

USTC 2018 Personal Property Percent Good Valuation Schedules

Property Class 1 Short Life Equipment	
Acquisition Year	Percent Good
2017	70%
2016	41%
2015 and prior	10%

Property Class 1a Rental CD's, DVD's	
Acquisition Year	Fee
2017	\$15 ea
2016 and prior	\$3 ea

Property Class 2 Computer Integrated Machinery	
Acquisition Year	Percent Good
2017	89%
2016	80%
2015	69%
2014	58%
2013	47%
2012	37%
2011	24%
2010 and prior	12%

Property Class 3 Short Life Equipment	
Acquisition Year	Percent Good
2017	84%
2016	68%
2015	51%
2014	35%
2013 and prior	18%

Property Class 5 Furniture & Trade Fixtures	
Acquisition Year	Percent Good
2017	90%
2016	82%
2015	72%
2014	62%
2013	53%
2012	44%
2011	33%
2010	22%
2009 and prior	12%

Property Class 7 Medical & Dental Equipment	
Acquisition Year	Percent Good
2017	92%
2016	85%
2015	77%
2014	69%
2013	62%
2012	55%
2011	46%
2010	37%
2009	29%
2008	21%
2007 and prior	11%

Property Class 8 Machinery & Equipment	
Acquisition Year	Percent Good
2017	92%
2016	85%
2015	77%
2014	69%
2013	62%
2012	55%
2011	46%
2010	37%
2009	29%
2008	21%
2007 and prior	11%

Property Class 12 Computer Hardware & Copier Machines	
Acquisition Year	Percent Good
2017	62%
2016	46%
2015	21%
2014	09%
2013 and prior	07%

Property Class 13 Heavy Equipment	
Acquisition Year	Percent Good
2017	48%
2016	45%
2015	42%
2014	40%
2013	37%
2012	34%
2011	32%
2010	29%
2009	26%
2008	23%
2007	21%
2006	18%
2005	15%
2004 and prior	13%

Property Class 16 Long Life Property	
Acquisition Year	Percent Good
2017	95%
2016	92%
2015	87%
2014	83%
2013	80%
2012	77%
2011	71%
2010	67%
2009	64%
2008	62%
2007	59%
2006	55%
2005	50%
2004	44%
2003	37%
2002	30%
2001	23%
2000	15%
1999 and prior	08%

Property Class 24 SEE GUIDE Leasehold Imps	
Acquisition Year	Percent Good
2017	94%
2016	88%
2015	82%
2014	77%
2013	71%
2012	65%
2011	59%
2010	54%
2009	48%
2008	42%
2007	36%
2006 and prior	30%

Property Class 28 Non-Capitalized	
Acquisition Year	Percent Good
2017	75%
2016	50%
2015	25%
2014 and prior	0%

Item of Taxable Tangible Personal Property is defined as (Admin Rule R884-24P-33(1)(d): A piece of equipment, machinery, furniture, or other piece of tangible personal property that is functioning at its highest and best use for the purpose it was designed and constructed and is generally capable of performing that function without being combined with other items of personal property. An item of taxable tangible personal property is not an individual component part of a piece of machinery or equipment, but the piece of machinery or equipment. For example, a fully functioning computer is an item of taxable tangible personal property but the motherboard, hard drive, tower or sound card are not.