

## SUPPLEMENTAL VALUATION TABLE 'A'

<b>VIDEO ARCADE GAMES</b>		
(Apply the following percent good to the un-trended historical cost)		
Year 1	Year 2	Year 3
60%	37%	20%

<b>VIDEO TAPES, LASER DISKS &amp; DVD's</b>
(Value property in rental inventory only at retail trade level, used tapes held only for sale are exempt business inventory. Price of used tapes for sale reflects liquidation value; retail trade level value must be greater than liquidation value.)
Value at 24% of cost regardless of year—itemized list required, <u>not</u> just lump sum—otherwise \$12 per tape/disk.

<b>WOODEN (Oak) WINE BARRELS AND INNERSTAVES</b>					
(Reference BTA Docket 54989, 2/1/2001)					
(Apply the following percent good to the un-trended historical cost)					
	Year 1	Year 2	Year 3	Year 4	Year 5 or more
Barrels (purchased for Storage)	55%	25%	15%	8%	5%
Barrels (purchased for flavoring)	Exempt	Exempt	Exempt	Exempt	Exempt
Innerstaves (purchased for flavoring)	Exempt	Exempt	Exempt	Exempt	Exempt

<b>BILLBOARDS &amp; POSTER PANELS</b>	
Type of Sign	Current Replacement Cost Per Lineal Foot
Unlighted	\$133
Externally Lighted	\$166
Internally Lighted	\$319
Above replacement costs include one support structure and one face. Multiple faced signs should be adjusted to eliminate a support structure for each additional face as follows:	
Type of Sign	Deduction From Replacement Cost
Lighted / Unlighted 12 x 25'	\$1,062
Lighted / Unlighted 14 x 48'	\$2,675
Lighted / Unlighted 20 x 60'	\$4,140
Signs smaller than 12 x 25' use 40% of above deduction.	
DEPRECIATION -- 4% straight line per year based on effective age to 20% of replacement cost.	

<b>TITLE PLANTS</b>
(Tract Indexes)
(Value each title plant physically located within each county, including title plants for other counties.)
<i>See Supplemental Valuation Table B for rates</i>

<b>COMPUTER SOFTWARE</b>
The 1991 Legislature defined computer software and established valuation methods. Custom Software is exempt. For the 2005 assessment year, canned software shall be assessed as illustrated in the following example:
<ul style="list-style-type: none"> <li> Canned software acquired in 2004 shall be valued at 100% of its full acquisition cost.</li> <li> Canned software acquired in 2003 shall be listed at 100% and valued at 50% of its full acquisition cost.</li> <li> All software, canned or custom, purchased in 2002 and before is exempt.</li> <li> Embedded software is taxable and shall be valued as an integral part of the computer system, machinery or equipment in which it is housed, at the established life of the equipment.</li> </ul>

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