

MULTNOMAH COUNTY 2019-2020

Personal Property Valuation Factors

Age/Life								
CODE	14	15	2	3	1	4	5	
Year Acquired	3A Years	3B Years	4/5A Years	5B Years	5C Years	7 Years	8 Years	Year Acquired
2018	.70	.65	.58	.75	.75	.76	.83	2018
2017	.20	.45	.32	.60	.50	.60	.73	2017
2016	.15	.30	.19	.47	.35	.43	.63	2016
2015	.15	.30	.10	.39	.30	.32	.56	2015
2014	.15	.30	.07	.30	.25	.23	.49	2014
2013	.15	.30	.07	.30	.25	.14	.42	2013
2012	.15	.30	.07	.30	.25	.10	.37	2012
2011 & Older	.15	.30	.07	.30	.25	.10	.30	2011 & Older
	Crane & Bowling Games Flipper Games, Pinball Machines Video Games Pallets - or 50% cost	Barber & Beauty Hand Tools Chain Saws Costumes, Uniforms, Tuxedos, & Formal Rentals Hotel Linens Mannequins Non-commercial VCR/DVR, DVD or CD Players. Non-commercial Video Cameras	Back-Up Systems CAD-CAM Equipment Cell Phones\Smart Phones Digital Copiers (Newer) Digital Kiosks E-Readers LAN Equipment: Routers, wiring, cabling Non-comm Digital camera Oak Wine Barrels - one time use Palm Pilots & accs. Personal Computers & Accessories: CD burners Modems Plotters Printers Scanners & PC Hardware Upgrades IPad / iPod Servers VOIP	Amusement Devices & Juke Boxes, Air Hockey Automatic Teller Mach. (ATM) / Touch- Screen Kiosk Badge Reader Batteries/UPS Cardlock System (Readers) Old Cash Register; Pay Phones Cash Dispenser Check Printer Coin Counting machines/sorter Commercial Photo Processing (NOT COMM. CAMERA EQUIP.) Commercial Tents Drones Electronic Test Equip. Electronic Time Clocks Engine Analyzer & Auto Diagnostic Test Equipment Fax Machine GPS/On Star Communication Flower Display Stands Gambling/Gaming equipment Medical-Dental Hand Tools Phone Equipment & systems Postage Meter / Scale Radio & TV Service Equipment Rental Furniture/Rent to Own VSAT Systems High Tech - Medical Diagnostic	3D Printers Audio/Visual Equip (A/V) Projectors, Smartboards Bar Code-Symbol/Express Mail Equip Calculators Computer to Plate (CTP) Handheld Scanners Copy Machines - Analog (old) Land Survey Equipment Microphone Music CD's POS Cash Register Terminal Processors (Offset Printing) Radio/TV Broadcast Equip. Recording Studio Equip. Video Networking Zebra Printers	Cable Casting Equip Credit Card Reader / Signature Pads Digital Pharmacy Pill Dispensing Electric Shopping Carts Karaoke Machine Main Frame Computer Systems & peripherals including terminals, storage devices, wiring, backup systems, and related hardware Video Lottery High Tech Electronic Medical	1-Hour Photo Labs Cardio/Computerized Fitness Equip Coinstar Machine Ice Cream Cases (portable) Movie Kiosk (Red Box) Pay Phone Pool Tables Portable Restrooms Retail Grocery Checkout Stand & Scanners Shopping Carts	
	Video & DVD Rental: Videos: \$2 per tape DVDs (2014) \$14 (2013) \$8 (Prior) \$5 p/DVD Blu Ray: (2014) \$30 (2013) \$20 (Prior) \$15 Video Game Cartridge: Assessed at 33% of cost. No cost information: \$25.00 p/cartridge with no further depreciation.							

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Personal Property Valuation Factors

Age/Life

CODE	6	7	8	11	12	13	Year Acquired
Year Acquired	10 Years	12 Years	15C Years	15B Years	15A years	14 years	Year Acquired
2018	.83 Fryer	.85	.88 Lockers	.83	.65	.70	2018
2017	.76 Garbage Compactor	.80	.83 Machine Shop Equip	.73	.63	.67	2017
2016	.66 Gas Station Pumps	.74	.79 Major Medical Equipment	.66	.58	.63	2016
2015	.59 Golf Cart	.68	.74 Man Hole Shield	.59	.52	.59	2015
2014	.52 Golf Course Equip	.61	.71 Manufacturing Equip	.52	.46	.54	2014
2013	.45 Grinder	.56	.66 Medical Diagnostic	.45	.42	.47	2013
2012	.39 Grocery Store Fixtures	.51	.63 Microscope	.39	.38	.42	2012
2011	.37 Heater - Construction Site	.50	.60 Mikes & Gauges	.37	.34	.38	2011
2010	.33 Ice Cream Machine	.44	.57 Mobile Floor Crane	.35	.31	.34	2010
2009	.30 Ice Maker	.39	.54 Mobile Modular Unit	.30	.28	.31	2009
2008	.30 Image Processor (offset prntg)	.34	.51 Movie Theatre Equip	.30	.25	.28	2008
2007	.30 Intercom System	.30	.46 Office Furniture	.25	.23	.25	2007
2006	.30 Lasers	.30	.41 Office Trailer	.20	.21	.20	2006
2005	.30 L.H. Improvements	.30	.37 Offset Printing Presses	.20	.20	.18	2005
2004 & Older	.30 Lawn Maintenance Equip	.30	.30 Paint Booth	.15	.18	.18	2004 & Older
	Air Conditioners Air Impact Tools Apt/Motel/Hotel Furniture Backbar Bakery Equip Baler - Paper Barber/Beauty Equip Blood Pressure Gauge Broiler Bus Cart Butcher Shop Equip Can Opener Counter Can/Bottle Crusher Carpet Cleaner & Dryer Carpet Cleaning Vans Cassette Recorder Centrifuge Check Protector Checkstand Child Care Furniture Clock Coffee Maker Coin-op Laundry Equip Communications Equip Compressor - small/portable Concession Equipment Concrete Blades/Finisher Concrete Bucket/Mixer Cooking Utensils Dehumidifer Dictation Equip Display Case Display Shelving or Rack Drapes/blinds EV Station/Electric Car Charging Fan - Vent, etc. Fitness Equip Food Carts - (portable)	Medical/Dental Lab Equip. Medical Rehab Equip Medical/Dental Surgical Equip Modular Furniture - cubicle Movie Production Equip Musical Rental Equip Office Equip Optical Equipment Photographic Equip Pipe Cutter & threader Pool Lift Portable Lights - Small Printing Equip/Presses Prof. Cameras,digital & film Pumps Radio/Stereo Refrigerator/Freezer Restaurant Equip/Furniture Retail Store Fixtures Roller - Dble Drum Ride On Satellite Dish (TV) Saws Storage Cabinet Tanning Bed & Spray Booth Equip Tattoo Equipment Tavern Equip Television - incl LCD & Plasma Trade Fixtures Transit Level Trash Containers/Drop Boxes - PLASTIC (gallons) Trenchers - All Vacuum Cleaner Vending Carts Veterinary Lab & Surgery Equip Washer & Dryer Woodworking Equipment Workstation/cubicle Furniture	Bowling Alley Furnishings Frozen Food Cases Lab/Medical Refrigerators Refrigerated Cases-grocery/rest. Signs Walk-in Coolers Acetylene/Gas Cylinders Alarm /Security System All Terrain Vehicles (ATV) Auto Repair Equipment Barrels/Rewine - regular Battery Charger or Tester Bench Grinder Brewing Equipment Bulk Plant Equip Cabinet Shop Equip Car Wash Equip Chippers - Large Compressor - large >\$500 Concrete Vibrator Container - storage/shipping Cushman Cart - Gas Décor Drill Press Dry Cleaning Equip Electric Drill Examination Room Cabinet Examination Table Filing Cabinet Fire Extinguish/Protection Equip Floor Jack Free Weights/Dumbbells Gear Oil Dispenser Generator H Frame Hydraulic Press Hand Truck Hoist - Chain/Engine Hydraulic Jack Image Setter (offset Printer) Instrument Table Kegs Kiln Ladder Lathe	Pallet Truck Parts Washer Tank Playground Equipment Portable Lights Porta-Power Tool Power Sweeper Propane Tanks Public Address Systems Safe Saw Mills - Portable Scaffolding Scale Shake Shingle Mill - Portable Sheet Metal Fab. Shelving / Racking Small Hand Tool Sound Equip - Professional Spray Painting Equip Steam Cleaner Sterilizer (Autoclave) Suction Pump Surgical Light or Table Surveillance/Security Equip Tools of trade Tool Chest & Cart Trash & Recycling Drop Boxes - METAL (yards) Trench Box Unlicensed Utility Trailer Unlicensed Vehicle Vacuum Industrial Vacuum Pump Wall Jack Warehouse Equip & Racking Welders Wine Chillers Winery Equipment Workbench	Vending & Dispensing - Machines Zoom Machine Logging Equip: (except Yarders) Delimber Feller Buncher Forward Log Loader Log Stackers Skid Steer Loader Skidder Slash Burner Tree Harvester	Air Compressor - towable Asphalt Plants Backhoe/Excavator Cement Plants Commercial Mower Compaction Equip Cranes Crawler Loader Forklift & Attachments Heavy Crane Light Tower/Towable Man Lift / Scissor Lift Mining Equipment Motor Grader Paving Equipment Reader Board/Traffic Rebar Shear Riding Lawn Mower Rivet Buster Rock Crushers Scraper Sweeper & Broom Wheel Loader/Tractor	