


## 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 (or older)
60%	37%	20%

<b>VIDEO TAPES, VIDEO GAMES, LASER DISKS, &amp; DVDs</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.)
\$13 for video tapes placed in service in 2007 and \$5 for any other year; \$17 for laser disks, DVDs, & video games placed in service in 2007, and \$10 for any other year. 24% of documented Original Cost may be used if an accurate count or estimate of inventory is unknown, but only if the historical or original cost represents retail level.

<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	\$155
Externally Lighted	\$194
Internally Lighted	\$372
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'	\$1,239
Lighted / Unlighted 14 x 48'	\$3,122
Lighted / Unlighted 20 x 60'	\$4,833
For signs smaller than 12 x 25', use 40% of above deduction.	
DEPRECIATION – 4% straight line per year based on effective age to 15% of replacement cost.	

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

<b>COMPUTER SOFTWARE</b>
The 1991 Legislature defined computer software and established valuation methods. Custom software is exempt. For the 2007 assessment year, canned software shall be assessed as illustrated in the following example:
 Canned software acquired in 2007 shall be valued at 100% of its full acquisition cost.
 Canned software acquired in 2006 shall be listed at 100% and valued at 50% of its full acquisition cost.
 All software, canned or custom, purchased in 2005 and before is exempt.
 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.