



Department of Revenue
Local Jurisdiction District
Personal Property Manual

Chapter 6
Personal Property Calendar Valuation Table Index
Valuation Tables,
Effective: January 1, 2017

2017 VALUATION TABLES

Application of Additional Depreciation

Personal Property in the following property classes and subclasses is to receive additional depreciation for 2017. 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).

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 the Business Personal Property Exemption

For 2017, the first \$159,498 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 A.R.S. § 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. 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.



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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.



2017 VALUATION TABLE 1
Valuation Factors (Percent Good) for 2017

LIFE YEARS

Year Acquired	Age	3		5		6		7		8	
		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
2016	1	66	66	79	79	83	83	85	85	87	87
*2016	1	16.5		19.8		20.8		21.3		21.8	
2015	2	33	33	60	60	67	67	72	72	75	75
*2015	2	13.5		24.6		27.5		29.5		30.8	
2014	3	2.5	20	41	41	51	51	58	58	63	63
*2014	3	2.5		23.4		29.1		33.1		35.9	
2013	4			20	20	34	34	44	44	51	51
*2013	4			14.6		24.8		32.1		37.2	
2012	5			2.5	20	18	20	30	30	39	39
*2012	5			2.5		16.0		26.7		34.7	
2011	6					2.5		15	20	27	27
2010	7							2.5		13	20
2009	8									2.5	
2008	9										
2007	10										
2006	11										
2005	12										
2004	13										
2003	14										
2002	15										
2001	16										
2000	17										
1999	18										
1998	19										
1997	20										
1996	21										

Valuation Table 1 is continued on the next page.



2017 VALUATION TABLE 1
Valuation Factors (Percent Good) for 2017 (continued)

LIFE YEARS

Year Acquired	Age	10		12		15		20	
		Class 1 & 2	All Other Classes	Class 1 & 2	All Other Classes	Class 1 & 2	All Other Classes	Class 1 & 2	All Other Classes
2016	1	89	89	91	91	93	93	94	94
*2016	1	22.3		22.8		23.3		23.5	
2015	2	80	80	83	83	87	87	90	90
*2015	2	32.8		34.0		35.7		36.9	
2014	3	71	71	76	76	81	81	86	86
*2014	3	40.5		43.3		46.2		49.0	
2013	4	61	61	68	68	75	75	82	82
*2013	4	44.5		49.6		54.8		59.9	
2012	5	53	53	61	61	70	70	79	79
*2012	5	47.2		54.3		62.3		70.3	
2011	6	43	43	54	54	65	65	76	76
2010	7	32	32	45	45	57	57	70	70
2009	8	22	22	37	37	52	52	66	66
2008	9	12	20	29	29	46	46	63	63
2007	10	2.5		20	20	40	40	61	61
2006	11			11		34	34	57	57
2005	12			2.5		27	27	55	55
2004	13					19	20	49	49
2003	14					10		43	43
2002	15					2.5		36	36
2001	16							29	29
2000	17							22	22
1999	18							15	20
1998	19							8	
1997	20							2.5	
1996	21								



**2017 VALUATION TABLES 2 AND 5
 VALUATION FACTORS (PERCENTGOOD) FOR 2017**

		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
2016	1	55	55	30	30	50	50
*2016	1	13.8		7.5		12.5	
2015	2	50	50	2.5	15	30	30
*2015	2	20.5		2.5		12.3	
2014	3	30	30			20	20
*2014	3	17.1				11.4	
2013	4	20	20			2.5	10
*2013	4	14.6				2.5	
2012	5	2.5	10				
*2012	5	2.5					
2011	6						



2017 VALUATION TABLE 8

Valuation Factors (Percent Good) for 2017

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