

2018 VALUATION TABLE 1

Valuation Factors (Percent Good) for 2018

LIFE YEARS

Year Acquired	Age	3			5		
		Class 1 & 2	Class 6.2 & 6.3	All Other Classes	Class 1 & 2	Class 6.2 & 6.3	All Other Classes
2017	1	68	68	68	82	82	82
*2017	1	17.0	17.0		20.5	20.5	
2016	2	34	34	34	61	61	61
*2016	2	13.9	-		25.0	-	
2015	3	2.5	20	20	41	41	41
*2015	3	2.5	-		23.4	-	
2014	4		20		21	21	21
*2014	4				15.3	-	
2013	5				2.5	20	20
*2013	5				2.5	-	
2012	6					20	
2011	7						
2010	8						
2009	9						
2008	10						
2007	11						
2006	12						
2005	13						
2004	14						
2003	15						
2002	16						
2001	17						
2000	18						
1999	19						
1998	20						
1997	21						

Valuation Table 1 continued on next page

2018 VALUATION TABLE 1
Valuation Factors (Percent Good) for 2018

LIFE YEARS

Year Acquired	Age	6			7		
		Class 1 & 2	Class 6.2 & 6.3	All Other Classes	Class 1 & 2	Class 6.2 & 6.3	All Other Classes
2017	1	85	85	85	87	87	87
*2017	1	21.3	21.3		21.8	21.8	
2016	2	67	67	67	72	72	72
*2016	2	27.5	-		29.5	-	
2015	3	51	51	51	58	58	58
*2015	3	29.1	-		33.1	-	
2014	4	34	34	34	44	44	44
*2014	4	24.8	-		32.1	-	
2013	5	17	20	20	30	30	30
*2013	5	15.1	-		26.7	-	
2012	6	2.5	20		15	20	20
2011	7				2.5		
2010	8						
2009	9						
2008	10						
2007	11						
2006	12						
2005	13						
2004	14						
2003	15						
2002	16						
2001	17						
2000	18						
1999	19						
1998	20						
1997	21						

Valuation Table 1 continued on next page

2018 VALUATION TABLE 1
Valuation Factors (Percent Good) for 2018

LIFE YEARS

Year Acquired	Age	8			10		
		Class 1 & 2	Class 6.2 & 6.3	All Other Classes	Class 1 & 2	Class 6.2 & 6.3	All Other Classes
2017	1	89	89	89	92	92	92
*2017	1	22.3	22.3		23.0	23.0	
2016	2	76	76	76	81	81	81
*2016	2	31.2	-		33.2	-	
2015	3	64	64	64	71	71	71
*2015	3	36.5	-		40.5	-	
2014	4	52	52	52	62	62	62
*2014	4	38.0	-		45.3	-	
2013	5	39	39	39	52	52	52
*2013	5	34.7	-		46.3	-	
2012	6	27	27	27	43	43	43
2011	7	14	20	20	33	33	33
2010	8	2.5			22	22	22
2009	9				11	20	20
2008	10				2.5		
2007	11						
2006	12						
2005	13						
2004	14						
2003	15						
2002	16						
2001	17						
2000	18						
1999	19						
1998	20						
1997	21						

Valuation Table 1 continued on next page

2018 VALUATION TABLE 1
Valuation Factors (Percent Good) for 2018

LIFE YEARS

Year Acquired	Age	12			15		
		Class 1 & 2	Class 6.2 & 6.3	All Other Classes	Class 1 & 2	Class 6.2 & 6.3	All Other Classes
2017	1	93	93	93	95	95	95
*2017	1	23.3	23.3		23.8	23.8	
2016	2	84	84	84	88	88	88
*2016	2	34.4	-		36.1	-	
2015	3	77	77	77	82	82	82
*2015	3	43.9	-		46.7	-	
2014	4	69	69	69	76	76	76
*2014	4	50.4	-		55.5	-	
2013	5	61	61	61	70	70	70
*2013	5	54.3	-		62.3	-	
2012	6	54	54	54	64	64	64
2011	7	46	46	46	59	59	59
2010	8	37	37	37	51	51	51
2009	9	28	28	28	45	45	45
2008	10	20	20	20	39	39	39
2007	11	10			33	33	33
2006	12	2.5			26	26	26
2005	13				19	20	20
2004	14				10		
2003	15				2.5		
2002	16						
2001	17						
2000	18						
1999	19						
1998	20						
1997	21						

Valuation Table 1 continued on next page

2018 VALUATION TABLE 1
Valuation Factors (Percent Good) for 2018

LIFE YEARS

Year Acquired	Age	20		
		Class 1 & 2	Class 6.2 & 6.3	All Other Classes
2017	1	97	97	97
*2017	1	24.3	24.3	
2016	2	91	91	91
*2016	2	37.3	-	
2015	3	87	87	87
*2015	3	49.6	-	
2014	4	83	83	83
*2014	4	60.6	-	
2013	5	78	78	78
*2013	5	69.4	-	
2012	6	75	75	75
2011	7	72	72	72
2010	8	66	66	66
2009	9	62	62	62
2008	10	59	59	59
2007	11	56	56	56
2006	12	52	52	52
2005	13	49	49	49
2004	14	43	43	43
2003	15	37	37	37
2002	16	29	29	29
2001	17	22	22	22
2000	18	15	20	20
1999	19	8		
1998	20	2.5		
1997	21			

2018 VALUATION TABLE 2

Valuation Factors (Percent Good) for 2018

		Table 2		
		5 Year Life		
Year Acquired	Age	Class 1 & 2	Class 6.2 & 6.3	All Other Classes
2017	1	55	55	55
*2017	1	13.8	13.8	
2016	2	50	50	50
*2016	2	20.5	-	
2015	3	30	30	30
*2015	3	17.1	-	
2014	4	20	20	20
*2014	4	14.6	-	
2013	5	2.5	10	10
*2013	5	2.5	-	
2012	6			

2018 VALUATION TABLE 5

Valuation Factors (Percent Good) for 2018

		Table 5					
		2 Year Life			4 Year Life		
Year Acquired	Age	Class 1 & 2	Class 6.2 & 6.3	All Other Classes	Class 1 & 2	Class 6.2 & 6.3	All Other Classes
2017	1	30	30	30	50	50	50
*2017	1	7.5	7.5		12.5	12.5	
2016	2	15.0	15.0	15.0	30		30
*2016	2	2.5	-		12.3	-	
2015	3				20		20
*2015	3				11.4	-	
2014	4				2.5		10
*2014	4				2.5	-	
2013	5						
*2013	5						
2012	6						

2018 VALUATION TABLE 6

**Depreciation Tables used with Marshall & Swift Building Cost Systems
Tax Year 2018
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

2018 Valuation Table 6 (continued)

**Depreciation Tables used with Marshall & Swift Building Cost Systems
Tax Year 2018
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

2018 VALUATION TABLE 8

Valuation Factors (Percent Good) for 2018

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