*See Pages 21 and 28)

		*Code 72	*Code 721	Code 722			
Model Year	Age	ALL	ALL	Class 1 & 2	ALL OTHER	Age	Model Year
2014	0	85	65	99	99	0	2014
*2014	0			25		0	*2014
2013	0	85	65	99	99	0	2013
*2013	0			25		0	*2013
2012	1	85	65	99	99	1	2012
*2012	1			25		1	*2012
2011	2	85	65	99	99	2	2011
*2011	2			41		2	*2011
2010	3	85	65	95	95	3	2010
*2010	3			59		3	*2010
2009	4	84	65	93	93	4	2009
*2009	4			73		4	*2009
2008	5	82	65	90	90	5	2008
*2008	5			85		5	*2008
2007	6	80	60	89	89	6	2007
2006	7	78	55	87	87	7	2006
2005	8	70	50	85	85	8	2005
2004	9	68	45	83	83	9	2004
2003	10	67	42	81	81	10	2003
2002	11	66	35	77	77	11	2002
2001	12	65	35	73	73	12	2001
2000	13	65	30	70	70	13	2000
1999	14	65		68	68	14	1999
1998	15	65		62	62	15	1998
1997	16	65		57	57	16	1997
1996	17	65		56	56	17	1996
1995	18	65		54	54	18	1995
1994	19	65		51	51	19	1994
1993	20	65		50	50	20	1993
1992	21	65		49	49	21	1992
1991	22	65		48	48	22	1991
1990	23	64		47	47	23	1990
1989	24	63		46	46	24	1989
1988	25	62		44	44	25	1988
1987	26	61		43	43	26	1987
1986	27	60		41	41	27	1986
1985	28	59		39	40	28	1985
1984	29	58		36		29	1984
1983	30	57		33		30	1983
1982	31	56		30		31	1982
1981	32	55		25		32	1981
1980	33	54		20		33	1980
1979	34	53		18		34	1979
1978	35	52		15		35	1978
1977	36	51		10		36	1977
1976	37	50				37	1976

Valuation Table 14 is continued on the next page.

2013 VALUATION TABLE 14 (continued)

		*Code 723		*Code 724	Code 725		
Model Year	Age	Class 1 & 2	ALL OTHER	ALL	ALL	Age	Model Year
2014	0	99	99	65	90	0	2014
*2014	0	25				0	*2014
2013	0	99	99	65	90	0	2013
*2013	0	25				0	*2013
2012	1	99	99	65	90	1	2012
*2012	1	25				1	*2012
2011	2	99	99	65	90	2	2011
*2011	2	41				2	*2011
2010	3	95	95	65	90	3	2010
*2010	3	59				3	*2010
2009	4	93	93	65	90	4	2009
*2009	4	73				4	*2009
2008	5	90	90	65	90	5	2008
*2008	5	85				5	*2008
2007	6	89	89	60	88	6	2007
2006	7	87	87	55	86	7	2006
2005	8	85	85	50	85	8	2005
2004	9	83	83	45	84	9	2004
2003	10	81	81	42	82	10	2003
2002	11	77	77	35	80	11	2002
2001	12	73	73	35	79	12	2001
2000	13	70	70	30	76	13	2000
1999	14	68	68		73	14	1999
1998	15	62	62		70	15	1998
1997	16	57	57		66	16	1997
1996	17	56	56		62	17	1996
1995	18	54	54		57	18	1995
1994	19	51	51		54	19	1994
1993	20	50	50		50	20	1993
1992	21	49	49		47	21	1992
1991	22	48	48		44	22	1991
1990	23	47	47		42	23	1990
1989	24	46	46		41	24	1989
1988	25	44	44		40	25	1988
1987	26	43	43			26	1987
1986	27	41	41			27	1986
1985	28	39	40			28	1985
1984	29	36				29	1984
1983	30	33				30	1983
1982	31	30				31	1982
1981	32	25				32	1981
1980	33	20				33	1980
1979	34	18				34	1979
1978	35	15				35	1978
	36	10				36	

(*See Pages 21 and 28)