

January 5, 2024

MEMORANDUM

TO: ALL COUNTY ASSESSORS

FROM: PROPERTY APPRAISAL BUREAU, IDAHO STATE TAX COMMISSION

SUBJECT: 2024 IDAHO PROPERTY VALUATION SCHEDULES (IPVS)

Enclosed are copies of valuation schedules to be used for the 2024 Assessment Year.

- u** **All schedules are intended as guidelines only**, and are not substitutes for appraisal judgment. Regardless of whether assessments are developed using these guidelines, or some other method, taxpayers are entitled to appeal within the statutory process if they believe their assessed value is not market value.
- u** Changes and adjustments to the published schedules should be well documented and all relevant data retained on file.
- u** Schedule factors are set for property that is not updated. Updated items, such as improvements, and additions, to the original item should be valued separately. For example, value 100% of an addition's value for the year when physically added; and value it in the following years using the same column as used for original equipment.
- u** The schedules reflect values of broad groups, and are not intended to reflect the value of any individual item. Any adjustments to the schedules should be based on comprehensive property groups, not on individual items.
- u** Items in exceptional condition or subject to unusual physical, functional, or economic depreciation should be valued on a case-by-case basis.
- u** Comments concerning the 2024 Assessment Year and recommendations which are received by the Commission after December 26, 2023 will be reviewed for consideration in the updates to the 2025 Valuation Schedules.

EFO00210_01-01-2024

CHANGES

In addition to calendar year updates, last year's final version of the Idaho Property Valuation Schedules (IPVS) were revised for the 2024 final version as follows:

➤ No other changes were made.

Anyone having questions or wanting to discuss the rationale for these changes and non-changes may

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The changes above are now in effect for this final 2024 publication.

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u Individual valuation schedules can be found in the following groupings:

<u>Schedule Grouping</u>	<u>Schedule Numbers</u>
Personal Property Schedules:	0 through 19
Industrial Property Schedules:	20, 44, 46, 48, 50 through 63, and 93
Equipment Valuation Supplement:	23, 24, 26, 28 through 33, 43, 45, 47, 49, 64 through 69, 80, 89 through 92, and 94 through 99
Supplemental Schedules:	21, 22 (Tanks), 25, 27 (Postage Meters), CATV, Wireless Communication, and ISP equipment

INDEX TO VALUATION SCHEDULES 2024
(Replaces 2023 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
A		
Accounting machines	9	300
Acetylene & oxygen tanks	22	607
Aerial photo & mapping equipment	12	534
Agricultural equipment (See note #1.)		
Air compressors, mobile	2	302
Air compressor, stationary	17	303
Air cond/ heating contractor	3	304
Air cond/ heating unit	3	305
Aircraft small tools	21	619
Aircraft test equipment	2	414
Aircraft - other (See note #2.)		
Airline operations equipment	4	307
Airline - cargo tractor	68	680
Airline - radio equipment	13	553
Airline - tow tug	31	573
Airline - waste disposal	5	584
Alarm system/burglar alarm	13	317
Aluminum fabricating	57	318
Apartment furniture, fixtures, and equipment	11	565
Apiary, bee suits, veils, gloves, & smokers	21	301
Apiary machinery and equipment	6	341
Apparel manufacturing	53	322
Apparel store furniture and fixtures	6	323
Appliance repair furniture, fixtures, and equipment	5	324
Arcade games, electronic, and solid state pinball (usually built after 1980)	25	657
Arcade games, electro mechanical pinball (usually built before 1980)	4	319
Artwork (Leave at 100 percent.)		
Archery equipment manufacturing machinery and equipment	11	325
Architect furniture, fixtures, and equipment	14	326
Asphalt paving - in place	63	308
Auto parts store furniture, fixtures, and equipment	12	328
Auto repair shop/garage machinery and equipment	5	329
Automated Teller Machine ATM	13	337
B		
Bakery, candy & confection manufacturing	56	336
Bank furniture, fixtures, and equipment	13	337
Bar/tavern/cocktail furniture, fixtures and equipment	9	339
Barber & beauty shop furniture, fixtures, and equipment	12	338
Batteries, leased commercial	3	340
Beekeeping, apiary, suits, veils, gloves, & smokers	21	301
Beekeeping/ apiary machinery and equipment	6	341
Bicycle shop machinery and equipment	5	342
Billboards	12	593
Billiard parlor furniture, fixtures, and equipment	11	542
Bins, lockers & racks	4	346
Biscuit manufacturing	56	347
Blueprinting/drafting equipment	14	403

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(Replaces 2023 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Boats-pleasure	10	351
Boats-rental/resort, commercial	6	350
Boat shop - repair, machinery and equipment	5	352
Book binding	54	345
Bottling & soft drink manufacturing	56	353
Bowling-house balls	3	333
Bowling-lanes	16	354
Bowling-pinsetter/scoring	5	332
Brewery equipment	15	298
Brick & clay manufacturing	60	356
Burglar alarm systems	13	317
Business school furniture and fixtures	5	575
Butane, propane, liquified gas tanks (See Misc. Tools and Equip. Schedule.)	22	607
Butcher shop furniture, fixtures, and equipment	13	360
C		
Cable: transmitting/receiving communication signals (See CATV Schedules)	36	381
CATV systems (See note #3.)		
Cabinet shop/woodworking machinery and equipment	12	361
Cannery	56	363
Car charge stations	14	327
Car wash-full service	4	365
Car wash-racks	10	367
Car wash-self service	2	366
Cash register-auto scan	2	660
Cash register-conventional	9	661
Cell Sites (Refer to Wireless Communication Schedules)		
Cement manufacturing	60	368
Ceramic Kilns	56	320
Ceramic Molds	21	321
Chemical product manufacturing	50	369
Chiropractor furniture, fixtures, and equipment	7	496
Clothing manufacturing	53	322
Club & lodge furniture, fixtures, and equipment	13	373
Cocktail lounge	9	339
Coffee brewing equipment-leased	5	375
Coin-operated equipment (See note #4.)		
Cold storage/refrigeration plant	16	433
Computer systems & software (See note #5.)		
Minicomputers, mainframes, servers, peripherals	19	377
PCs, workstations and desktop peripherals	0	650
Concrete pre-mix equipment	4	544
Construction/heavy equipment (See Note #1.)		
Container manufacturing, metal	57	386
Container manufacturing, paper	58	387
Container, trash collection & hauling	8	439
Contractor, general	5	379
Contractor, A.C./heating	3	304
Contractor, concrete placing	4	378
Contractor, dry wall, taping, finishing	4	409

INDEX TO VALUATION SCHEDULES 2024
(Replaces 2023 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Contractor, electrical	4	411
Contractor, floor covering	4	425
Contractor, plumbing	4	540
Contractor, roofing	4	570
Coolers, walk-in & reach-in	14	561
Copiers - desktop (See note #5.)	0	650
Copiers (See note #5.)	19	390
Costumes & clothing, rental	1	626
Credit card automated equipment (excludes ATM)	2	660
Credit card manual imprinter	9	462
Crushing, equipment recycling	12	463
D		
Dairy farm equipment	10	394
Dairy industry, non-farm	52	395
Data processing equipment	19	377
Daycare furniture, fixtures, and equipment	11	467
Dental equipment	7	496
Dental small hand tools/pieces	21	619
Department store furniture, fixtures, and equipment	6	399
Dies & molds, foundry	9	400
Drafting/blueprint equipment	14	403
Drug store furniture, fixtures, and equipment	6	406
Dry cleaning/laundry, coin-op	3	408
Dry cleaning/laundry, professional	10	648
Drywall taping/finishing machinery and equipment	4	409
Duplicating equipment/mimeograph, etc.	19	348
E		
Electrical contractor	4	411
Electrical generating machinery and equipment	18	412
Electrical product manufacturing	57	413
Electronic equipment (Excludes most computers; See note #5)	2	414
Electronic product manufacturing	46	415
Electroplating machinery and equipment	10	416
Engineering/scientific equipment	7	418
Engineering/scientific small hand tools/pieces, glassware	21	619
F		
Farm equipment (See note #1.)		
Fast food machinery and equipment	6	568
Facsimile machine (Fax machine - not computer peripheral - see note #5)	19	417
Feed & seed store furniture, fixtures and equipment	12	419
Feed mixers, treaters, etc.	5	420
Fertilizer manufacturing	50	421
Fiberglass molds	11	422
Fish processing	56	424
Fishing gear, commercial	1	423
Floor covering contractor machinery and equipment	4	425
Floor maintenance equipment-commercial	2	464
Floral shop furniture, fixtures and equipment	12	427

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Item	Schedule	Function Code (For County Use Only)
Flour, cereal & grain milling	59	428
Food, fast machinery and equipment	6	568
Food handling machinery and equipment	4	429
Food product processing	52	430
Foundry	57	432
Fuel oil dealer/yard machinery and equipment	16	434
Funeral home/mortuary furniture, fixtures and equipment	15	436
Furniture refinish/upholstery	12	437
G		
Garage, automotive machinery and equipment	5	329
Garbage collection containers	8	439
Gas, industrial bulk plant (not tanks)	14	440
Gasoline & oil storage tanks (See Misc. Tools & Equip. Schedule.)	22	607
General contractor machinery and equipment	5	379
Glazier (glass installer) machinery and equipment	4	443
Go-cart	2	444
Golf course equipment (excluding tractors)	12	445
Golf driving range-balls (See note #1.)	21	405
Gravel pit M & E (See note #1.)		
Greenhouse & nursery machinery and equipment	12	514
Grocery store furniture, fixtures & equipment (except refrigeration)	6	450
Grain elevators (See a cost manual; e.g., Marshall & Swift.)		
H		
Hardware store furniture, fixtures, and equipment	12	451
Hatchery, poultry machinery and equipment	14	452
Health services equipment, medical	7	496
Health service small hand tools/pieces	21	619
Health spa furniture, fixtures, and equipment	13	560
Hearing aid clinics	7	496
Heating equipment (unit)	3	305
High tech manufacturing (e.g. semiconductor; See note #8.)	44	306
Hospital furniture, fixtures, and equipment	7	457
Hotel/motel furniture, fixtures, and equipment	12	458
House, rental furniture, fixtures, and equipment	11	565
I		
Ice making equipment	17	460
Ice cream cabinet	14	561
Imprinter (e.g. credit/debit card)	9	462
Industrial buildings	61	651
Industrial gas bulk plant	14	440
Internet service provider equipment (See ISP Schedules)		
J		
Janitorial service equipment	2	464
Jewelry store furniture, fixtures, and equipment	6	465
K		
Key duplication equipment	12	466

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(Replaces 2023 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Kindergarten furniture, fixtures, and equipment	11	467
Knitted goods manufacturing	48	468
L		
Laboratory equipment	7	469
Laboratory small hand tools/pieces, glassware	21	619
Landscaping equipment (excluding tractors)	12	470
Lapidary equipment	12	471
Laundry/dry clean professional	10	648
Laundry/dry clean coin-op	3	408
Leather products manufacturing machinery and equipment	15	475
Libraries, professional (Refer to STC Professional Library Declaration.)		
Lift trucks (See forklift in construction schedules.)		
Linoleum installation machinery and equipment	4	425
Liquified petroleum storage tanks (See Misc. Tools and Equip. Schedule.)	22	607
Lithograph equipment	13	547
Locker, public coin operated	12	482
Locker, frozen food machinery and equipment	16	433
Lodge & club furniture, fixtures, and equipment	13	373
Logging equipment - Refer to note # 1 or the following schedules:		
Logging equipment, new	43	671
Logging equipment, used	90	692
Lumber dealer, retail furniture, fixtures, and equipment	12	489
Lumber yard equipment-see forklift (new and used)		
Lumber and wood products - Refer to the the following schedules:		
Plywood & veneer	58	485
Pulp, paper, & paperboard	58	486
Sawmill (Medium & large, see note #9.)	58	487
Sawmill (Portable & small, see note #9)	51	488
M		
Machine shop machinery and equipment, maintenance	14	492
Machine shop, production	11	491
Machinery manufacturing	57	493
Mailing machines & equipment (excludes postage meter)	10	494
Manufactured housing manufacturing equipment	57	504
Meat processing & packaging	52	495
Metal fabrication	57	498
Metal sheet fabrication	56	587
Medical equipment	7	496
Medical small hand tools/pieces	21	619
Metal shelving	13	588
Microfilming equipment	14	500
Microwave oven	2	667
Mimeograph/duplicating equipment	19	348
Mining & milling	93	502
Mobile home, rental furniture, fixtures, and equipment	11	565
Mobile: office, storage containers	16	505
Mobile yard equipment	51	506
Mortuary equipment	15	436

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Item	Schedule	Function Code (For County Use Only)
Motel/hotel furniture, fixtures, and equipment	12	458
Motorcycle shop machinery and equipment	5	509
Musical equipment, rental	5	299
N		
Natural gas exploration & production	50	297
Neon signs	12	593
Newspaper computer	19	377
Newspaper machinery and equipment	13	547
Nursery & greenhouse machinery and equipment	12	514
Nursing home furniture, fixtures, and equipment	7	515
O		
Office furniture, fixtures and equipment	13	516
Office machines, accounting	9	300
Office machines (excluding computer)	3	517
Optical equipment	7	496
Orchard, wind machines (Refer to Orchard Wind Machine Valuation schedule.)		
Oxygen & acetylene tanks	22	607
P		
Packing/sorting machinery and equipment	14	521
Paint & varnish manufacturing	50	522
Painting contractor machinery and equipment	4	523
Pallets, crates and lugs (See Misc. Tools & Equip.)	21	524
Pallets: heavy plastic or wood with reinforced steel straps	4	310
Paper container manufacturing	58	486
Parking lot equipment	12	526
Parking meters	16	527
Paving, asphalt	63	308
Paving, asphalt machinery and equipment	4	378
Pest control equipment	14	529
Petroleum exploration & production	50	297
Petroleum products, service station	4	583
Petroleum bulk plant	16	530
Photocopy equipment (not copiers)	19	348
Photography equipment	12	534
Photostat equipment	19	348
Pharmacy	6	406
Physical fitness equipment	13	560
Pinball machines	4	319
Plastics manufacturing	50	539
Plastic products manufacturing	54	538
Playground equipment	13	668
Plumbing shop machinery and equipment	4	540
Pool hall/billiards furniture, fixtures and equipment	11	542
Postage meters (See Postage Meters.)		
Power generation machinery and equipment	18	412
Pre-mix concrete machinery and equipment	4	544
Printers - desktop (See note #5.)	0	650
Printers - not desktop (See note #5.)	19	390

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(Replaces 2023 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Printing and publishing	13	547
Professional equipment, medical	7	496
Professional medical small hand tools/pieces	21	619
Professional library (Refer to Professional Library Declaration)		
Propane tanks (See Misc. Tools & Equip.)	22	607
Public address systems	5	520
Pumps	4	385
R		
Radio-telephone airport monitor systems	13	553
Radio-telephone communication systems (Refer to Wireless Communication Schedules)		
Radio-telephones/pagers	0	554
Radio/T.V. broadcasting equipment	5	552
Radio/T.V. repair service	4	555
Radio/T.V. tower (Refer to a cost manual; e.g., Marshall & Swift or note #3.)		
Recording studio furniture, fixtures and equipment	5	559
Recreational vehicle manufacturing	57	622
Recycling, crushing equipment	12	463
Reducing salon furniture, fixtures and equipment	13	560
Refrigeration-display/freezer/cooler	14	561
Refrigeration plant	16	433
Rental clothing/costumes	1	626
Rental equipment	2	564
Rental housing furniture, fixtures and equipment	11	565
Rental scaffolding	1	574
Rental sports equipment/skis	1	596
Repair shop, auto repair garage	5	329
Repair shop, bicycle sporting goods repair	5	342
Repair shop, boats	5	352
Repair shop, small appliance	5	324
Repair shop, upholstery shop machinery and equipment	12	437
Research equipment	7	418
Restaurant furniture, fixtures and equipment	6	568
Restaurant table settings	21	619
Rest home furniture, fixtures and equipment	7	515
Retail store:		
apparel	6	323
auto parts	12	328
bicycle, sporting goods	5	342
boat	5	352
department store	6	399
drug, pharmacy	6	406
feed & seed	12	419
floral	12	427
groceries (excluding refrigeration)	6	450
hardware	12	451
jewelry	6	465
lumber	12	489
nursery, greenhouse	12	514
tire	12	617

INDEX TO VALUATION SCHEDULES 2024
(Replaces 2023 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
TV, stereo, audio, VCR	6	602
Rock crusher (See note #1.)		
Roofing contractor machinery and equipment	4	570
S		
Saddles & Related Horse Tack	11	295
Safes & safe deposit boxes	18	571
Sand & gravel machinery and equipment (see construction/heavy equipment)		
Satellite dish (See note #3.)		
Sawmill (See lumber and wood products above.)		
Scaffolding	1	574
School, business/trade furniture, fixtures and equipment	5	575
School, kindergarten/daycare furniture, fixtures and equipment	11	467
Scientific equipment	7	418
Scientific hand tools/pieces, glassware	21	619
Searchlights	14	577
Security systems equipment	13	317
Seed & feed store furniture, fixtures and equipment	12	419
Seed cleaning & processing	59	579
Semiconductor manufacturing equipment (See note #8.)	44	306
Service station machinery and equipment	4	583
Sewer cleaning machinery and equipment	5	584
Sewer construction machinery and equipment (See note #1.)		
Sewing machinery and equipment	12	586
Sheet metal fabrication	56	587
Shelving, metal	13	588
Shelving, wood	11	589
Shipping container, now a storage container	20	594
Ships & vessels (See boats above.)		
Shoes & leather manufacture	15	475
Shoe repair	15	393
Sign manufacturing equipment	14	592
Signs/billboards/neon signs	12	593
Ski hill equipment:		
Ski lifts, tows, & snow making equipment	20	595
Rental skis & boards	2	564
Snow machines (mobiles), snow cats & grooming implements	5	627
Terrain park equipment	21	569
Rescue, & other ski hill equipment	17	566
Small tools (See Misc. Tools & Equip. Schedule.)	21	619
Soft drink dispensers	1	632
Soft drink manufacturing	56	599
Soft water service machinery and equipment	4	600
Software, computer (See note #5.)		
Solar panels	17	685
Solar panel making machinery & equipment	11	491
Sprayers - tank, pump, and pressure	4	385
Sprinkler system (appraise and depreciate with building)		
Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)		
Stereo	1	601

INDEX TO VALUATION SCHEDULES 2024
(Replaces 2023 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Stereo store	6	602
Store (See retail store above.)		
Store, wholesale furniture, fixtures and equipment	12	640
Sugar refining	59	604
Suntan salon machinery and equipment	4	652
Supermarket furniture, fixtures and equipment (except refrigeration)	6	450
Surveying & engineering equipment	7	418
Survey & engineering small hand tools/pieces	21	619
T		
Tanks & vessels (See Misc. Tools & Equip. Schedule)	22	607
Tavern/bar furniture, fixtures and equipment	9	339
Telephone, mobile/cell	0	554
Telephone rental	0	653
Telephone systems equipment	1	609
Teletype equipment	14	610
Television broadcasting equipment	5	552
Television set/stereo/VCR	1	601
Tent & awning machinery and equipment	15	612
Theater, drive-in furniture, fixtures and equipment	5	614
Theater, indoor	12	613
Theater, projection equipment	12	615
Tire recapping machinery and equipment	15	616
Tire store	12	617
Toilet, portable	3	618
Tools, small tools or hand tools (See Misc. Tools & Equip. Schedule.)	21	619
Tractors (See note #1.)		
Trailer court furniture, fixtures and equipment	11	565
Trash collection/hauling containers	8	439
Tree surgery/trimming machinery and equipment	3	623
Truck scales machinery and equipment	18	624
U		
Unlicensed: vehicles, towable wheel mounted lightweight equipment	5	627
Upholstery machinery and equipment	12	437
Used equipment, miscellaneous	2	564
Utility systems, locally assessed (Contact STC)		
V		
Vans, barge	10	630
Vans, trailer enclosed box	9	631
Vending machines, non-refrigerated	16	633
Vending machines, refrigerated	14	561
Veterinarian equipment	7	496
Veterinarian small hand tools/pieces	21	619
Video cassette recorders	1	601
Video Rentals (Refer to Videos Declaration Form, 2nd to last page.)		
Video games (See Video and Arcade Laser Game Schedule.)	25	657
W		
Warehouse equipment	5	634
Watch repair machinery and equipment	14	636

INDEX TO VALUATION SCHEDULES 2024
(Replaces 2023 Index and Schedules)

Item	Schedule	Function Code
		(For County Use Only)
Water & steam systems (Appraise with real property.)		
Water distribution systems	22	607
Welding shop machinery and equipment	14	638
Well drilling equipment	4	385
Wholesale store furniture, fixtures and equipment	12	640
Winery machinery and equipment	14	641
Wireless communication systems (See Wireless Communication Schedules)		
Wood shelving	11	589
Woodworking production & manufacturing	58	643
Woodworking shop machinery and equipment	12	644
Woodworking, sawmills (See logging equipment above.)		
Word processing equipment	19	377
Wrecking yard machinery and equipment	12	646
X		
X-ray equipment, inspection	7	496
X-ray equipment, medical	7	496
Y		
Yard structures & improvements	62	654

NOTES: Notes start on the next page.

NOTES TO VALUATION SCHEDULES 2024 (Replaces 2023 Notes)

NOTES:

1. Farm equipment used for non-agricultural use should be valued from a current edition of Iron Guides Official Guide for farm equipment (Northwest Region), using the "Resale Cash" values. Construction Equipment should be valued from a current edition of EquipmentWatch published Green Guide using the "Avg Resale" values. Results should be adjusted to the local market. For items not listed in these references, the Agricultural and Construction Equipment Valuation Supplements (page 17 & 18) may be used.
2. Used aircraft in good condition maintain their market value, or may increase in value. The "Aircraft Bluebook" provides information on airplane values.
3. Cable Television System (CATV) or Satellite TV (SATV), use Supplemental CATV Schedules (page 20). For Internet Service Providers (ISPs), use the ISP Schedules (page 22).
4. Coin Operated equipment, refer to the index for the appropriate type (e.g., arcade, laundry, locker, vending).
5. Personal Computers (PCs), workstations and desktop peripherals should be valued from Schedule 0.

- **Desktop Peripherals:** refer to small items generally purchased rather than leased because of their low cost usually, with typically no professional installation or onsite service contract initiated. They are designed to sit on top of a desk rather than the floor. Examples include: external drives, printers, scanners, computer speakers and headsets, and other devices that can be used with a computer, but are not an essential part of the computer.
- **Workstations:** are often used for engineering and graphics, they have computing power usually between PCs and minicomputers, and generally include a large high-resolution graphics screen.

Larger items like minicomputers, mainframes, servers, super computers, and non-desktop peripherals **should be valued from Schedule 19.**

- **Non-Desktop Peripherals:** are large more expensive items that can be used with a computer such as copiers that are designed to sit on the floor or in or upon a console rather than on top of a desk.

For embedded systems the schedule for the related property item in which the embedded system is integrated should be used.

However, if it is more economically feasible to replace the embedded system or some portion of it (like software) instead of the related overall property item, then Schedule 19 (Function Code 349 for AS/400 counties) can be used for such portion ONLY; and any remaining portion of the embedded system should be valued using the schedule for the overall related property item. Before concluding to any such separation in schedules it is recommended that a reasonable Age/Life study be considered to confirm if the separation is justified. Please consult the Idaho State Tax Commission before conducting an Age/Life Study.

NOTES TO VALUATION SCHEDULES 2024 (Replaces 2023 Notes)

- **Embedded systems:** are a specialized computer system including software that is part of a larger system or machine. This embedded system cannot perform functions outside of the machine for which it is embedded. Examples include embedded systems in medical equipment, computer driven mills, computerized machine lathes, and computer integrated manufacturing machinery.

6. For equipment having multiple uses and not otherwise addressed in these schedules, the schedule that has the longest estimated economic life amongst the various uses of the equipment should likely be used.
7. The "half-year convention" is applied to all depreciated schedules with the exception of Schedules 21, 22, 27, 44, and those found on pages 17 and 18. Taxpayers purchase property on various days throughout the year. On January 1 of this calendar year, the average age of property acquired by all taxpayers in the previous calendar year would be closer to half a year in age rather than one year old. Therefore, Age "1" as stated in these depreciated schedules, receives half a year's depreciation. Age "2" as stated in these depreciated schedules receives 1.5 years of accumulated depreciation and so forth. This explains why the factors in any one schedule can create the appearance of exhibiting a life older than the stated life used. Good examples of this can be found on page 15.
8. Schedule 44, Semiconductor equipment: Equipment installed and used in the Semiconductor industry may experience extraordinary obsolescence as a result of technological change, assembly efficiencies through advanced tooling, merger and consolidations, and significant fluctuations in global customer demand. This may be particularly evident in "specialized fabs". These fabs are high volume narrowly defined product lines of commodity microchip manufacturing. General fabs, on the other hand, tend to have low volume and high product variation through custom orders. Between job runs, general fabs usually retool the machinery and equipment before starting the next job. Careful analysis of local market conditions in addition to the evaluation of macro-economic factors should be considered for additional extraordinary obsolescence adjustments to Schedule 44. Please consult the Idaho State Tax Commission for assistance when adapting the schedule to account for external obsolescence.
9. Sawmills: If the saw travels while the log remains stationary then it is probably a small or portable mill. This allows the bed, that the log rests on, to be broken down or disassembled when moving the mill to a new location. Also, a small or portable mill generally requires a lighter weight saw unit (in comparison to a stationary saw unit) to facilitate the travel of the saw in the milling process.

If the saw is stationary and the log moves on a carriage then it is probably a large or medium mill. This allows for a larger sawing unit to be mounted on a heavy foundation to improve the cutting accuracy when cutting at high speeds. The carriage is also mounted on a heavy foundation and engineered to operate within very close tolerances.

TREND COMPONENT SCHEDULE 2024

Age	Year	Group "A"	Group "B"	Group "C"	Group "D"	Group "E"	Group "F"	M/S "D"	M/S "S"	CPI	PPI 2	CPI-PPI 2	PPI 3
0	2024	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
1	2023	1.032	1.023	1.045	1.036	1.032	1.064	1.067	1.065	0.982	1.026	1.004	1.020
2	2022	1.192	1.212	1.197	1.197	1.198	1.213	1.207	1.240	0.958	1.081	1.020	1.043
3	2021	1.286	1.321	1.297	1.320	1.303	1.357	1.364	1.381	0.980	1.094	1.037	1.043
4	2020	1.296	1.322	1.318	1.320	1.309	1.380	1.385	1.404	0.969	1.115	1.042	1.047
5	2019	1.342	1.375	1.378	1.367	1.357	1.415	1.414	1.450	0.951	1.143	1.047	1.052
6	2018	1.390	1.420	1.420	1.420	1.403	1.479	1.481	1.515	0.918	1.155	1.037	1.048
7	2017	1.419	1.447	1.445	1.454	1.431	1.511	1.511	1.547	0.882	1.162	1.022	1.045
8	2016	1.411	1.428	1.442	1.443	1.420	1.509	1.508	1.542	0.835	1.161	0.998	1.040
9	2015	1.428	1.435	1.458	1.459	1.433	1.532	1.534	1.560	0.781	1.163	0.972	1.039
10	2014	1.449	1.450	1.479	1.481	1.451	1.569	1.580	1.585	0.748	1.166	0.957	1.027
11	2013	1.464	1.451	1.508	1.499	1.463	1.624	1.655	1.617	0.683	1.169	0.926	1.027
12	2012	1.505	1.494	1.574	1.542	1.505	1.690	1.701	1.661	0.609	1.172	0.891	1.027
13	2011	1.553	1.545	1.626	1.589	1.552	1.722	1.761	1.708	0.540	1.173	0.857	1.014
14	2010	1.545	1.522	1.625	1.572	1.541	1.697	1.764	1.641	0.487	1.173	0.830	1.006
15	2009	1.583	1.573	1.699	1.618	1.585	1.734	1.776	1.704	0.429	1.179	0.804	0.990
16	2008	1.646	1.643	1.770	1.677	1.647	1.788	1.810	1.778	0.373	1.193	0.783	0.977
17	2007	1.757	1.740	1.848	1.751	1.737	1.888	1.901	1.881	0.331	1.179	0.755	0.955
18	2006	1.838	1.829	1.938	1.825	1.818	1.999	2.011	1.993	0.284	1.153	0.719	0.947
19	2005	1.973	1.984	2.102	1.963	1.955	2.142	2.134	2.168	0.245	1.122	0.684	0.930
20	2004	2.044	2.058	2.181	2.032	2.023	2.292	2.294	2.318	0.214	1.085	0.650	0.902
21	2003	2.078	2.096	2.223	2.065	2.057	2.340	2.346	2.362	0.177	1.041	0.609	0.899
22	2002	2.092	2.102	2.249	2.082	2.069	2.386	2.399	2.398	0.145	0.989	0.567	0.905
23	2001	2.115	2.120	2.266	2.091	2.087	2.414	2.421	2.429	0.113	0.936	0.525	0.893
24	2000	2.157	2.154	2.304	2.129	2.124	2.533	2.556	2.529	0.091	0.907	0.499	0.869
25	1999	2.166	2.157	2.314	2.135	2.131	2.595	2.622	2.585	0.072	0.894	0.483	0.851
26	1998	2.188	2.176	2.339	2.150	2.149	2.640	2.665	2.623		0.888		0.844
27	1997	2.228	2.201	2.377	2.193	2.184	2.712	2.761	2.673		0.884		0.825
28	1996	2.262	2.238	2.415	2.221	2.217	2.741	2.774	2.723		0.899		0.811
29	1995	2.352	2.327	2.490	2.291	2.297	2.827	2.849	2.816		0.899		0.807
30	1994	2.424	2.381	2.558	2.361	2.362	2.926	2.966	2.905		0.934		0.795

Trends developed from: Marshall Valuation Service (Marshall & Swift):

Group A: "Food Products"

Group B: "Construction Materials"

Group C: "Mining & Milling"

Group D: "Wood Products"

Group E: "Average of All"

Group F: "M & S Bldgs: Masonry, D & S"

M & S "D" : " Wood Frame"

M & S "S" : "Metal Frame and Walls"

Trends developed from Consumer Price Indexes (CPI)

and Producer Price Indexes (PPI):

CPI: PCs & "...video equipment" blend

PPI 2: Communication & related equipment blend

PPI 3: X-ray and electromedical equipment blend

HOW TO USE PERSONAL PROPERTY VALUATION SCHEDULES 2024

For personal property purchased new or used: First find the proper schedule number from the "Index to Valuation Schedules" starting on page 1. After finding which schedule to use, locate the factor opposite the year in which the property was acquired. Multiply the full retail purchase price (including freight, installation, etc.)* by the factor for the appropriate year; before using the factor remember to move the decimal two places to the left. This will provide the indicated market value for assessment purposes.

Example:

Aircraft test equipment was purchased in 2022 for a \$10,000 retail price. At the intersection of Schedule # 2 and 2022 is the factor 96(%). The equipment's cost multiplied by the factor equals \$9,600. the indicated market value for assessment purposes.

Cost X Factor = Indicated Market Value
 $\$10,000 \times .96 = \$9,600$

Another Example:

Fast food machinery and equipment was purchased in 2019 for a \$100,000 retail price. At the intersection of Schedule # 6 and 2019 is the factor 87(%). The equipment's cost multiplied by the factor equals \$87,000, the indicated market value for assessment purposes.

Cost X Factor = Indicated Market Value
 $\$100,000 \times .87 = \$87,000$

* There could be indications that a taxpayer's reported costs do not reflect the full retail purchase price in the year(s) of purchase. Reasons can include original costs being: manufactured costs, wholesale or discounted costs for a volume buyer, etc. If this happens then before applying these schedules the reported costs should first be adjusted to reflect retail estimates in the year(s) of purchase. Adjustments should be well documented and all relevant data retained on file. Upon discovery, adjusting may be the best alternative given the following:

1. Typically taxpayers keep records of their original costs rather than retail estimates of their property when purchased. Thus original costs are usually the only undepreciated costs available to be reported by most taxpayers.
2. The original costs that most taxpayers incur (to acquire and place their property and other capital improvements and additions into operation) will typically represent their property's retail level of market value in the year of purchase. This publication is intended to be applied to such typical costs representing the retail level of market value at time of purchase. Therefore a different cost input (whether from original cost or otherwise) if not adjusted for a notable market variation when purchased, could create both equalization and market value concerns. Idaho Code Sections 63-109, 63-201 (15), 63-205, and Idaho Property Tax Rule 217.01 address equalization and market value at the retail level on the assessment date.

When taxpayers desire to provide the County Assessor alternative retail costs in the manner of estimates, studies, or analyses, for purpose of adjusting to local market observations, this supplemental data should not be treated as a substitute for reporting original installed costs, or the most recent purchase price if not installed.

PERSONAL PROPERTY VALUATION SCHEDULES 2024
Showing The Composite Factor (Combined Trend and Depreciation), As a Percent Good.

Schedule No.:	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
Trend Group:	CPI	"E"	"E"	"E"	"E"	"E"	"E"	PPI 3	"E"	CPI											
Economic Life:	2	5	6	7	8	9	10	7	5	6	7	8	9	10	11	12	14	16	20	5	
Age	Year	Factor																			
0	2024	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
1	2023	77	95	96	97	98	99	99	96	95	96	97	98	99	99	99	100	100	100	100	89
2	2022	32	91	96	97	98	99	99	87	91	96	97	98	99	99	99	100	100	100	100	70
3	2021	<u>10</u>	78	87	93	98	99	99	74	78	87	93	98	99	99	99	100	100	100	100	54
4	2020	10	58	69	79	85	90	94	63	58	69	79	85	90	94	98	100	100	100	100	36
5	2019	10	38	54	66	75	81	87	52	38	54	66	75	81	87	91	95	100	100	100	18
6	2018	10	<u>28</u>	38	52	63	72	79	39	<u>28</u>	38	52	63	72	79	84	88	97	100	100	<u>10</u>
7	2017	10	28	<u>29</u>	37	50	60	69	27	28	<u>29</u>	37	50	60	69	76	82	90	97	100	10
8	2016	10	28	28	<u>28</u>	36	47	57	<u>21</u>	28	29	<u>28</u>	36	47	57	64	71	81	89	99	10
9	2015	10	29	29	29	<u>29</u>	34	46	21	29	29	29	<u>29</u>	34	46	54	62	73	83	95	10
10	2014	10	29	29	29	29	<u>29</u>	35	21	29	29	29	29	<u>29</u>	35	45	54	67	77	90	10
11	2013	10	29	29	29	29	29	<u>29</u>	21	29	29	29	29	29	<u>29</u>	35	44	59	70	85	10
12	2012	10	30	30	30	30	30	30	21	30	30	30	30	30	30	<u>30</u>	35	51	65	81	10
13	2011	10	31	31	31	31	31	31	21	31	31	31	31	31	31	31	<u>31</u>	45	59	78	10
14	2010	10	31	31	31	31	31	31	21	31	31	31	31	31	31	31	31	35	51	71	10
15	2009	10	32	32	32	32	32	32	21	32	32	32	32	32	32	32	32	<u>32</u>	44	67	10
16	2008	10	33	33	33	33	33	33	21	33	33	33	33	33	33	33	33	33	38	63	10
17	2007	10	35	35	35	35	35	35	21	35	35	35	35	35	35	35	35	35	<u>35</u>	59	10
18	2006	10	36	36	36	36	36	36	21	36	36	36	36	36	36	36	36	36	36	55	10
19	2005	10	39	39	39	39	39	39	21	39	39	39	39	39	39	39	39	39	39	51	10
20	2004	10	40	40	40	40	40	40	21	40	40	40	40	40	40	40	40	40	40	45	10
21	2003	10	41	41	41	41	41	41	21	41	41	41	41	41	41	41	41	41	41	<u>41</u>	10
22	2002	10	41	41	41	41	41	41	21	41	41	41	41	41	41	41	41	41	41	41	10
23	2001	10	42	42	42	42	42	42	21	42	42	42	42	42	42	42	42	42	42	42	10
24	2000	10	42	42	42	42	42	42	21	42	42	42	42	42	42	42	42	42	42	42	10
25	1999	10	43	43	43	43	43	43	21	43	43	43	43	43	43	43	43	43	43	43	10
26	1998	10	43	43	43	43	43	43	21	43	43	43	43	43	43	43	43	43	43	43	10
27	1997	10	44	44	44	44	44	44	21	44	44	44	44	44	44	44	44	44	44	44	10
28	1996	10	44	44	44	44	44	44	21	44	44	44	44	44	44	44	44	44	44	44	10
29	1995	10	46	46	46	46	46	46	21	46	46	46	46	46	46	46	46	46	46	46	10
30	1994	10	47	47	47	47	47	47	21	47	47	47	47	47	47	47	47	47	47	47	10

Note: Refer to the instructions on page 14. These factors include components for both depreciation and inflation (trending). The economic life used in each schedule represents a common life based on all property, not any one individual item, which is most typically assessed by that schedule. These factors are not intended to apply to inoperable or scrapped equipment. Bold or underlined factors indicate where the economic life estimate is reached.

INDUSTRIAL PROPERTY VALUATION SCHEDULES 2024
Showing The Composite Factor (Combined Trend and Depreciation), As a Percent Good.

Schedule No.:	20	44	46	48	50	51	52	53	54	55	56	57	58	59	60	61	62	63	93		
Trend Group:	"E"	None	"B"	"E"	"B"	"E"	"A"	"E"	"E"	M/S S	"A"	"B"	"D"	"A"	"B"	M/S D	M/S S	M/S S	"C"		
Economic Life:	25	5	5	9	10	10	12	12	13	14	15	15	20	19	20	4%D	15	8	25		
Age	Year	Factor																			
0	2024	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
1	2023	100	68	94	99	98	99	100	100	100	100	100	99	100	100	100	100	100	100	100	
2	2022	100	45	92	99	98	99	100	100	100	100	100	100	100	100	100	100	100	100	100	Col.
3	2021	100	29	79	99	98	99	100	100	100	100	100	100	100	100	100	100	100	100	100	For
4	2020	100	18	58	90	95	94	100	100	100	100	100	100	100	100	100	100	100	91	100	Future
5	2019	100	10	39	81	88	87	94	95	98	100	100	100	100	100	100	100	100	80	100	Use
6	2018	100	10	28	72	80	79	88	88	93	100	99	100	100	100	100	100	100	68	100	
7	2017	100	10	29	60	69	69	81	82	86	97	92	94	100	100	100	100	100	54	100	
8	2016	100	10	29	47	57	57	71	71	77	88	85	86	100	96	100	100	93	39	100	
9	2015	100	10	29	34	46	46	61	62	69	80	79	79	96	91	95	100	86	31	100	
10	2014	100	10	29	29	35	35	54	54	61	73	71	71	92	87	90	100	78	32	100	
11	2013	97	10	29	29	29	29	44	44	51	65	64	64	87	82	84	100	71	32	100	
12	2012	95	10	30	30	30	30	35	35	44	56	59	58	83	78	81	100	65	33	99	
13	2011	93	10	30	31	30	31	31	31	36	50	51	51	79	73	77	100	56	33	98	
14	2010	88	10	30	31	30	31	31	31	31	38	43	43	72	66	70	100	46	33	93	
15	2009	86	10	31	32	31	32	32	32	32	34	36	36	68	62	66	98	39	34	92	
16	2008	82	10	33	33	33	33	33	33	33	36	33	33	64	58	62	97	36	36	89	
17	2007	82	10	35	35	35	35	35	35	35	38	35	35	60	54	59	97	38	38	87	
18	2006	80	10	37	36	37	36	37	36	36	40	37	37	55	48	55	97	40	40	85	
19	2005	80	10	40	39	40	39	39	39	39	43	39	40	51	43	52	97	43	43	86	
20	2004	77	10	41	40	41	40	41	40	40	46	41	41	45	41	45	97	46	46	83	
21	2003	70	10	42	41	42	41	42	41	41	47	42	42	41	42	42	97	47	47	76	
22	2002	64	10	42	41	42	41	42	41	41	48	42	42	42	42	42	97	48	48	70	
23	2001	58	10	42	42	42	42	42	42	42	49	42	42	42	42	42	97	49	49	63	
24	2000	53	10	43	42	43	42	43	42	42	51	43	43	43	43	43	97	51	51	58	
25	1999	47	10	43	43	43	43	43	43	43	52	43	43	43	43	43	97	52	52	51	
26	1998	43	10	44	43	44	43	44	43	43	52	44	44	43	44	44	93	52	52	47	
27	1997	44	10	44	44	44	44	44	45	44	53	45	44	44	45	44	93	53	53	48	
28	1996	44	10	45	44	45	44	45	44	44	54	45	45	44	45	45	92	54	54	48	
29	1995	46	10	47	46	47	46	47	46	46	56	47	47	46	47	47	88	56	56	50	
30	1994	47	10	48	47	48	47	48	47	47	58	48	48	47	48	48	88	58	58	51	

Note: Use these schedules in the manner shown in the Personal Property instructions on page 14. These factors include components for both depreciation and inflation (trending). The economic life used in each schedule represents a common life based on all property, not any one individual item, which is most typically assessed by that schedule. These factors are not intended to apply to inoperable or scrapped equipment.

AGRICULTURAL EQUIPMENT VALUATION SUPPLEMENT 2024
For valuation of agricultural equipment in non-exclusive agricultural use.
Factors are shown in Whole Number Percent.

Category		Tractors (Not Ford & J. Deere)		Tractors (Ford & J. Deere)		Hang-On Equipment	
		26 472 New	47 675 Used	94 696 New	95 697 Used	23 655 New	24 656 Used
Schedule #	Function Code	Acquisition					
Age	Year						
0	2024	100	100	100	100	100	100
1	2023	91	96	92	98	85	79
2	2022	82	93	83	94	70	57
3	2021	79	90	81	94	55	50
4	2020	76	85	78	89	40	43
5	2019	74	84	78	87	35	36
6	2018	70	82	74	84	30	36
7	2017	69	77	72	81	25	36
8	2016	67	74	70	78	25	36
9	2015	63	70	67	77	25	36
10	2014	61	66	65	72	25	36
11	2013	57	65	64	69	25	36
12	2012	54	59	60	66	25	36
13	2011	53	54	57	63	25	36
14	2010	48	49	55	59	25	36
15	2009	44	49	52	59	25	36
16	2008	40	46	49	53	25	36
17	2007	40	39	49	49	25	36
18	2006	38	39	44	49	25	36
19	2005	32	39	41	47	25	36
20	2004	32	38	41	47	25	36
21	2003	32	38	40	47	25	36
22	2002	31	38	40	43	25	36
23	2001	31	35	39	43	25	36
24	2000	31	32	36	41	25	36
25	1999	29	27	36	41	25	36
26	1998	26	27	34	37	25	36
27	1997	22	26	34	36	25	36
28	1996	22	21	31	35	25	36
29	1995	21	21	30	35	25	36
30	1994	17	21	29	35	25	36

Note: Use these schedules in the manner shown in the Personal Property instructions on page 14. The above factors consider both accrued depreciation and some time adjustments. The source data for the tractors was the "NW Region, Fall Official Guide" by IRON Guides. "Hang-On Equipment" was previously developed by our Commission and carried forward each year. These schedules will remain unchanged.

CONSTRUCTION (HEAVY) EQUIPMENT VALUATION SUPPLEMENT 2024

Factors are shown in Whole Number Percent.

Category	Skid-steer Loaders		Tractor Mounted Backhoes		Wheel Loaders		Crawler Loaders		Crawler Dozers		Excavators and Trenchers ¹		Motor Graders ²		Turnapulls and Scrapers ³		Screens and Crushers ⁴		Logging Equipment		Non-Tower Cranes ⁵		Forklifts ⁶		
	Schedule #	30	67	96	97	28	49	29	66	32	69	33	80	98	99	45	92	89	91	43	90	64	65	31	68
Function Code	557	679	698	699	510	677	537	678	580	681	581	682	670	691	673	694	*	649	671	692	518	519	573	680	
Acquisition	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	
Age	Year																								
0	2024	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
1	2023	90	90	91	89	87	88	86	85	86	85	88	87	87	83	85	88	85	92	87	82	88	91	82	91
2	2022	83	83	85	83	78	77	76	77	75	76	80	77	77	74	74	86	73	85	77	64	80	84	66	87
3	2021	78	78	77	83	71	71	67	72	66	69	72	69	66	68	67	77	69	79	64	55	76	82	62	82
4	2020	72	74	74	67	61	68	60	65	58	62	63	55	58	63	66	68	64	73	50	50	69	80	59	77
5	2019	67	69	66	58	56	62	56	57	53	54	56	50	53	57	58	53	59	69	44	41	67	75	55	73
6	2018	63	67	57	56	54	59	50	54	48	50	46	47	50	54	51	52	54	66	39	37	65	71	52	69
7	2017	59	65	51	55	50	54	45	45	42	50	42	43	46	54	41	49	51	61	32	34	62	66	50	60
8	2016	57	60	50	55	48	50	43	39	39	47	38	39	43	54	40	44	50	54	29	31	58	61	47	51
9	2015	56	55	49	50	44	45	35	36	38	42	35	37	43	52	37	41	46	50	27	26	54	58	41	51
10	2014	51	53	47	50	40	42	30	28	36	38	32	32	43	47	33	31	41	50	24	26	50	51	35	51
11	2013	48	51	45	46	36	38	28	25	32	35	30	28	42	43	31	20	38	50	20	26	48	46	35	51
12	2012	46	50	42	44	33	35	22	22	29	29	26	26	37	38	23	20	38	50	20	26	42	41	35	51
13	2011	45	48	40	43	30	34	19	22	27	28	23	25	34	37	16	17	38	50	20	26	38	38	35	51
14	2010	43	47	39	41	28	33	17	21	22	28	21	23	30	36	16	17	38	50	20	26	33	36	35	51
15	2009	41	44	38	37	27	33	17	19	22	28	20	22	29	33	14	16	38	50	20	26	31	32	35	51
16	2008	40	43	34	37	26	33	17	19	22	28	19	22	28	33	13	16	38	50	20	26	29	30	35	51
17	2007	38	41	32	37	26	33	16	18	22	27	18	19	26	33	12	16	38	50	20	26	26	29	35	51
18	2006	37	39	32	37	26	33	16	18	21	27	18	19	26	33	12	13	38	50	20	26	24	28	35	51
19	2005	35	37	32	32	26	32	14	18	21	27	16	16	26	33	12	12	38	50	20	26	24	26	35	51
20	2004	33	35	32	32	26	32	14	18	21	27	16	16	26	33	10	12	38	50	20	26	23	26	35	51
21	2003	32	33	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
22	2002	30	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
23	2001	28	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
24	2000	27	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
25	1999	27	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
26	1998	27	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
27	1997	27	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
28	1996	27	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
29	1995	27	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51
30	1994	27	32	28	32	25	32	14	18	21	27	13	16	26	33	9	12	38	50	20	26	21	26	35	51

Note: Use these schedules in the manner shown on page 14. The above factors consider both depreciation and some time adjustments. By 2013 the Original Prices in "Green Guides" became no longer sufficient for updating this page. Also Forklift information from the "Official Industrial Equipment Guide" is no longer published. Therefore this page was adjusted from PPI indications and now remains unchanged. Schedule categories (Headings) are hopefully self-explanatory. For example, Tractor - mounted Backhoes may also have Front - End Loader Buckets attached, and may be used as such. For "Attachments," ask the specific equipment dealer -or- Use Schedules 23 and 24 in the Agricultural Equipment Valuation Supplement.

Headings as footnoted can also include the following: ¹trench boxes, cable plows, augers ²pavers, other roadwork items, ³rippers, borers, earth movers not listed ⁴hot plants, road brooms & compactors, ⁵conveyors, ⁶for both new & used tower cranes -schedule 68, function code 590.

* With schedule 89 use function code 647 for new rock crushers and use function code 309 for concrete and paving batch plants.

SUPPLEMENTAL SCHEDULES

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column. Towers may be valued using the Towers column of the CATV Valuation Schedules. (See page 20.)

Video and Arcade Laser Game Valuation¹ (Schedule 25, Function Code 657)

Age	Year	CPI Trended Percent Good
0	2024	100
1	2023	91
2	2022	70
3	2021	48
4	2020	29
5	2019	13
6	Continues	10

¹For electro mechanical pinball (usually built before 1980) use Schedule 4, Function Code 319.

Miscellaneous Tools & Equipment, Schedule 21 Pressured & Non-Pressured Tanks, Schedule 22 Postage Meters (ONLY), Schedule 27

Schedule 21 (Function Code 619): Suggest 50% depreciation (50% good) be allowed. ¹
Schedule 22 (Function Code 607): Suggest 40% depreciation (60% good) be allowed.
Schedule 27 (Function Code 490): Suggest 140% of cost (combines a retail and depreciation allowance). ²

¹Examples for Schedule 21 would be wrenches, screwdrivers, glassware, table settings, and small powered hand pieces/tools for just about any profession or trade. These items can last many years or just a few hours. Such items are often expensed rather than capitalized because of their small cost and size to the rest of the operation making it more difficult to value such items by year. That is more difficult than using Schedule 21 to simplify the process.

An item receiving excessive IRS expense allowances would NOT be a good determination for Schedule 21 use. Instead, judgement to item, size, and cost relative to the industry would probably be the best determination in lieu of trying to provide a more definitive divider of what should be placed on Schedule 21.

²For bases, scales and other non-meter mailing machine equipment Schedule 10 Function Code 494 is recommended. Per indications, postage meters are usually reported below a retail level. Thus the Schedule 27 factor of 140% (1.40) includes an upward retail adjustment (Idaho Property Tax Rule 217.01), combined with a depreciation allowance.

SUPPLEMENTAL SCHEDULES

CATV SCHEDULES 2024

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column.

Schedule No.:		88	36	37	38	34
Function Code:		383	381	382	380	314
Trend Group:		"E"	PPI 2	PPI 2	CPI	PPI 2
Economic Life:		20	13	10	4	6
			Distribution	Headend	Receiver	Dish & Wire at
Age	Year	Towers	Systems	Equipment	Boxes ¹	Customer's Place ²
0	2024	100	100	100	100	100
1	2023	100	99	98	87	96
2	2022	100	98	95	63	86
3	2021	100	92	88	43	73
4	2020	100	87	80	21	59
5	2019	100	82	73	10	46
6	2018	100	76	65		31
7	2017	100	69	56		23
8	2016	99	62	46		
9	2015	95	55	37		
10	2014	90	48	28		
11	2013	85	41	23		
12	2012	81	34			
13	2011	78	26			
14	2010	71	23			
15	2009	67				
16	2008	63				
17	2007	59				
18	2006	55				
19	2005	51				
20	2004	45				
21	2003	41				

¹ CATV or Satellite TV equipment (**receiver boxes** including the power cord **aka:** decoder box, set-top box, converter, DVR, de-scrambler, or integrated receiver de-scrambler (IRD)) that is inside the home or building and used by a subscriber should be valued from the Receiver Boxes Schedule. Other receiver equipment or equipment under a different name that performs much the same functions as a receiver and NOT located on the subscriber's premise should be valued from the Headend Schedule. Use the Headend Schedule for equipment at the hub where signals are received from afar and local programs may originate. Use the Distribution Schedule for equipment between the hub and the subscribers (like cable/fiber lines, any signal reboost equipment, etc.), including drop lines from CATV right-of-way to the subscriber's building.

² Satellite dishes, LNBS, and wiring, between the dish and receiver box, should be valued from Schedule 34. However value satellite dishes and LNBS used with CATV on the Headend Schedule. LNBS are low noise block converters that can look like a microphone(s) pointing back at the dish on either the subscriber's premises or at a CATV hub.

SUPPLEMENTAL SCHEDULES

WIRELESS COMMUNICATION SCHEDULES 2024

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column.

		88	41	13	4	35
		383	311	312	313	296
		"E"	"F"	"E"	"E"	None
		20	15	10	8	7
		Antennas & Power Equipment ²			Switches & Other Communication Equipment	
<u>Age</u>	<u>Year</u>	<u>Towers</u>	<u>Buildings¹</u>	<u>Equipment²</u>	<u>Tools³</u>	<u>Equipment</u>
0	2024	100	100	100	100	100
1	2023	100	100	99	98	88
2	2022	100	100	99	98	68
3	2021	100	100	99	98	50
4	2020	100	100	94	85	37
5	2019	100	100	87	75	29
6	2018	100	100	79	63	22
7	2017	100	98	69	50	15
8	2016	99	91	57	36	10
9	2015	95	84	46	29	
10	2014	90	77	35	29	
11	2013	85	71	29	29	
12	2012	81	66	30	30	
13	2011	78	57	31	31	
14	2010	71	48	31	31	
15	2009	67	40	32	32	
16	2008	63	36	33	33	
17	2007	59	38	35	35	
18	2006	55	40	36	36	
19	2005	51	43	39	39	
20	2004	45	46	40	40	
21	2003	41	47	41	41	
22	2002		48	41	41	
23	2001		48	42	42	
24	2000		51	42	42	
25	1999		52	43	43	
26	1998		53	43	43	
27	1997		54	44	44	
28	1996		55	44	44	
29	1995		57	46	46	
30	1994		59	47	47	

¹ The trend source for buildings is Group "F" or M&S building indexes: masonry, wood, & metal.

² Power equipment is generators, transformers, wiring, breaker boxes, and related circuitry.

³ Tools are testing equipment and hand tools.

SUPPLEMENTAL SCHEDULES

ISP (Internet Service Provider) SCHEDULES 2024

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column.

		88	41	39	40
		383	311	389	388
		"E"	"F"	CPI-PPI 2	CPI
		20	15	7	4
		For Satellite & Other Non			
		Line of Site ISPs ⁴ ,			
		<u>CPE ONLY</u>			
<u>Age</u>	<u>Year</u>	<u>Line of Site¹</u> <u>Towers</u>	<u>Tower Site</u> <u>Buildings²</u>	<u>Line of Site</u> <u>APE & CPE³</u>	
0	2024	100	100	100	100
1	2023	100	100	94	87
2	2022	100	100	82	63
3	2021	100	100	70	43
4	2020	100	100	57	21
5	2019	100	100	44	10
6	2018	100	100	30	
7	2017	100	98	17	
8	2016	99	91	10	
9	2015	95	84		
10	2014	90	77		
11	2013	85	71		
12	2012	81	66		
13	2011	78	57		
14	2010	71	48		
15	2009	67	40		
16	2008	63	36		
17	2007	59	38		
18	2006	55	40		
19	2005	51	43		
20	2004	45	46		
21	2003	41	47		
22	2002		48		
23	2001		48		
24	2000		51		
25	1999		52		
26	1998		53		
27	1997		54		
28	1996		55		
29	1995		57		
30	1994		59		

- ¹ With "Line of Site", subscribers receive their wireless signal from a tower or axis point, rather than directly from a satellite.
- ² The trend source for buildings is Group "F" or M&S building indexes: masonry, wood, & metal.
- ³ Line of Site carriers will need the use of Backhaul and Axis Point Equipment (APE), and Consumer Premise Equipment (CPE). Backhaul life estimates should be similar to APE, and thus should also be assessed using Schedule 39, Function Code 389. See footnote 5.
- ⁴ Unless: uplink equipment is stationed in your county to send signals to an orbiting satellite, the ISP owns hard wire lines to send signals to subscribers, or maintains a local manned business office, then Satellite and other "Non Line of Site" Providers will usually just have CPE. Certain CPE items should not be valued from Schedule 40; see footnote 5.
- ⁵ Within CPE on the subscriber's premise: for dishes (but not antenna radios and any related power cord), exterior mounts, wiring and wiring to modems (but not modems and any related power cord), use Schedule 34 Function 314 on page 20.