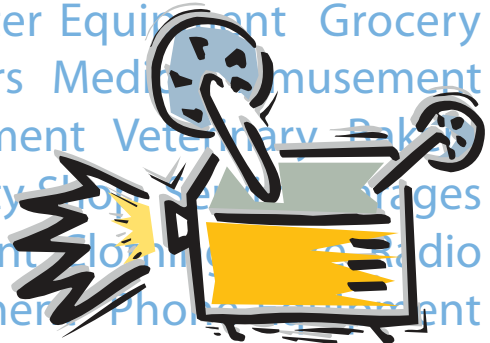
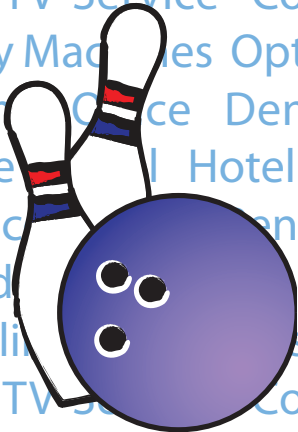
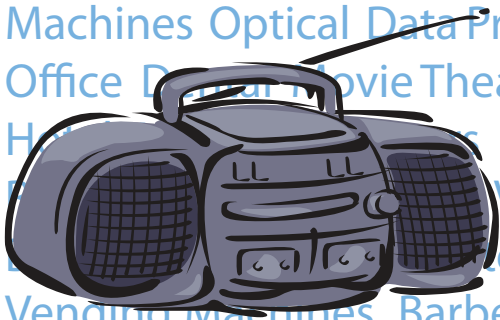


Personal Property Valuation Guidelines 2008



Personal Property Valuation Guidelines 2008

Compiled by
Property Tax Division
Assessment and Taxation Standards Section
Oregon Department of Revenue
Salem, Oregon

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Introduction

The purpose of this publication is to:

- Provide county assessors, county and state appraisers, tax collectors, county boards of property tax appeals, and taxpayers with guidelines to value personal property of typical businesses, and
- Secure uniformity in the assessment of personal property according to Oregon's ad valorem tax laws [ORS 306.120(1)].

This document includes an alphabetical list of business types with typical equipment and cost new as well as information on taxable personal property (with examples shown on Table 1), reporting, valuation, and trade level concept. Table 2 lists *Personal Property Valuation Factors*. A special section on law libraries is located at the back of the document.

The "typical cost new" figures are guidelines only and do not exclude the use of other schedules or valuation information when conditions warrant, provided that the assessor or taxpayer has substantiating market data and documentation. The specific equipment items are not inclusive. They are only those items commonly found or used in the types of businesses listed.

To request a **copy** of this publication (No. 150-303-441), please contact:

Oregon Department of Revenue
Property Tax Division
955 Center Street NE
Salem OR 97301-2555
Phone: 503-945-8278

For **questions** concerning use of the guidelines, please contact:

Personal Property Analyst
Oregon Department of Revenue
Property Tax Division
955 Center Street NE
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The law library section and *Table 2: Personal Property Valuation Factors* (depreciation tables) are available on the Oregon Department of Revenue website at:
www.oregon.gov/DOR/publications.shtml.

I. Personal Property Assessment

A. Taxable Personal Property

Taxable personal property includes machinery, equipment, furniture, etc., used previously or presently in a business, including any property not currently being used, placed in storage, or held for sale. For examples of taxable personal property, see Table 1 on the next page.

“Fixture means personal property that is attached to land or a building and that is regarded as an irremovable part of the real property, such as a fireplace built into a home. Under this definition, lights, cabinets, etc. are fixtures.

The deadline for filing a *Confidential Personal Property Return* is March 3, 2008.

For more information on taxable and exempt personal property, tax return filing, penalties for late filing, and appeals, contact your local county assessor. You may request a copy of the *Personal Property Assessment and Taxation Information Circular* (No. 150-303-661) or contact a Personal Property Analyst at the Oregon Department of Revenue. (See address and phone number information on page iii.)

B. Reporting

The first step in assessing personal property is to obtain a complete listing of all items owned, leased, or rented, in the possession of a business operator, and held or used.

The taxpayer is required by law to provide this information as part of the annual *Confidential Personal Property Return* and must include all detail information requested.

If the *Confidential Personal Property Return* is incomplete, the assessor should return the form and ask the taxpayer to furnish the data needed (ORS 308.285 and ORS 308.290).

When equipment acquisition cost data is lacking from the taxpayer, the *Personal Property Valuation Guidelines 2008* “typical cost new” figures are appropriate as a basis for estimating value.

Although personal property appraisers rely heavily on the data reported by the taxpayer, they should make periodic field audits. Appraisals should be made of the property and records checked to ensure adequate reporting.

C. Valuation

The guidelines are issued to help achieve uniform assessment of tangible personal property. Items of equipment that depreciate at approximately the same rate have been listed in groups under the appropriate age/life column.

Allowance for depreciation must be based on the best information available to the assessor and documented supporting data must be noted for variations in value from the typical. Unique or unusual situations affecting the value of personal property such as preventative maintenance programs, equipment abuse, or equipment being “cannibalized” should be discussed with the local county assessor.

In valuing equipment, the method is essentially the same whether the property is reported on a **Cost New Basis** or **Secondhand Cost Basis**. However, when the items are reported on a Secondhand Cost Basis, the appraiser must estimate an original cost new for those items before using the valuation method.

D. Trade Level Concept

In Oregon, all personal property is valued at the user or consumer level. However, there are five levels of trade you should be aware of and understand.

1. Manufacturer's Level

This level is acknowledged when the property is in the hands of the manufacturer and in the local manufacturer's plant.

2. Wholesale Level

As property moves through the channels of trade, it increases in value by virtue of freight, overhead, and intracompany profit. These costs are added to the property regardless of ownership. When the property moves from the manufacturer's level to the wholesale level, the increments of cost must be recognized.

3. Distributor Level

In some cases, this level is synonymous with the wholesale level. However, in certain cases there is a difference and, if so, must be recognized.

4. Retail Level

This will include the full "laid down cost" of the inventory up to this point. The increment of cost/value here is quite substantial since the inventory has moved to the level where it will be sold to the user or consumer.

5. User or Consumer Level

At this level, the property has reached its final destination and now contains all associated costs. This level is representative of market value to the consumer.

Explanation of Age/Life Years

Several items in Table 1 have multiage/life years that appear after their names. This means there is more than one item of taxable personal property that is used in this type of business. The proper factor can be obtained by looking up the age/life of that particular item of personal property.

Example: Under Aircraft equipment, one would find age/life numbers of:

3 5 10 15

This means that items in this field have different years of life.

3 year may be a computer;
5 year may be a calculator;
10 year may be a TV set;
15 year may be a set of tools.

Many of the age/life factors apply to a single item and therefore do not have multiage/life years.

1. Valuation Method for Equipment Reported on Cost New Basis

The recommended method for valuing equipment is:

- a. Locate the Valuation Factor for the year of acquisition from Table 2.
- b. Multiply the reported cost new by the Valuation Factor. The result is the market value of the item.

Example: $\text{Cost} \times \text{Valuation Factor} = \text{Market Value}$

$$\$450 \times .63 = \$284 \text{ Market Value}$$

2. Valuation Method for Equipment Reported on a Secondhand Cost Basis

When equipment costs are reported on a Secondhand Cost Basis, the appraiser must estimate the original cost new of the item. This cost-new estimate is multiplied by the Valuation Factor for an indication of current market value. To estimate the original cost new of secondhand equipment, these sources of information are recommended:

- Analysis of local sales transactions;
- Advertisements in local trade and news publications;
- Comparisons with other personal property returns;
- Opinions of local equipment dealers and users;
- Published price guides.

3. Process to Estimate Real Market Value

Step 1: Determine appropriate Valuation Factor from Table 2, *Personal Property Valuation Factors*.

Step 2: Determine the knowns:

- Original cost new or acquisition cost and date;
- Age;
- Valuation Factor.

Step 3: Calculate estimated real market value.

Example 1: Estimate real market value from original cost new.
Use 15-year age/life column (Table 2).

Knowns: Original cost new	\$25,000
Age or estimated age	10 years
Valuation Factor	.54

$$\$25,000 \times .54 = \$13,500 \text{ Real Market Value}$$

(Original cost new \times valuation factor = real market value)

Example 2: Estimate real market value from acquisition cost.
Use 15-year age/life column (Table 2).

Knowns: Acquisition cost \$13,500
 Age estimate 10 years
 Valuation Factor .54

$\$13,500 \div .54 = \$25,000$ Est. original cost new
(Acquisition cost \div valuation factor = Est. original cost new)

Year 10 $\$25,000 \times$ Factor of .54 = \$13,500 Real Market Value
Year 11 $\$25,000 \times$ Factor of .51 = \$12,750 Real Market Value
Year 12 $\$25,000 \times$ Factor of .46 = \$11,500 Real Market Value

Example 3: Estimate real market value if age is unknown.

Determine Valuation Factor.
Use 15-year Age/Life column (Table 2).

Knowns: Acquisition cost \$13,500
 Original cost new \$25,000

$\frac{\text{Acquisition cost}}{\text{Original cost new}} = \text{Valuation Factor}$

$\frac{\$13,500}{\$25,000} = .54$ Valuation Factor

.54 Valuation Factor is equal to 10 years old

Year 10 is $\$25,000 \times .54 = \$13,500$ Real Market Value
Year 11 is $\$25,000 \times .51 = \$12,750$ Real Market Value
Year 12 is $\$25,000 \times .46 = \$11,500$ Real Market Value

4. Minimum Value

Studies show equipment maintained in operating condition eventually stabilizes at a minimum value level. This applies particularly to older serviceable equipment which continues as a functional item.

Determine minimum value by multiplying equipment's cost when new by the lowest figure listed in Table 2, *Personal Property Valuation Factors*.

Example: Determine Minimum Value.

Use 15-year age/life column.

Cost New \times Valuation Factor = Minimum Value

$\$25,000 \times .30 = \$7,500$ Minimum Value

Table 1
Examples of Taxable Personal Property to be Reported

Age/Life	Age/Life	Age/Life	Age/Life
Air conditioners	10	Freezers	10
Aircraft equipment	3	Frozen food cabinets	12
Amusement devices	5	Golf carts	10
Art work	100%	Golf course equipment	10
ATM machines portable	5	Handpieces (dental)	5
Auto diagnostic electric	15	Heavy equipment	14
Auto repair	15	High-Tech medical diagnostic	5
Backbars	15	High-Tech medical electronic	7
Bakery equipment	10	Hospital equipment	5
Barber shop equipment	10	Hotel/motel equipment	10
Battery chargers	15	Ice cream machines	10
Beauty shop equipment	10	Ice making machines	10
Bowling equipment	12	Juke boxes	5
Bulk plant	15	Landscaping equipment	3
Butcher shop	10	Laser equipment	5
Cabinet shop equipment	15	Lathes	15
Calculators	5	Libraries	Special
Cameras (digital)	6	Linens	50%
Cameras (non-digital)	10	Log bunks	50%
Car wash equipment	15	Logging equipment	15
Cash register	5	Machine shop equipment	15
Chain saws	3	Manufacturing—general	15
Chairs	15	Meat processing equipment	10
Child care furniture	10	Medical diagnostic	15
Coin-op laundry equipment	10	Medical lab equipment	10
Computers	4	Medical office	15
Construction tools	3	Mining equipment	15
Copiers	4	Mobile radio/phones	5
Costume/tuxedo/bowling shoes rentals	3	Mobile yard equipment	15
Decor	15	Modular offices	15
Dental equipment	5	Molds (Table 4)	3
Desks	15	Movie production equipment	10
Dictation equipment	10	Motel furniture fixtures	10
Dies (Table 4)	3	Musical instrument rentals	10
Dry cleaning equipment	15	Newspaper equipment	10
Dryers	10	Nursing home equipment	10
Electronic manufacturing	3	Office fixtures	15
Fiberglass/boat molds (Table 4)	3	Office furniture	15
Filing cabinets	3	Office machines	10
Fingerprint scanners	15	Pallet jacks	10
Fish processing	5	Pallets/bins/crates	15
Fitness equipment	3	Pay phones (leased)	50%
Fork lift trucks	8	Photographic equipment	8
Foster home furniture and supply	10	Pinball	10
Free standing appliances	10	Pool tables	3
		Popcorn machines	8
		Printing equipment	10
		Professional equipment	3
			5
			10
			15

Fixed Load and Mobile Equipment (10, 14, 15)

Air compressors	10
Air drills	15
Asphalt plants	15
Asphalt spreaders	15
Backhoe/Loaders	15
Bituminous mixer	15
Bituminous plants	10
Bituminous spreaders	15
Carryalls	15
Cement mixers/Spreaders	15
Crusher/Crushing plant	5
Crawler Cranes/Tractors	10
Ditchers/Diggers	15
Earthmoving scrapers	5
Electric generating equipment	10
Excavators	15
Fork lifts	5
Front end loaders/Bucket loaders	15
Log loaders	15
Mixmobiles	15
Motor graders/Leveling graders	15
Paving equipment	14
Portable storage bins	10
Portable storage tanks	10
Portable shop	15
Power hoists	15
Power shovels	3
Roadrollers/Sheepsfoot rollers	10
Sand classifiers and drags	15
Sawmill portables	10
Scarifiers and rollers	Same as medical
Scrap metal balers	\$1.00
Scrubber screens and plant feeders	3
Welder	3
Wiring equipment	Special

Table 2
Personal Property Valuation Factors

Year Acquired	3 Years	3 Years	4 Years	5 Years	5 Years	5 Years	7 Years	8 Years
2007	.71	.65	.49	.58	.75	.75	.76	.83
2006	.20	.45	.33	.32	.60	.50	.60	.73
2005	.15	.30	.13	.19	.47	.35	.43	.63
2004			.07	.10	.39	.30	.32	.56
2003				.07	.30	.25	.23	.49
2002							.14	.42
2001							.10	.37
2000								.30
1999								
1998								
1997								
1996								
1995								
1994								
1993 & older								
	Flipper Games Video Games	Barber & Beauty Hand Tools Chain Saw Costumes/Tuxedo/ Bowling Shoes Rentals Pagets Video & DVD Cameras & Recorders, Photo	Oak Wine Barrels	CAD/CAM Equipment Digital Cable Box Converters Digital Cameras Digital Copiers Digital Kiosks DVD Kiosks Micro-computers Palm Pilots—PDAs Personal Computers and Peripherals Robotics Word Processors	ATM Portable Machines Amusement Juke Boxes Auto Diagnostics—Electric Blood Pressure Gauge Cash and Coin Dispensing Machine Cash Register Cellular Phone Christmas Decorations—Exterior Coin Master Machines Coinstar Machines Diagnostic Scanners Digitizers Electronic Cash Registers Electronic Test Equipment Engine Analyzer FAX Machine Fingerprint Scanner Flower Display Stands Hand-held Scanners High-Tech Medical Diagnostic Lab Equipment Medical-Dental Hand Tools Mobile Phone/Radio Phone Equipment Phone System Point of Sale Systems Radio & TV Repair Equipment Rental Furniture Scanner Tanning Equipment Testing Equipment Timing Light Ultrasonic Medical Equipment Wine Barrels	A/V Equipment Analog Copiers Calculators	Anesthesia Machine Christmas Decorations— Interior Data Processing Heart Monitor High Tech Medical Electronic Equipment Lottery Video Terminals Mainframes and Peripherals Microscope	Cardiovascular/ Computerized Conditioning Fitness Equipment Grocery Equipment Pay Phone Pool Tables Shopping carts (all) Time clocks

NOTE: As long as an item remains available for use, regardless of age, the valuation factor will not be less than the lowest factor shown.

EXAMPLE:
Amusement Juke Boxes Purchased in 2007
Cost New \$10,000
Valuation Factor .75 (7 year table)
Cost x Valuation Factor = Depreciated Value
 $10,000 \times .75 = 7,500$

VIDEO:
Rental tapes to be reported at cost and assessed @ 24% of cost.
If no cost information, then use: videos (2007) - \$13.00; videos (2006 & prior) - \$5.00; DVDs (2007) - \$17.00; DVDs (2006 & prior) - \$10.00

Table 2 (continued)
Personal Property Valuation Factors

Year Acquired	10 Years							12 Years
2007								.85
2006								.80
2005								.74
2004								.68
2003								.61
2002								.56
2001								.51
2000								.50
1999								.44
1998								.39
1997								.34
1996								.30
1995								
1994								
1993 & older	Acoustic Gun Actuated Powder Fastener Adding Machine Air Compressors - Small (Port.) Air Conditioner Air Impact Tools: Air Boards, Air Drills, Mechanical, Nailers, Pavement Breaker, Ratchets, Staplers, Wrench Apt. Motel & Hotel Furnishings Arch Spreader Arrow Board - Solar Powered Auger Backfill Tamper - Air Bakery Equip. Barber & Beauty Equip. BBQ Grill/Broiler-Propane Blower - Back Pack Breaker - Gasoline Broiler Bus Cart Butcher Shop Equip. Cameras Can Opener/Counter Can/Bottle Crusher Carpentry Hand Tools Carpet Blower Dryer	Carpet Cleaner Centrifuge Checkstands Child Care Furniture Chippers - Small Chisel - Air Circular Saw Clay Digger - Air Clock Clothing Store Furnishings Coffee Maker Coin-op Laundry Equip. Come-A-Long Concrete Blades Concrete Bucket Concrete Finisher Concrete Mixer Condensing Units Construction Heater Cooking Utensils Core Drill Machine Core Vacuum Pump Cotton Candy Machine Cut-off Saw Data Proc. Furn. Debris Dumper - 1 Yard Demo Hammers Diamond Core Bit Dictation Equip.	Display Cases Display Racks Drapes Dryer Drywall Lift Electric Drill Electric Eel Electronic Transit Level Excavator - Mini Fan - Floor or Portable Finish Sander - Orbital Fitness Equip. Floor Polisher Freezer Fryer Garbage Compactor Gear Puller Golf Course Equip. Gondolas Grinder Grocery Store Shelving Hand Drills Hand Saws Hand Tools Heat Gun Hole Hog Ice Cream Machine Ice Machine Ice Maker	Intercom System Jig Saw Lawn Maintenance Equipment Aerators, Blowers, Hedge Trimmer, Lawn Edger, Lawn Mowers, Thatcher, Tillers, Weed Eaters Level Builders Magnet - Standard Hand Measuring Wheel Meat Processing Equip. Medical Lab Equip. Medical Rehab. Equip. Medical Surgical Equip. Metal Detector Mitre Saw Mortar Mixer Movie Production Equip. Musical Rental Equip. Office Equip. Oiler with Pan Optical Equip. Overseeder - Lawn Ozone Machine Paint Sprayer - Airless Paper Bailer Photographic Equip. Pipe Cutter Pipe Threader Powered	Polisher - Car Polisher/Sander Popcorn Machine Portaband Saw Portable Engine Stand Portable Lights - Small Post/Fence Driver - Air Power Distribution Panel Power Planer - Hand Held Power Snake Pressure Washer Pumps Radio Radio/TV Broadcast Equipment Refrigerator Restaurant Equipment Retail Store Fixtures Rock Drill - Air Roller - Dbl Drum Ride on Rotary Hammer Router Sander Belt Satellite Dishes Sawzall Scaller Needle - Air Small Screw Gun - Auto Feed Screwdriver - Electric Self Leveling Laser	Shipping Container Small Hand Tools Sod Cutter Space Heaters Stereo (includes CD Players) Storage Cabinets Television Tile Saw Tile Stripper - Electric Tine Tiller - Front Torch Set Cart Transmission Jack - Small Trencher Trencher - Riding Trencher - Walk Behind Trolley TV/Radio Broadcast Typewriter Vending Carts Vent Fans Vib Plate MD Narrow Wallpaper Steamer Washer & Dryer Water Ram Wet/Dry Vacuum	Bowling Alley Furnishings Refrigerated Cases & Frozen Food Cases Walk-in Cooler Walk-in Freezers	

Table 2 (continued)
Personal Property Valuation Factors

Year Acquired	14 Years	15 Years	15 Years	15 Years			
2007	.70	.65	.83	.88			
2006	.67	.63	.73	.83			
2005	.63	.58	.66	.79			
2004	.59	.52	.59	.74			
2003	.54	.46	.52	.71			
2002	.47	.42	.45	.66			
2001	.42	.38	.39	.63			
2000	.38	.34	.37	.60			
1999	.34	.31	.35	.57			
1998	.31	.28	.30	.54			
1997	.28	.25	.30	.51			
1996	.25	.23	.25	.46			
1995	.20	.21	.20	.41			
1994	.18	.20	.20	.37			
1993 & older	.18	.18	.15	.30			
Air Compressor - Large (Stationary) Backhoe Buggy 16 Cu Ft Power Bush Hog Tractor Commercial Mower Compaction Equip. Crawler Loader Crawler Tractor Dozers Excavators Farm Tractors (nonfarming) Fork Lift Forklift Work Basket Hydraulic Excavator Landscape Tractor Light Tower - Towable	Machine Skate Man Lift Mini Excavator Mobile Equipment Motor Grader Rebar Shear Riding Lawn Mower Rivet Buster Scissor Lifts Sweeper & Boom Tiller Tractor Tractor Loader Traffic Control - Arrow Board Wheel Loader Wheel Tractor	Delimber Dozer Low Ground Press Dozer Standard Track Feller Buncher Forward Log Loader Log Stacker Logging Equipment Pusharounds Rod Runner Roller - Single Drum Skid Steer Loader Skidder Skidder Steer Auger Skidder Steer Planer Attachment Slash Buster Tree Harvester Yarder (not exempt)	Vending Machines.	Alarm Systems Arc Welder Auto Repair Equip. Backbars Battery Chargers Battery Testers Bearing Packer Bench Grinder Boats-Fiberglass (Unlic.) Brake Bleeder Bulk Plant Equip. Cabinet Shop Equip. Car Wash Equip. Chain Hoist Chippers - Large Compressor— Stationary Concrete Equip. Concrete Vibrator Decor Distributor Machine Drill Press Dry Cleaning Equip. Electric Welder Exam. Rm. Cabinets Exam. Table Filing Cabinet	Fire Extinguisher Fire Protection Equip. Floor Jack Free Weights Gas Cylinders Gas Welder Gear Oil Dispenser Generator "H" Frame Hyd. Press Hand Trucks Hardwood Edger Hardwood Sander Headlight Aimer Hydraulic Jack Instrument Table Jack - Wall Lathes Log Splitter Lube Equip. Machine Shop Equip. Major Medical Equip. Manhold Shield Medical Office Mikes & Gauges Mining Equip. Mobile Floor Crane Movie Theatre Equip.	Non-Rental Pianos Office Furniture Office Trailer Oil Drain Receiver Painting Equipment Pallet Jacks Pallet Truck Parts Washer Tank Portable Lights - Lrg Porta-power Tools Power Sweeper Printing Equipment RanCT11 Roust A Bout Safes Saw Mill Portable Scaffolds Scales Service Garage Tools Shake Mill Portable Sheet Metal Fab. Shelving Shingle Mill Portable Signs Soud Equip. Spark Plug Cleaner Steam Cleaner	Sterilizer Stump Grinder Suction Pump Surgical Light Surgical Table Tire Equipment Tool box Tool Chest & Carts Tool Storage Bin Transmission Jack - Lrg Trench Box Unlicensed Vehicles Util. Trailer (unlic.) Vacuum - Industrial Warehouse Equip. Welder - Wire Feed Wheel Balancer Wine Chillers Winery Equipment- Stainless Steel Woodworking Equip. Workbench X-Ray Equipment

Table 3
High-Tech Medical Valuation

High-Tech Medical Diagnostic 5 Years	High-Tech Electronic Medical 7 Years	Medical Diagnostic 15 Years
Cardiac Ultrasonic Scanners, CAT (Comp Tomography) Scanners, Diagnostic Ultrasounds, General Ultrasonic Scanners, MRI (Magnetic) Scanners, Nuclear Medicine Cameras, Ob/Gyn Ultrasonic Scanners, PET Scanners (Positron) Emission, All Portable Units of Same.	Patient Service Related, i.e., Monitors of all Kinds, Anesthesia Monitors, Apnea Monitors, Blood Pressure Monitors, Chart Recorders, Defibs, Detox Analyzers, Dopplers, EEG Machines, EKG Machines, External Pace Makers, Heart Rate Devices, Neurological Monitors, Oximeters, Oxygen Analyzers, Spirometers, Systolic Monitors, Temperature Monitors.	Angiographic X-ray Units, Chest X-ray Units, Dental X-ray Units, Fluorographic X-ray Units, Mammographic X-ray Units, Medical Laser Units, Portable X-ray Units, Radiographic X-ray Units, Special Procedure X-ray Units, All Portable Units of Same.

Table 4

Molds, Patterns, Jigs, Dies, Fixtures, Forms, Tooling

Depreciation Schedules

Effective January 1, 2007

2007 Personal Property Table

	MOLDS LONG LIFE	MOLDS SHORT LIFE
Depreciation Code	ML	MS
Age/Life of Asset	10 Years	3 Years
Year of Mfg.		
2007	0.77	0.65
2006	0.60	0.25
2005	0.46	0.15
2004	0.36	0.00
2003	0.28	0.00
2002	0.22	0.00
2001	0.17	0.00
2000	0.13	0.00
1999	0.10	0.00
1998	0.00	0.00
1997	0.00	0.00
1996	0.00	0.00

Molds, long life, includes Molds, Patterns, Jigs, Dies, Fixtures, Forms, and Tooling that are physically designed for a long service life and the parts produced have long product lives. Examples include: molds for plant pots used by nurseries and patterns used to cast replaceable wearing parts on mining equipment.

Molds, short life, includes Molds, Patterns, Jigs, Dies, Fixtures, Forms, and Tooling that have short product lives. Examples include: an injection mold for plastic parts of a high-tech device or a mold used in heavy production that wears out relatively quickly.

II. Valuation Guidelines for Typical Businesses and Equipment

AMUSEMENT

Item	Typical Cost New
Games:	
Basketball Games	\$4,995
Billiard Tables (complete*)	
7 foot	2,495
8 foot	2,695
9 foot	2,895
Extra set of Cue Balls (replacement cost)	85
Extra Cue Stick (replacement cost)	19
Extra set of all accessories (replacement cost)	325
Countertop Touch Machine	3,495
Deluxe "Sit-Down" Video	\$14,995/17,995
Electric Crane Machines	
32" wide	3,295
60" wide	7,495
Flipper & Arcade:	
Bowlers & Shuffles	3,695
Flipper Games	3,995
Kiddie Rides	3,295
Music:	
CD Players (loaded)	6,995
CD Players (unloaded)	5,495
Digital Downloading Jukebox	7,995
Pool Tables (complete*)	
7 foot	2,495
8 foot	2,695
Pool Table Light	200
Redemption Machines	\$3,995-14,995
Video and TV	3,995

* Complete includes freight and set-up, set of balls, rack, 4-cue sticks, wall mount cue stick rack, crutch cue, and table dust cover.

APARTMENT, HOTEL AND MOTEL

Apartment

Item	Typical Cost New		
	Fair	Average	Good
Armoire	\$285	\$ 305	\$ 505
Beds			
Queen—set (includes mattress, box spring, and frame)	255	305	450
Double—set (same)	230	290	400
Bookcase	120	192	270
Chest	340	300	280
Cocktail Table	105	160	255
Credenza	210	300	365
Dinette Set—Table and 4 Chairs	265	540	680
Drapes—Per Window		125	180
Dresser	280	350	445
Floor Lamp	36	50	125
Game Table (30 inch)	100	130	190
Headboard—Queen/Double	50	100	140
Love Seat	390	540	770
Mirror	50	60	90
Nightstand	105	150	235
Occasional Table	140	225	285
Pictures (each)	35	50	90
Pillows	10	15	25
Pit Groups—Per Piece		425	615
Recliner		320	480
Refrigerator		695	785
Sectional Units		835	1,675
Side Chairs	70	100	140
Sleeper Sofa—Queen		700	980
Sofa		560	980
Table Lamp	35	55	90
TV	240	345	420
Upholstered Chair	100	170	345
Washer & Dryer (Coin-op), per pair		2,620	3,495

APARTMENT, HOTEL AND MOTEL (CONT.)

Hotel and Motel

Item	Typical Cost New		
	Fair	Average	Good
Armoire	\$ 305	\$ 450	\$ 650
Beds (Includes Mattress, Box Spring, & Frame)			
King	450	530	630
Queen	305	365	470
Double	270	305	440
Twin	225	260	420
Clock Radio with CD	60	95	155
Coffee Maker—4 cup	35	45	55
Credenza—4-drawer	270	480	660
Credenza—2-drawer	250	330	560
Crib	155	190	210
Desk	160	265	440
Desk Chair	130	170	265
Drapes (60 × 40)	95	135	165
Dresser—4-drawer	320	355	400
Dresser—6-drawer	455	760	1,025
DVD Player	65	160	225
Floor Lamp	45	70	95
Game Table	130	160	215
Hair Dryer	35	40	65
Headboards—Queen/Double	100	200	310
King	125	225	325
Ice Machine	5,710 – 6,715		
Iron	25	40	60
Ironing Board	20	25	30
Iron/Ironing Board Combo	115	120	
Lounge Chair	105	215	310
Low Chest—3-drawer	260	300	450
Luggage Cart	290	400	630
Luggage Rack—Metal Folding	30	40	60
Maid's Cart (Housekeeping)	450	605	925
Mirrors	50	80	130
Nightstands			
Wall Mounted	110	155	165
Free Standing	125	220	375
Pictures	25	35	80
Radio	10	20	25
Roll-A-Way Beds	220	285	390
Round or Game Table	120	125	225
Sleeper Sofa—Queen Size	615	905	1,105
Slider	220	360	460
Spreads—Queen	50	90	110
Table Lamp	35	60	105
Towels & Bedding (per single unit)	310	385	425
TV Stand	95	100	105
TV 19-inch Color, w/remote control	330	360	
TV 25-inch Color, w/remote control	435	465	490

APARTMENT, HOTEL AND MOTEL (CONT.)

Hotel and Motel

Item	Typical Cost New		
	Fair	Average	Good
TV 27-inch Color, w/remote control	490	535	570
TV Flatscreen w/remote control	430	825	1,090
Video Player	50	100	130
Wall Hanging Lamp—Single Arm	30	45	60
Double Arm	60	90	105
Washer & Dryer (Coinop) per pair	1,875	2,620	3,495

V.I.P. rooms, add \$2,540 if unit is furnished with round or heartshaped bed.

APARTMENT, HOTEL AND MOTEL (CONT.)

Hotel and Motel

Hotel and Motel Typical Unit Costs include these items:

Single Rooms

Fair Quality

Double Bed
Frame
Headboard
Table Lamps (3)
Dresser/Desk
Desk Chair
Lounge Chairs (2)
Mirror
Pictures (3)
Luggage Rack—Metal
Spread
TV 19-inch
Towels & Bedding
Drapes
Game Table

Average Quality

Queen Bed
Frame
Headboard
Table Lamps (3)
Dresser/Desk
Desk Chair
Game Table
Lounge Chairs (2)
Mirror
Pictures (2)
Luggage Rack—Metal
Spread
TV 20-inch
Towels & Bedding
Drapes

Good Quality

Queen Bed
Frame
Headboard
Table Lamps (3)
Low Chest
Dresser/Desk
Desk Chair
Game Table
Lounge Chairs (2)
Mirror
Pictures (3)
Luggage Rack—Wood
Spread
TV 25-inch or 27-inch w/remote
Towels & Bedding
Drapes
Floor Lamp
Clock Radio
Iron
Ironing Board
Coffee Maker
Hair Dryer

Double Rooms

Fair Quality

Double Beds (2)
Frames (2)
Headboards (2)
Table Lamps (2)
Dresser/Desk
Desk Chair
Tub Chairs (2)
Mirror
Pictures (2)
Luggage Rack—Metal
Spreads (2)
TV 19-inch
Towels & Bedding (2)
Drapes

Average Quality

Queen Beds (2)
Frames (2)
Headboards (2)
Table Lamps (2)
Dresser/Desk
Desk Chair
Game Table
Tub Chair (2)
Mirror
Pictures (2)
Luggage Rack—Metal
Spreads (2)
TV 20-inch
Towels & Bedding (2)
Drapes
Nightstand (1)

Good Quality

Queen Beds (2)
Frames (2)
Headboards (2)
Table Lamps (2)
Low Chest
Dresser/Desk
Desk Chair
Game Table
Lounge Chairs (2)
Mirror
Pictures (3)
Luggage Rack—Wood
Spreads (2)
TV 25-inch or 27-inch w/remote
Towels & Bedding (2)
Drapes
Floor Lamp
Clock Radio
Iron
Ironing Board
Coffee Maker
Hair Dryer

BAKERY

Item	Typical Cost New	Installation Cost
Bagel Display (Self-service, Refrigerated)	\$ 6,000	\$ 400
Baker Label Printer	2,900	
Bench, Ingredient	600	
Bread Divider	6,385	
Bread Rack, Midget	1,500	
Bread Slicer and Bagger	6,340–7,300	
Bun Divider, Rounder	6,500	
Bun Slicer	800	
Cart, Cake Box	920	
Case, Bakery		
Refrigerated		
144" W × 54" H	12,000	
96" W × 54" H	8,000	
Nonrefrigerated		
57" W × 85" H w/doors	3,500	
75" W × 85" H w/doors	4,000	
57" × 30" × 85" (Self-service)	3,500	
75" × 30" × 85" (Self-service)	3,800	
Cookie Display	980	
Cookie Machine	2,145	
Dishwasher	15,000	
Donut		
Cutter	700	
Depositor	980–1,820	
Fryer - Electric	2,940–3,960	
Fryer - Gas	3,450–4,450	
Glazer	2,500	
Hood, Donut Fryer 4½ feet × 8½ feet	5,000	
Icing Finisher	1,000–3,360	
Machine	1,000	
Proofer	6,500	
Dough Hook 40-Quart	350	
Dough Sheeter	4,750	
Freezer, Bakery—8 × 10	4,500	
Glazer	525	
Heavy Duty Wire Whip	363	
Kook-E-King	4,500	
Mixers, Bakery		
20-Quart	3,190	
60-Quart	6,000	
80-Quart	8,800	
150-Quart	15,900	
Molding Machine, French Bread	5,400	
Oven, Bakery	15,800	3,300
Oven, Pan	6,250–19,100	
Pastry Filling Injector	1,410	
Pot Rack	312	

BAKERY (CONT.)

Item	Typical Cost New	Installation Cost
Projector, Designer	\$ 460	
Proofer	6,500	
Retarder (walk-in)	3,500	
Sink, Bakery	1,300	\$100
Spice Rack, 8 feet	705	
Stove:		
Pastry	654	
Candy	897	
Table		
Bakery Decorate	1,000	
Bakery Display	290	
Bakery Euro	3,212	
Bakery Icing	1,415	
Bakery Mapletex	1,410	
Bakery Scaling	756	
Bakery Work 3' × 10' Stainless Steel	665	
Bakery Work 4' × 8' Mapletex	1,125	
Wire Shelving and Accessories (unassembled breakdown)		
Dunnage Racks (base for wire rack assembly)		
Stationary Rack (1-inch tubing, 1,500-pound capacity)		
18" × 36"	110	
24" × 48"	225	
Mobile Rack (1-inch tubing, 800-pound capacity, 5-inch casters)		
18" × 36"	400	
24" × 48"	450	
Post (Chrome) 62 ¹ / ₂ " (1 post each corner)	200	
Shelf Dividers		
18"	25	
24"	30	
Shelf Ledges (4" high) (1 ledge each side)		
18"	15	
24"	18	
36"	20	
48"	25	
72"	30	
Shelves (zinc) Add 30% for coated wires		
18" × 48"	60	
18" × 72"	75	
24" × 48"	60	
24" × 72"	80	
Tray Slides (chrome) holds 12 trays		
18"	70	
24"	80	
Wire Whip, Heavy Duty	500	

BARBER AND BEAUTY SHOP

Barber Shop

Overall Cost	Typical Cost New	
	Fair	Good
Barber Shop—per chair		\$1,680
Styling Shop—per chair		630
Per Item Cost		
All Purpose Chair	\$ 535	745
Back Bar	710	1,050
Barber Chair	785	1,910
Blow Dryers	31	230
Chair/Dryer Combination	335	750
Dryer, Free Standing	200	235
Electric Clippers	47	84
Hot Lather Machine	105	365
Miscellaneous Hand Tools	105	365
Shampoo Bowl (cast iron)	365	680
Shampoo Bowl (fiberglass)	260	315
Shampoo Chair	240	550
Vacuum Cleaner	260	525
Wet Station	735	2,500

Beauty Shop

Overall Cost		
Beauty Shop—per station		\$2,625
Per Item Cost		
Blow Dryers	32	79
Chair/Dryer Combination	335	750
Curling Iron	26	42
Dry Station	365	1,500
Dryer, Freestanding	205	235
Eight-in-One Function	1,780	3,780
Electric Clippers	21	84
Facial Station		
Facial Bed	365	680
Facial Chair w/pump	785	1,175
Facial Steamer	475	525
Miscellaneous Equipment		10,500
Vichy-shower	5,250	8,715
5× Magnifier Lamp with Stand	155	315
Hair Processors	945	1,665
Hot Towel Sterilizer	170	335
Hydraulic Styling Chair	280	750
Hygienic Mat—Half Circle	120	155
Rectangle	120	155
Manicure Stool	100	200
Manicure Table— Vented	500	700
Non-vented	315	500

BARBER AND BEAUTY SHOP (CONT.)

Overall Cost	Typical Cost New	
	Fair	Good
Microderm Abrasion	\$6,300	\$13,230
Miscellaneous Hand Tools	105	420
Nail Table, Nonvented	345	470
Nail Table, Vented	420	700
Pedicure Spa Portable	470	1,155
Perm Topper Stand	32	130
Retail Casing—6-foot case	465	1,575
Rollabout Cart/Stand—Locking	105	190
Non-locking	57	150
Shampoo Back Bar (shampoo bowl, storage, etc.)	840	1,785
Shampoo Bowl (cast iron system)	365	680
Shampoo Bowl (fiberglass)	260	315
Shampoo Chair	155	475
Tanning Bed—Stand-up style	12,600	26,250
Lay-down style	2,625	6,825
Wet Station (all-inclusive)	1,575	3,445
includes: continental wet booth	1,155	2,020
mirror	115	195
marble bowl	250	485
chair		745

BOWLING CENTER

Item	Typical Cost New
Ball Cleaner and Polishing Machine	Zot—7,485
	Brunswick—8,968
Ball, House (7 per lane) each	37
urethane	35
polyester	485
Ball Spinner	485
Ball Storage Racks (portable)	
5-Ball Unit	150
12-Ball Unit	300
18-Ball Unit	495
Basic Bowling Light package, per lane	750–2,000
Bowling Pins (2 sets per lane, 1 extra set per 10 lanes—1 year life) cost per set*	135
Buffing Machine	1,295
Chairs (for spectator tables)	50
swivel	200
Dodo scale (used to balance bowling balls)	1,045
Drilling Machine (includes 38 bits, measuring device and jigs)	1,650
extra bits (each)	21–75
21 bits	460
38 bits	850
Mill-Drill complete	6,945–10,000
Gutter Mop	29
refill heads (per head)	16
Lane Cleaner (5 gallon)	95
Lane Monitor System	2,050
Lane Oil (5 gallon)	225
Lane Oiler (LED readout)	5,795–8,350
Lane Oiling and Cleaning Combo	7,000–32,250
League Summary Sheets (per 1,000)	57
Lino Cloth (box)	85
Lino Duster (lane dragger)	310
Lockers (5 per lane) each 10 unit bank	700
Measuring Ball (for finger layout)	995
Model Wall Free Standing Table	205
Name Engraver	1,350
Open Play Sheets (per 1,000)	38
Pencils (per gross)	13
Pin Cleaner (5 gallon)	50
Pin Cleaning Machine—manual	2,395
Shoes (8 pair per lane) each pair	13–27
Spectator Tables (48-inch round Formica)	95–205
Table & 4 Stationary Chairs	815
Table w/4 Swivel Chairs	1,225
Tool Kit (for pin setting machine)	650–1,200
Waste Receptacles	90

*Most bowling alleys have duplicate sets of pins which are used when others are being repaired.

CLOTHING STORE

Item	Typical Cost New		
	Fair	Average	Good
Accessory Racks			
Bag Displayer, Counter Model	\$60	\$99	\$120
Standing, 4-way, 40 bags	90	115	
Belt and Tie, Counter Model, 12 arms	55	58	64
Revolving, 53" high, 20 arms		91	
4 way, 60" high, 48 arms		130	155
Hat, Counter Model, 12 hats		65	75
Standing, 24 hats		65	75
Cases/Counters			
Display Cases			
Full/Half Vision,			
38"-40" high, 6' long	550	700	
Custom, 38"-40" high, 6' long			990
Overcounter,			
18" high, 24" long	160	170	
Upright, 72" high, 4-6' long	500	820	1,050
Wall Mount,			
30" high, 4' long	355		475
Register Stand, 38" high, 24" wide	150	250	325
Wrap Counter, 32"-36" high, 5' long	278	600	
Custom			820
Garment Hangers, per 100			
Dress/box of hundred	24	35	
Pant/Skirt/box of hundred	39	46	
Wishbone/box of hundred	158		
Garment Racks			
Circular, Half-Round, 42" diameter		175	
Round, Column-mounted, 42" diameter (including standards)	54	64	
Revolving, 36" diameter		130	
Stationary, with glass top, 36" diameter		80	
42" diameter		90	
Three-Level Coordinate, 40" diameter		90	175
Casters for circular racks	10	10	10
Costumers, 2-Way Face-Out, straight arms		50	65
ball slant arms		50	65
4-Way Face-Out, (4 arms at right angles & facing same direction),			
straight arms		50	85
ball slant arms		50	88
Spiral		70	
Pant, 100 pair, 38" high, 46" diameter		800	1,000
200 pair, 42" high, 52" diameter		900	1,000
Straight Bar Rack, 63" high, 5' long,			
single bar	25	70	100
double bar	55	105	139
Horizontal Pant Rack double-sided 60" (all-inclusive)		500	
Grid Panels (hangers are extra)			
2' x 4'		16	
2' x 6'		19	
2' x 7'		22	
2' x 8'		25	

CLOTHING STORE (CONT.)

Item	Typical Cost New		
	Fair	Average	Good
Hang face out & misc. hardware		3.00 ea.	
Mannequins/Figure Forms			
Figure Forms, Fiberglass,			
Action (full forms)	\$410	\$510	
Blouse/Sweater/Shirt	15	60	\$120
Torso		47	75
Head Forms (rattan, velour, wire)		15	
Mannequins, Child	307	410	
Man	410	510	
Woman	410	510	
Merchandisers			
Display Table, metal legs, 5' long	89	105	
Glass Cubes, 10" × 16", 6 per side,			
cost per cube with base		60	
12 per side, cost per cube with base		75	
Glass Shelf Displayer,			
Island Unit, 4' high, base 36" × 60"			
without storage	168		
with storage	450	645	780
Modular System, chrome plated tubing			
5 shelf unit, 30" × 12" × 66"	183	300	
10 shelf unit, 60" × 12" × 66"	329	520	
Gondola Combination Unit, 60" × 48" × 16–22"	132		238
Wall Unit, 5' high, base 36" × 48"	120		226
Mirrors			
Counter Model	33	84	
Freestanding,			
3 Way, center 20" × 60", wings 18" × 60"	483	509	573
Wall-mounted, Single Panel,			
18" wide, 68" high		47	147
3 Way, center 20" × 60", wings 18" × 60"	420	446	504
Perimeter Wall Displays			
Hang rods mounted on brackets			
8' long (hardware only)	63	89	127
Outriggers, 8' long (hardware only,			
wall panels not inc.)	139	255	686
Vertical slatted, each 4' × 8' panel	44	114	202
Arm fixtures (including hang-on adapters)			
Straight arms		5	
Ball/slant arms		5	
Picture Frame Card Holders			
Bulletin, weighted metal base,			
30" high, 14" × 22"		47	126
22" × 28"		60	126
Card (inc. stand), 5 1/2" × 7"	4	15	
11" × 14"	7	18	

COPY MACHINES

Depreciation factors to be applied to original cost new. As long as an item remains in use, regardless of age, the assessment will not be less than 5 percent of original cost new on Analog copiers and 8 percent of replacement cost new on Digital Copiers.

Analog — 6-year Life

1st year	75.0
2nd year	50.0
3rd year	35.0
4th year	30.0
5th year	25.0

Digital — 6-year Life

1st year	58.0
2nd year	32.0
3rd year	19.0
4th year	10.0
5th year	7.0

DATA PROCESSING EQUIPMENT AND MAIN FRAME

Reporting And Valuation Guidelines

The following procedures are recommended for assessment of Data Processing equipment. Items to be reported and valued under these guidelines include a wide range of processing and tabulating machines, such as central processing units, optic readers, printers, terminals, sorters, and related items.

Original cost new shall be the beginning point for determining values under this guideline.

Economic lives of six (6) years for systems machines and non-systems machines are considered applicable. Percentage factors (Percent Good) will be applied to each item's original cost new depending on the date of manufacture as follows:

	Percent Good
1st assessment year	76
2nd assessment year	60
3rd assessment year	43
4th assessment year	32
5th assessment year	23
6th assessment year	14
7th assessment year (and thereafter)	10

As long as an item remains in use, regardless of age, the assessment will not be less than 11 percent of original cost new.

MICRO-COMPUTERS

Because of the many options available it would be very difficult to list the "Typical Cost New" for all the personal computers being used at the present time.

The factors listed below are to be applied to the original cost new.

Assessment Year	Percent Good
1st	58
2nd	32
3rd	19
4th	10
5th (and thereafter)	7

DENTAL

Per Item Cost	Typical Cost New
Hygiene/Treatment Room Equipment	
Air Abrasive Cavity Prep Unit	\$ 12,075
Air Abrasive Economy Model	3,145
Amalgamator	535
Assistant's Cart	2,940
Cabinetry	
Doctor's sink console	3,360
Assistant's sink console	3,360
Split entry console	10,290
Rear treatment console with delivery system	8,085
Rear treatment console without controls	5,670
CDI Player and Patient Education Disc	3,570
Chair	7,140
Compressor	3,780
Curing Lights	1,025
Dark Room Equipment (includes safe light, mixing valve, developing tank, duplicator, etc.)	1,575
Delivery System (3 hand piece over patient)	5,460
With Cuspidor	6,140
Digital X-Ray System	21,000
Hand Instruments (fiber optic handpiece kits)	1,470
Hand Tools (per treatment room)	1,470
Intra-oral Camera Cart System	8,925
Intra-oral Camera System—multi-op network—per room	3,675
Laboratory Items (includes model trimmer, plaster bin, lathe, plaster tray, vibrator, etc.)	2,310
Lights (track mount)	2,730
Lights (unit mount)	1,730
Nitrous Oxide System (built in)	6,825
Nitrous Oxide System, portable (cart, head, 2 regulators)	3,990
Sterilizer	4,410
Stools (Doctors and Assistant) per pair	1,260
Ultrasonic Cleaner (benchtop)	525
Ultrasonic Instrument Cleaner (recessed)	1,155
Ultrasonic Scaler	1,890
Vacuum Pump (built in)	3,360
X-Ray Illuminator	79
X-Ray Machine (commonly one of the following)	
GE 90 machine complete	4,410
additional heads	4,410
70 KV machine complete	4,200
X-Ray Processor	5,355
X-Ray Room	
Panoramic machine (full view) extraoral in addition to the GE 90 or 70KV X-Ray machines above	25,200

GROCERY STORE

Item	Typical Cost New	Installation Cost
Alarm Systems—Full Camera System	\$42,000–100,000	Inc.
Checkpoint (front doors)	19,500	
Box (storage)		
Dairy with customer doors 18 × 38 × 9	23,500	\$5,000
Freezer 10 × 11 × 8	5,000	1,500
Freezer 15 × 42 × 9	13,500	1,000
Floral 8 × 8 × 8	6,000	1,500
Produce 20 × 24 × 9	9,000	3,000
Cardboard Compactor and Tube	7,000	4,000
Cart		
Electric	1,200	
Shopping	70	
Cabinet, Video (locked storage)	800	
Case		
Cheese (6' × 14')	28,000	
Frozen Food/Ice Cream		
1 Door (23 cu. ft.)	2,214	
2 Door (49 cu. ft.)	4,075	
3 Door (72 cu. ft.)	4,700	
3 Door (8' sectional)	5,020	
5 Door (12' sectional)	6,140	
Refrigerated (beverage, dairy, etc.)		
1 Door (23 cu. ft.)	1,172	
2 Door (49 cu. ft.)	1,785	
3 Door (72 cu. ft.)	2,355–2,922	
5 Door (12' sectional)	2,929–4,066	
Produce (12' sectional)	3,840	
Cash Registers (electronic)	3,200	
Check Out Scanner Units (processor, terminal, scanner) 10 checkstands complete	70,000	
Checkstands	3,300	
(Belt Type)	3,400	
Counter		
Floral 10'	1,750	
Video 8'	1,400	
Video 20'	3,000	
Display		
Bulk Food	9,914	
Cosmetic	5,622	420
End, Peg Board	850	
End, Business News	3,175	
Flower Plant 14 ¹ / ₂ '	1,074	
Flower, Step	1,632	
Produce, Spot	369	
Disposal Unit—Produce	3,700	
Dock Board	1,328–2,400	
Garbage Compactor, 20-yard	15,000	5,000
Generator 30 kw	7,500	474

GROCERY STORE (CONT.)

Item	Typical Cost New	Installation Cost
Humidifier		
Produce Mist	\$6,500	\$1,000
Mobile Mist	1,728	200
Ice Machine (1,000 & cab)	4,300	500
Ice Merchandiser	1,691	
Juice Machine	8,000	
Labeler, Automatic	6,545	
Magazine & Card Racks (10')	1,500	
Merchandiser		
Dough (Refrigerated)	3,100	
Egg (Refrigerated)	4,700	
Wine 8' (Refrigerated)	5,400	
Pallet Trucks (electric)	3,700	
(manual)	395	
(straddle)	14,985	
Paper Baler	5,000–7,200	
Pineapple Corer	1,120	
Polisher/Scrubber	4,700	
Safes (5–7 cu. ft.)	1,800	
Scales		
Electronic	2,800	
Produce	60	
Checkstand	957	
Scanner Units	2,450	
Sealer, Belt Type	2,716	
Shelving		
Wall Type (per linear foot)	55	
Gondola, Center Aisle, (per linear foot)	110	
Units (12')		
2-tier	650	
3-tier	1,000	
Sink, Preparation	600	
Telephone/Intercom	25,000	8,000
Television Surveillance—Entire store - digital	75,000	Included
Terminals (electronic)	3,380	
Time Clocks	795	
Trash Receptacle (concrete)	400	
Metal	100	

Walk-In Cooler

Includes exterior and interior finish, insulation, doors, compressor, coils, and installation costs. Apply to square feet of floor area.

Floor Area	Temperature Range	
	+35° F.	–10° F.
50 sq. ft.	\$35.00	\$45.00
100	35.00	45.00
200	35.00	45.00
400	35.00	45.00
600	35.00	45.00
1,200	35.00	45.00
2,000	35.00	45.00

GROCERY STORE (CONT.)

Item	Typical Cost New	Installation Cost
Wet Vacuum	\$1,032	
Wine Chiller	1,475	
With 2 Timers, add	80	
With Solid Surfacing Sheet, add	90	

MEAT AND DELI SHOPS

Meat Shop

Item	Typical Cost New	Installation Cost
Bone Dust Remover	\$ 3,000	
Box, Meat 15" × 40" × 9" (storage)	13,000	\$1,000
Case		
Fish/Meat (curved front glass)		
8'	12,000	
12'	14,000	
Meat		
8' Open Sectional Base Unit	1,930	
8' Open Sectional Multi Deck	3,270	
12' Open Sectional Base Unit	2,440	
12' Open Sectional Multi Deck		4,300
Cleaner, Grout Hog (clean tile floors)	835	
Disposal Unit, Meat and Fish	4,663	
Fat Tester	700	
Grinder		
Chopper	3,500	
Mixer	7,200	
Lobster Tank	10,000	
Packaging Machine (heat seal)	19,595	
Packaging Scale	3,349	
Pan, Chicken Drain	1,233	
Saw, Meat	4,200	
Sealer, Belt (meat wrapping system)	2,800	
Sink, Meat	2,000	
Table, Meat Cutting (boning)	825	
Tenderizer	1,230	
Weigh Wrap System	32,000	1,000
Weighing System		
Wrapper Station		
Wrapping System		

MEAT AND DELI SHOPS (CONT.)

Deli Shop

Item	Typical Cost New	Installation Cost
BBQ Cooker/Rotisserie	\$6,600	\$163
Box Deli 9' × 12' × 8' (storage)	4,500	100
Cabinets (utility/storage)		
12' Base	2,000	300
18' Base	3,000	400
Case, Deli (display)		
Refrigerated		
48" W × 50" H	5,710	
59" W × 50" H	6,140	
77" W × 50" H	6,490	
8' Sectional	2,030	
12' Sectional	2,570	
Refrigerated—Maxi		
4' W × 54" H	6,690	
6' W × 54" H	7,695	
8' W × 54" H	9,030	
Hot—Maxi		
4' W × 54" H	5,960	
6' W × 54" H	8,000	
8' W × 54" H	11,220	
Combi-Therm Oven—Single	13,300	
Combi-Therm Oven—Double	31,000	
Dishwasher (see Restaurant section)		
Fat Vat	270	
Food Processor (commercial)	1,565	
Freezer (see Restaurant section)		
Fryer, Deep Fat (see Restaurant section)		
Fryer, Pressure	6,000	
Hood, Service Deli (4' × 13')	8,000	500
w/Fire Protection		
Island, Deli 8'	7,662	
Microwave (see Restaurant section)		
Oven, Convection (see Restaurant section)		
Oven, Pizza (see Restaurant for large oven)		
Countertop (2) 18" Pizza Capacity	653–1,597	
Countertop (4) 18" Pizza Capacity	913	
Pizza Station (display)	999	
Refrigerator (see Restaurant section)		
Salad Bar, 5' × 16', refrigerated, self-contained, w/sneeze guard	13,489	
Sink (see Restaurant section)		
Slicing Machine		
Manual	1,000	
Automatic	1,300	
Sneeze Guard	541/708	
Steamer (warmer)	716/2,852	

MEAT AND DELI SHOPS (CONT.)

Item	Typical Cost New	Installation Cost
Tables		
Buffet (portable)		
Hot	\$1,307	
Cold	1,159	
Pizza Preparation (refrigerated—stainless steel)		
16 Pans	2,227	
28 Pans	3,363	
Salad Top/Work Top (refrigerated—stainless steel)		
8 Pans	950	
12 Pans	1,300	
18 Pans	1,750	
Serve Deli	440/979	
Warmer, Display (see Restaurant section)		

MEDICAL

Overall Cost	Typical Cost New
Examining Rooms	\$4,500
Laboratory	8,500
Minor Surgery Room	19,000
Per Item Cost	
Blood Analyzer (Serometer)	21,000
Blood Pressure Gauge	
Table Model	120
Wall Mounted	120
Centrifuge	350–1,500
Diagnostic Set	1,200
Drug Cabinet	400
EKG Machine	4,000
Examining Table	1,000
Examining Room Cabinets	1,500
Fluoroscopic X-Ray	
Small Clinic	198,340
Large Clinic	459,300
Goose Neck Lamp	75
Instruments	3,000
Microscope	1,500
Mini Mass Spectrometer	22,200
Reference Libraries	810
Sterilizer	3,500
Stools	250
Suction Pump	250
Surgery Room Cabinets (5')	800
Surgery Room Lights	3,000
Surgery Table—Minor/Procedure	7,000
Major	15,000
Tablet Counter	1,170
Ultraviolet Exam Light (Woods)	330
Waste Receivers	110
X-Ray Machine	52,400

MOVIE THEATER EQUIPMENT

Item	Typical Cost New
Computer Point of Sale Station	\$ 1,500
Crowd Control Pole and Rope	130
Omni-Term Ticket and Concession System	
Small System—1 Ticket Outlet and 3 Concession Terminals	22,000
Large System—Unlimited Ticket Outlets and Concession Terminals	36,200
Projector w/Reel Transport System (includes lenses, makeup table, platter, transport)	21,000
Projectors (older system)	19,000
Note: 2 required per screen	
Screens (includes frame and installation) per square foot (15 x 30)	5.00 white 6.00 silver
Sound System	
Mono	1,500
Dolby System	18,000
THX (add to Dolby)	5,000
Digital Audio add	6,600
Splicing Machine	375

Concession Equipment

Ampli Speakers Ticket Booth	500
Computer Point of Sale Station	1,500
D-Cinema System (projector, lens, server)	65,000
Hot Dog Merchandiser—Countertop Unit w/Bun Warmer	1,200
Ice Machine	4,500
Nacho Cheese Warmer	400
Nacho Chip Case	480
Omni Max Projector (sound extra)	110,000
Popcorn Machine	
Warmer added 36 inch	2,300
8 oz. Kettle (stainless steel)	850
12 oz. Kettle (stainless steel)	1,650
16 oz. Kettle (economy)	2,500
16 oz. Kettle (stainless steel)	1,900
20 oz. Kettle (stainless steel)	6,890
32 oz. Kettle (stainless steel)	7,115
Video Store	1,000
Pretzel Bake and Serve Unit	1,370

OFFICE

Item						Typical Cost New	
	Furniture					Average	Good
Bookcases	Painted Board	Wood		Metal		Average	Good
		Average	Good	Average	Good		
2-Shelf	\$32	\$135	\$180	\$95	\$155		
3-Shelf	42	155	210	105	200		
4-Shelf		190	240	135	230		
5-Shelf	52	230	275	200	260		
6-Shelf		260		220			
Chair Dolly						47	145
Chair—Exec.							
Leather						110	1,365
Posture						210	2,005
Reclining						840	1,155
Conference Table							
Wood—6'						315	1,040
Wood—8'						410	1,935
Round—42-inch diameter						365	760
48-inch diameter						390	830
60-inch diameter						555	
Credenza							
Wood						380	1,470
Steel						325	785
Computer						375	1,470
Desk—Steel							
Computer						125	485
Executive						365	800
Economy						155	500
Single Pedestal						230	575
Desk—Wood							
Computer						155	775
Exec.						580	3,045
Economy						275	890
L-Workstation						345	2,415
Single Pedestal						275	1,155
Super Economy						85	210
Display Case						205	1,890
Drafting Chair						105	365
Drafting Table (w/o base)						145	260
Drafting Table Base						365	505

OFFICE (CONT.)

File Cabinets	Letter		Legal		Fire Proof	
	Average	Good	Average	Good	Average	Good
2-Drawer	\$42	\$210	\$125	\$260	\$345	\$1,365
4-Drawer	95	330	170	345	705	1,940
5-Drawer	240	315	285	335		
File Cabinets, Lateral—Steel—36" wide					Fire Proof	
			Average	Good	Average	Good
2-Drawer			\$280	\$470	\$1,365	\$1,940
3-Drawer			365	440	\$1,890	2,100
4-Drawer			455	630	2,455	3,685
5-Drawer			610	735		
File Cabinets—Map						
5-Drawer					400	890
10-Drawer					1,050	
Folding Chairs						
Steel					11	42
Steel—Padded					23	63
Steel with arm & table					47	79
Guest Chair						
Wood					155	505
Steel—Padded					135	525
Reception Room						
Sofa					575	1,890
Settee					505	935
Love Seat					525	1,680
Chair					155	1,365
Corner Table					145	345
Coffee Table					105	420
Plant Encasement					285	345
Secretarial Work Station						
Wood					970	1,695
Steel					1,500	1,685
Stacking Chairs						
Steel—Plastic					27	145
Steel—Padded					37	400
Steno/Task Chair						
w/Arms					53	1,050
w/o Arms					42	460
Typewriter Table						
Steel						130
Melamine					225	
Work Table—6'						
Wood					145	420
Steel					135	295
Folding					46	345

OFFICE (CONT.)

Equipment	Typical Cost New	
	Average	Good
Calculator		
Desk Model		
Ink Roll and Display Printer	\$17	\$190
Hand Held	4	155
Digital Camera	135	1,050
Digital Projector	2,310	4,410
Digital Wall Display DLP Projector		6,300
Easel (Dry Erase and Pad)	115	575
Electronic Labeling System	53	525
Electronic Whiteboard		
w/o easel—4x3'	2,360	2,625
with easel	2,835	3,150
Fax Machines		
Programmable	3,150	6,300
Thermal Paper	365	785
Plain Paper	125	1,155
Fax/Copier/Scanner/Printer		
Color	105	735
Laminator	84	525
LCD Projector	840	1,365
Multi-Function Communication Center	525	1,890
Multimedia Projector		1,680
Overhead Projector	135	365
Palm Assistant—Digital	135	630
Printer —Personal		
Apollo P2200	\$ 75	
Brother HL1270N	525	
Brother HL1240	315	
Canon BJC85 Portable	315	
Cannon 5530 Color BJ Photo	155	
Canon BJC3000 Bubble Jet	155	
Canon BJC2100 Bubble Jet	105	
Canon Bubble Jet S600	210	
Canon Bubble Jet S800	315	
Canon 5830 Color Photo	315	
Canon I470D Color Photo	155	
HP 2230 Business Inkjet	420	
HP Deskjet 5550	105	
HP Deskjet 3820	84	
HP Deskjet 2000SE	525	
HP Deskjet 1220CSE	420	
HP Deskjet 1100SE	450	
HP Deskjet 990Cse	365	
HP Deskjet 970CSE	420	
HP Deskjet 960Cse	210	
HP Deskjet 952C	315	

OFFICE (CONT.)

HP Deskjet 940Cse	155
HP Deskjet 932C	210
HP Deskjet 842C	135
HP Deskjet 648C	105
HP Deskjet 612C	105
HP Deskjet 350C Mobile	285
HP Inkjet 1160	315
HP Laser 4500	2,625
HP Laser 4050	1,210
HP Laser 2100TN	1,155
HP Laser 2100SE	735
HP P1000 Photo	315
HP Photosmart 130	190
HP Photosmart 1215	365
HP Photosmart 7150	190
HP Photosmart 7350	260
HP Photosmart 7550	315
HP Laserjet 5500	3,410
HP Laserjet 3500N	3,780
HP Laserjet 5500 DN	3,990
HP Laserjet 5500DTN	5,250
HP Laserjet 5500 HDN	6,195
Epson C62 Inkjet	75
Epson C82 Inkjet	105
Epson LQ-570E Impact Printer	285
Epson Stylus Photo 2200 Color	735
Epson Stylus Color SC1160	420
Epson Stylus Photo Color 870	315
Epson Stylus Photo Color 960	365
Epson Stylus Photo Color 925	260
Epson Stylus Color 900	210
Epson Stylus Color 880	155
Epson Stylus Color 860	210
Epson Stylus Color 740	155
Epson Stylus Color 670	95
Lexmark Z65	210
Lexmark Z53	145
Lexmark Z52	190
Lexmark Z45	95
Lexmark Z42	155
Lexmark Z32	105
Lexmark Z31	105
Lexmark Z22	85
Minolta 2300W Color Laser	735
Okidata Microline 320 Turbo Dot Matrix	400
Xerox Docuprint M750	155

	Average	Good
Safe	\$135	\$2,100
Scanner—Flatbed	63	525
Shredder	53	2,310
Typewriters—Electronic (memory and display)	295	735
Typewriters—Portable		
Electronic	115	575
Word Processor	315	630

OPTICAL

Overall Cost	Typical Cost New
Examining Rooms	\$29,925
Laboratory only	3,360
Laboratory with Edger	11,550
Laboratory with Automated Edger	27,300
Per Item Cost	
Automatic Refractor with Keratometer	13,965
Chair and Stand Optometrics	4,200
Chair and Stand (includes Sit Lamp, Autoprojector, and Phoropter)	12,600
Contact Lens Center (CLC) (table, mirror, sink, and modification unit)	1,575
Corneal Topographer	14,700
Handheld	9,450
Direct Ophtalmoscope (head only)	180
Handle	125
Fundus Camera	
Non-mydratic	20,106
Mydratic	24,885
Hand Instruments	575
Hand Tools (10 @ \$30)	210
Indirect Ophtalmoscope	1,880
Head	1,360
Transformer	455
Keratometer	1,050–2,100
Lensometer	
Manual	1,365
Automated	2,780
Perimeter	10,290–23,100
Projector (includes screen, slides, and mounts)	
Non-automated	630–995
Automated	1,470
Mirror set	235
Radius Gauge or Scope	1,890
Refractor (manual)	3,675
Refractor (automatic)	9,450
Retinscope	250
Salt Pan & Frame Warmer	180
Slit Lamp	4,200–10,500
Stool (each)	200
Tonometer	
Noncontact	8,400
Applanation	945
Transilluminator	78
Trial Lens Set & Frame	735
Ultrasonic Cleaner	200

PHONE EQUIPMENT

Pay Phone (includes installation)	
Coin only	\$ 200 reconditioned
Coin/credit card	385 reconditioned
Used (electric line)	200 reconditioned
Enclosures	
Wall Mount (inside or outside)	35
Full Enclosure (Superman booth)	
Reconditioned	200-300
Illuminated Telephone Sign	75
TTY Equipment (Telecommunication Device for the Deaf) (add on)	
Hearing feature	30 keypad
Braille key pad	55 keypad
TTY equipment is required when a bank of five or more phones is present.	Can be as much as \$900 depending upon technology.

RADIO AND TV SERVICE

Item	Typical Cost New
Audio Sine & Square Wave Generator	\$ 260 280
Capacity Checker	155
Color Bar/Cross Hatch Generator	200-315
Color TV Monitor—19 inch	210-945
Computer Monitor Video Generator	155-680
CRT Analyzer	1,255
CRT Restorer (average/good)	775-1,155
DC Power Supply	155-470
Degauss Coil	47
Digital Logic Probe	47
Digital Multi-Meter (DMM) Port./Bench	21-945
Dual Trace Oscilloscope (35 mhz/100mhz)	575-3,985
EPROM Programming	135-735
Field Strength Meter	335-1,940
Frequency Counter 100mhz/550mhz	210-630
High Voltage Probe (40kv or higher)	105
Isolation Transformer/dual	70-235
Misc. Hand Tools	590
Mobile Power Supply	105
MTS TV-Stereo Generator	420
NTSC Generator (Hand held)	315
NTSC Signal Generator	600-1,260
R.F. Signal Generator	290
Service Manuals (factory 200/HW Sams yearly) 168 @ 12 each	2,625-26,250
Soldering Station	105-525
Desoldering Station	315-2,100
Sweep Marker Generator	735-945
Telephone Product Analyzer	2,375
Telephone Product Tester	630
Tone Test Set w/Inductive Amplifier	32-150
Transistor Tester	37-465
TV Analyst	3,360
Universal Programmer, PC Cord Interface	625
VCR Analyzer	470
Video Monitor Tester	200-420
Waveform Generator	1,570

RESTAURANT EQUIPMENT

Item	Typical Cost New
Blender—Liquid	\$ 90-500
Blender—Food	470-1,500
Blending Station	845-2,000
Broiler, Char—Electric 24"	2,200
Broiler, Char—Electric 36"	2,600
Broiler, Char—Gas 12", w/Stand add \$965	400-600
15"	600-900
18"	700-1,000
24"	800-2,200
36"	1,100-2,900
48"	1,450-3,500
Broiler, Salamander 36"	1,700-2,400
Buffet Table	
Portable Hot Food	1,200-1,500
Portable Cold Food—Salad Bar	900-1,520
Sneeze Shield, add	400-600
Bun Toaster—Conveyer	700-2,000
Bun Warmer	
1 drawer	845
2 drawer	1,495
3 drawer	1,990
Bus Cart	135-300
Can Opener, manual	90-500
electric	500-1,200
Chairs:	
Folding	12-25
Fair Quality	30-95
Average Quality	130-225
Superior Quality	215-330
Economy Stackable	22-35
Formal Dining Stackable	130-205
Barstool w/Padded Back and Foot rail	95-210
Barstool w/Foot Rail—No Back	65-125
Lounge Armchair—Padded w/Casters	210-365
Chair Risers (child's booster seat)	22-45
High Chair	45-150
Coffee Brewer	
1 warmer	280-390
2 warmers	300-650
3 warmers	350-700
Add 1 decanter for each warmer	12-30
Coffee Urn, 100 cups	150-300
Convection Oven	
Half size	650-2,600
Full size with stand	
Gas—Single	2,700-6,000
Double	5,300-11,000
Electric—Single	2,800-4,100
Double	5,900-8,100
Deep Fryer—Single Basket/Single Well (gas with stainless wells), stand-alone	845
Double Basket/Single Well (gas with stainless wells), stand-alone	2,315-2,875
Double Basket/Single Well, countertop	475-1,250
Double Basket/Double Well, countertop	1,400-1,755
Triple Basket/Double Well (gas with stainless wells)	3,365-3,500

RESTAURANT EQUIPMENT (CONT.)

Item	Typical Cost New
Dishwasher—High temp.	6,660-9,465
Low temp.	3,500-7,500
Dishwasher—Under Counter Models	
High Temp.	3,455-4,750
Low Temp.	3,200-4,200
Conveyor Model	10,000-15,000
Drink Dispenser	
Single 5 gallon, refrigerated	1,000
Twin 5 gallon	1,400
Triple 5 gallon	1,700
Espresso Machine	
Single Head	4,000
Double Head	5,000
Grinder	1,200
Fat Vat	450
Food Processor with bowl, continuous feed and 2 plates	465-2,365
Each additional plate add	55
Freezers—2 Door	2,885-4,200
3 Door	3,675-5,250
Granita Machine	2,085
Griddle—Gas Counter Model	
4 Foot	1,010-2,400
6 Foot	2,235-6,000
Grill w/oven—Gas (34" grill w/29" oven)	2,100-4,500
Electric	4,800
Heat Lamps with base	
2-bulb	180
3-bulb	345
Hot Chocolate Machine	
Auto	780
Manual	700
Hot Dog Broiler/Bun Warmer	400-950
Hot Dog Grill	800-2,000
Hot Plate—Gas (double)	330-700
Electric (double coil)	235-425
Ice Cream Machine	
Robotic Arm	5,900
Spiral	4,500
Ice Machine—Flaker w/70# storage bin	1,830
Contour Cuber w/400# storage bin	2,955
Ice Tea Brewer	710-800
Meat Grinder	1,345
Meat Slicer	
½hp—automatic	4,900
½ hp—manual	2,700
Microwave Oven (1,000 watt—touch control and variable power)	370-630
Milk Dispenser (double—5 gallon)	1,900

RESTAURANT EQUIPMENT (CONT.)

Item	Typical Cost New
Mixer—with S/S bowl, beater and wire whip	
12-Quart Bowl	\$ 1,850
20-Quart Bowl	2,000-4,800
30-Quart Bowl	4,000-7,000
40-Quart Bowl	4,500-10,000
60-Quart Bowl	7,000-12,000
80-Quart Bowl	18,000
Nacho Cheese Melter/Warmer	325-420
Nacho Chip Warmer	370
Oven-Conveyer	
Gas	6,800-9,500
Electric	3,000-6,000
Oven-Slow Roast/Hold 72" H × 23" W × 33" D	7,500
Oriental Wok Stove (display cooking) 18" wide	1,000
Panini Grill	775
Pasta Cooker, stand-alone	5,370
Pie Case—refrigerated 48" wall mount unit	2,100
Pizza Dough Mixer—63-Quart bowl w/hook—3 hp	11,000
Pizza Dough Sheeter—single pass roller—3/4 hp	3,500
Pizza Ovens—Countertop	485-2,120
Pizza Ovens—Gas	
Single	5,975
Double	11,830
Pizza Ovens—Electric	
Single	3,905
Double	8,800
Triple	11,235
Popcorn Butter Dispenser	515-1,225
Popcorn Machine	435-2,075
Portion Blending System	2,470-2,585
Pretzel Display	
36	515
48	940
72	1,455
Range—Gas (34" range—6 open burners & 29" oven)	1,250-3,000
Electric (36" range—6 open burners & standard oven)	4,500
Refrigerated Back Bar Cooler—under counter	
2 Keg or 134—6-pack storage	1,680
3 Keg or 161—6-pack storage	1,795
4 Keg or 209—6-pack storage	2,050
Refrigerated Chefs Salad Top	
1-Door, 27" long	1,250
2-Door, 48" long	1,950
3-Door, 72" long	2,500
Refrigerated Direct Draw Draft Beer Dispenser	
1 Keg	1,160
2 Keg	2,010
3 Keg	2,170
w/glass or mug storage compartment, add	365

RESTAURANT EQUIPMENT (CONT.)

Item	Typical Cost New
Refrigerated Glass and Plate Chiller	\$1,595
Refrigerated Pizza Preparation Table	
2-Door, 67" long	3,500
3-Door, 93" long	4,000
Refrigerator	
2-Door	2,245
3-Door	3,800
Revolving Display Case	5,160
Roll Warming Drawers (4-5 dozen per drawer)	
One Drawer (4-5 dozen per drawer)	855
Two Drawer (4-5 dozen per drawer)	1,525
Three Drawer (4-5 dozen per drawer)	2,035
Shake Mixers	
1 head	245
3 heads	575
Sinks—Stainless Steel	
Single Bowl, Single Drainboard (38" × 23" × 36")	490
Single Bowl, Double Drainboard (53" × 23" × 36")	590
Double Bowl, Single Drainboard (57" × 23" × 36")	690
Double Bowl, Double Drainboard (72" × 23" × 36")	850
Snow Cone Machine	760
Soft Ice Cream Machine—	
Double	15,640
Single	9,860
Steam Cooker	1,700-4,800
Steam Tables	
Gas	
Two Openings	730
Three Openings	885
Four Openings	1,065
Five Openings	1,300
Electric	
Two Openings	725
Three Openings	820
Four Openings	1,115
Five Openings	1,395
Portable	
Two Openings	950
Three Openings	1,000
Four Openings	1,350
Five Openings	1,800
Straw Dispensers	45-67
Tables	
30" × 96"	160
60" round	250
Toaster (4 slice)	350-750
Topping Dispensers	265
Vegetable Cutter—add \$128 per blade	1,505
Waffle Baker	
Single	595
Double	950

RESTAURANT EQUIPMENT (CONT.)

Item	Typical Cost New
Waffle Baker Belgian—Single	\$680
Wine Cooler	860-1,405
Work Tables—Maple Top	
24" × 36"	370
24" × 48"	450
24" × 60"	520
24" × 72"	560
Stainless Steel	
24" × 36"	335
24" × 48"	345
24" × 60"	365
24" × 72"	405
Based on seating capacity of 100 patrons	22,470
Dishes	
Glasses	
Pots and Pans	
Silverware	
Utensils and Miscellaneous	

SERVICE GARAGE

Item	Typical Cost New
Air Compressor (5 hp), 40 gallon	\$ 800
60 gallon	1,695
100 gallon	1,995
Wormgear (no tank)	5,000
Air Impact Tools ($\frac{1}{2}$ " drive)	160
Anti-Freezer Recycler	3,600
Battery Chargers	320
Battery Testers	
Portable	170
Floor Model	180
Bearing Packer	150
Bench Grinder (6")	150
Body Shop Repair Manual (1 manual, paper)	70
Microfiche Viewer system	744
Brake Bleeder	300
CD Service Manual	3,900
Computer - PDF File - DVD	2,000
Computerized Wheel Alignment Equipment	
Model year 1997-00	15,000-22,000
1995-96 (eight arms)	12,000-15,000
1989-94	3,500-5,500
1982-89	500-1,500
Drill Press	700-900
Dwell-Tach Gauges (hand held)	120
Electric Drills	
1/4"	90
3/8"	190
Electric Welder	1,330-3,000
Engine Analyzer (5 gas)	12,000-15,000
Fire Extinguishers	
Small each	50
Large each	130
Floor Jacks	
(2 ton)	295
One End Lift	1,250
Gas Welder	320
Gear Oil Dispenser	435
"H" Frame Hydraulic Press (12 ton)	513
Hand Tools	
Service Mechanic	3,000-20,000 & up
Body Shop Mechanic	1,945-15,000 & up

SERVICE GARAGE (CONT.)

Item	Typical Cost New
Headlight Aimer	
(less screen)	\$ 255
(with screen)	450
Hoist (above-ground, portable) 10,000 lb. capacity	3,100–3,800
Lube Equipment (portable chassis)	945
Hand Pump	38
Mikes and Gauges (assorted)	350
Mobile Floor Crane (1 ton)	900
Oil Drain Receiver	370
Parts Washing Tanks	
Small	660
Large	935
Porta-Power Tools (10 ton)	295
Portable Engine Stands	250
Power Broom	700
Repair Manual	70
Spark Plug Cleaner	
Cleaner only	45
Cleaner & tester	105
Steel Shelving	
36" × 72" (per linear foot)	15
Timing Lights	100
Tire Dismount Equipment (air-powered)	2,500-12,000
Tool Chests and Carts	520 & up
Transmission Jack	
Floor Model	800
Stand	1,150
Wheel Balancers	
Electronic	3,745-12,000
Work Benches	
48" × 29" × 34" (per lin. ft.)	60

VENDING MACHINES

Item	Typical Cost New
Bill Changer	
Multiple bills: \$1, \$5, \$20	\$1,500
Regular freestanding	1,500
Mini	1,100
Bill Changer, add to any machine	300
Canned Beverage—Bill Changer included	
Can (8 select)	1,675
Can (10 & 12 select)	1,875
Glass front multi-selection (ECC)	3,995
Cigarette Dispenser	2,495
Cold Food—Bill Changer included	
431 Shoppertron	6,200
548 Rowe (used only; manufacturer out of business)	6,800
648 Rowe (used only; manufacturer out of business)	6,730
Flavored Coffee Machine	1,100
Glass Front Combination	3,400-3,900
Glass Front Snack	
Bill Changer included	2,915
Medium, Bill Changer included	2,895
Small, Bill Changer included	2,245
Mini, Bill Changer included	1,765
Hot Drink Machine	
Various cup size	4,995
One-cup size, Freeze Dry Coffee	3,055
Ice Cream	
Robotic arm	4,990
Spiral	4,700
Junior Snack—countertop model	900
Microwave Ovens	
Dial	196
Push Button	273
Office Coffee Machines—countertop	
Dual—commercial grade	2,500
Single—commercial grade	2,350
Water Machines	
Water Cooler	75-125
Stand	75

VETERINARY

Overall Cost	Typical Cost New
Examining Rooms	\$ 810
Holding Area	5,650
Laboratory	8,750
Laundry Room	230
Surgery Rooms	5,775
Per Item Cost	
Anesthesia Machine	1,710–5,250
Cages (set of 5)	
Stainless steel	1,835
Cage Dryer	230–650
Centrifuge	295–2,730
Dental Polisher (complete)	420–840
Dental Scaler	785–1,260
Complete Unit	1,575–4,200
Electrosurgery Unit	770–2,100
Examining Table or Counter (wall mount)	1,395
with scale	2,520
with lift and scale	4,620
Freezer	365
Hand Instruments	2,205–5,250
Heart Monitor	2,625–13,650
Incubator	260–390
Induction Tank	42–155
Instruments in Examining Room	525
Instrument Table (stainless steel)	1,260
Microscope	785–3,150
Ophthalmoscope (head only)	230–625
Otoscope (complete)	170
Prep Table (stainless steel)	695
Refrigerator	680
Scale	630–840
Sterilizer (autoclaves)	2,495–5,450
Surgery Lights	1,155–13,125
Surgery Table	
Flat Top—Electric Table	1,260–2,550
Hydraulic Flat Top	1,240
(Most common) “V” Top	1,470–3,150
Hydraulic “V” Top	2,310–3,885
Table Top Refrigerator	215
Vet Test (blood chemistry analyzer)	10,500
Washer & Dryer	855
X-Ray Machine (including accessories)	12,600–28,350
X-Ray Machine, portable	8,400–12,600

VIDEO RENTAL STORES

Item	Typical Cost New
Cameras	\$850
Recorders	300

Video rental tapes are to be reported by the taxpayer at cost and assessed at 24 percent of cost.

Example: $\text{Cost} \times \text{Valuation Factor} = \text{Market Value}$

100 tapes @ \$50 = \$5,000

100 tapes @ \$40 = 4,000

500 tapes @ \$30 = 15,000

400 tapes @ \$10 = 4,000

Total cost \$38,000

$\$38,000 \times .24 = \$9,120$ (Market Value)

If taxpayer cannot or does not report tapes by cost, use the following schedule:

Videotapes	
2007	\$13
2006 and prior	5
DVDs	
2007	\$17
2006 and prior	10

Law Library

LAW LIBRARIES

SUGGESTED VALUES FOR JANUARY 1, 2008

This schedule has been prepared by the Property Tax Division of the Department of Revenue, State of Oregon, in cooperation with the Oregon State Bar. Owners of Law Libraries should declare the schedule values to the assessor. No further reduction should be made for depreciation, shopwear, or obsolescence. Space prevents a listing of all books that might be found in a Law Library. The lack of a listing does not indicate that individual books, sets, or volumes should not be reported. Such unlisted books, sets, or volumes should be reported in Section Q values unless personal knowledge indicates greater actual value on some sets.

Valuations and update cost figures based on best information available.

Index	Section	Index	Section	Index	Section
Advance Sheets & Pamphlets	No Value	Digest	E	Oregon Session Laws	L
American Bar Association Reports	J	English Ruling Cases	A	Oregon Tax Court Reports	N
American Decisions	K	Federal Cases	E	Other States' CD	T
American Digest	E	Federal Digest	E	Pacific Digest	E
American Jurisprudence	F	Federal Procedural Forms	P	Pacific Reporter	H
American Jurisprudence Legal Forms Rev. Ed.	P	Federal Reporter	H	Pacific States Reports	N
American Jurisprudence Pleading & Practice Rev. Ed.	P	Federal Rules Decisions	H	Periodicals & Law Journals	J
American Jurisprudence Trials	N	Federal Supplement	H	Prentice-Hall Services (Bound Vols.)	N
American Maritime Cases	K	"FICHE" (West Microfilm)	H	Proof of Facts	P
American Reports	K	Bound Volumes	H	Rabkin & Johnson Current Legal Forms	P
American State Reports	K	Hillyer's Forms of Pleading & Practice	Q	Restatement of Law	P
American Annotated Cases	K	House & Senate Journals (Oregon)	L	Selected Case System	P
American Law Reports	K	Labor Cases (C.C.H.) Bound Volumes	N	Senate & House Journals (Oregon)	K
American Law Reports Federal	K	Lawyer Reports Annotated	K	Session Laws	L
American Trial Lawyers	J	Loose-Leaf Services (C.C.H. & P.H.)	G	Shepard's Citator Service	L
American & English Annotated Cases	K	Modern Legal Forms	P	Southeastern Reporter	M
Atlantic Reporter	H	N.A.C.C.A.	J	Southern Reporter	H
Attorney General Reports (Oregon)	I	Negligence Cases (C.C.H.) Bound Volumes	N	Southwestern Reporter	H
Automobile Cases (C.C.H.) Bound Volumes	N	Negligence Compensation Cases Annotated	N	Tax Court Reports	N
Bender's Federal Practice Forms	P	New York Supplement	H	Texts	Q
Board of Tax Appeals Reports	N	Nichols Cyclopedic of Legal Forms Rev. Tax Ed.	P	United States Code Annotated	C
British Ruling Cases	A	Northwestern Reporter	H	United States Code Service	C
California Reporter	H	Opinions of the Atty. Gen. (Oregon and U.S.)	I	U.S. Code Congressional Service	C
Charters & Ordinances	B	Oregon Cases (West)	N	U.S. Supreme Court Reports	O
Codes & Statutes	C	Oregon Codes	C	U.S. Supreme Court Report Digest	E
Commerce Clearing House (Loose Leaf Serv.)	G	Oregon Court of Appeals Reports	N	West Bankruptcy Reporter	S
Commerce Clearing House (Bound Vols.)	N	Oregon Digest	N	West's Federal Forms	P
Corpus Juris	F	Oregon Law Review	E	Winslow's Forms of Pleading & Practice	Q
Corpus Juris Secundum	F	Oregon Reports	J	Words & Phrases	D
Cumulative Bulletins (G.P.O.)	N				
Dictionaries	D				

Column I: Present value.

Column II: If set incomplete or lapsed deduct complete Column II total from Column I value.

Column III: If deduction of Column II exceeds valuation shown in Column I—value books at price shown and if no price indicated then value as shown in Section Q.

Section	Column I	Column II	Column III
A. BRITISH & ENGLISH			
British Ruling Cases, 16 Vols.			\$75.00
English Ruling Cases, 26 Vols.—2 Vol. Index			65.00
B. CHARTERS & ORDINANCES			
Miscellaneous Volumes			Value Section Q

Section	Column I	Column II (Columns II, III See instructions page 55)	Column III
F. ENCYCLOPEDIAS			
American Jurisprudence 1st Series Complete	\$175.00		
American Jurisprudence 2nd Series Complete	4,960.00	\$187.00/Vol. 1,298.00 P.P. subscription	
Corpus Juris 1-78 with revised Vol. 14A	200.00		
Corpus Juris Secundum—Complete with current pocket parts (1-101A) + Index	5,419.00	\$913.00/year P.P. subscription 158.00/Vol.	Value Section Q
G. LOOSE LEAF SERVICES (Commerce Clearing House Bureau of National Affairs loose-leaf publications)	\$300.00/3,500.00	\$1,100/year for an annual service No value if not current	
Note: These services are sold on calendar or fiscal year service basis	Current year only		
H. "FICHE" (West Microfilm)	\$3.00/Vol		
NATIONAL REPORTER			
Atlantic Reporter			
*1-200	\$ 695.00		Deduct \$1.00 per volume for missing volumes of FIRST SERIES.
1-919 (2nd)	3,231.00		
California Reporter			
1-286	895.00		If cost of updating set exceeds
1-135 (2nd) Complete	2,274.00		value shown in Column I—then
Vol. 1-38 (3rd)			assess value of volumes on hand
Federal Reporter			at values noted.
*1-300	995.00		
1-999 (2nd)	2,997.00		
1-479 (3rd)	5,748.00		
Federal Rules Decisions			
1-239	2,750.00		
Federal Supplement			
1-999 Complete	1,995.00		
1-478 (2nd)	5,667.00		
New York Supplement			
*1-300	695.00		
1-822 (2nd)	3,377.00		
Northeastern Reporter			
*1-200	695.00		First Series—Assess value of \$3.00 per volume.
1-846 (2nd)	4,667.00		Second Series—Assess value of \$5.00 per volume.
Northwestern Reporter			
*1-300	695.00		
1-729 (2nd)	4,065.00		
Pacific Reporter			
*1-300	995.00		
1-999 (2nd)	2,997.00		
1-154 (3rd)	4,906.00		
Southeastern Reporter			
*1-200	995.00		
1-641 (2nd)	4,773.00		
Southern Reporter			
*1-200	895.00		
1-952 (2nd)	5,357.00		
Southwestern Reporter			
*1-300	995.00		
1-999 (2nd)	1,295.00		
1-217 (3rd)	5,443.00		
* Federal Appendix			
1-212	3,690.00		

Section	Column I	Column II (Columns II, III See instructions page 55)	Column III
I. OPINIONS OF ATTORNEY GENERAL			
Oregon 1-49	\$ 480.00		
Letters of Advice—24 Vols. + Index	250.00	\$70.00/Vol.	
J. PERIODICALS & LAW JOURNALS			
Bound Volumes	25.00/Vol.		
Pamphlets	No Value		
K. SELECTED CASE SYSTEM			
American Decisions	\$295.00		
American Reports	195.00		
American State Reports	495.00		
American & English Anno. Cases	60.00		
Lawyers Reports Annotated:			
Original Series	\$100.00		
New Series	100.00		
Letter Series (1915A-1918F)	50.00		
10 Volume Digest	2,195.00		
American Law Reports—Complete			
(to be complete it must include all of the following):			
(First Series)			
1-100 and side books	595.00		\$3.00/Vol.
101-175 and side books	275.00		3.50/Vol.
12 Vol. Perm. Digest	80.00		
(Second Series)			
1-100 and side books	295.00	10.00/Vol.	3.00/Vol.
Later Case Service 2nd Series	175.00	18.00/Vol.	
7 Vol. Perm. Digest (2nd)	25.00		
(Third Series)			
1-100 and side books	245.00	47.00/Vol.	6.00/Vol.
(Fourth Series)			
1-101	295.00		
(Fifth Series) 1-125	1,500.00	153.00/Vol.	
(Sixth Series) 1-24			
American Law Reports Federal 1-200	2,100.00	159.00/Vol.	6.00/Vol.
American Law Reports Federal 1-12 (2nd)			
L. SESSION LAWS & HOUSE SENATE JOURNALS			
Prior to 1900, each	\$40.00		
1900-1950	10.00		
1951-1995	30.00		
1996-current	90.00		
M. SHEPARD'S CITATIONS (Current Edition)			
Atlantic	\$1,507.00		
Federal	1,605.00		
New York Supplement	1,507.00		
Northeastern	1,507.00		
Northwestern	1,507.00		
Oregon	1,290.00		
Pacific	1,507.00		
Southeastern	1,507.00		
Southern	1,507.00		
Southwestern	1,507.00		
U.S. Report	1,848.00		
Supreme Court Reporter	1,848.00		

Section	Column I	Column II (Columns II, III See instructions page 55)	Column III
Law Edition	1,607.00		
Misc. State (Other than Oregon)	850.00		
Misc. Subjects (i.e., labor law)	654.00 per subject		
Old or incomplete editions	No Value		
N. *STATE & MISCELLANEOUS REPORTS			
Board of Tax Appeal Reports 1924-42 (47v.)	\$295.00	\$52.00/Vol.	
U.S. Tax Court Reports 1942-date (126v.)	1,400.00		
Cumulative Bulletins (G.P.O.) 1919-date	1,000.00		
American Maritime Cases (Bound Vols.) Set	6,075.00	10.00/Vol.	
Negligence Compensation Cases Annotated Complete (to be complete sets must include following "units"):	Value Class Q		
1-39 "Current Series"	35.00		
1-30 "New Series"	50.00		
1-30 "Third Series"	55.00		
1-82 "Fourth Series"	55.00		
Note: If any NCCA series is incomplete, value as class "p"			
Oregon Cases (West) 1967-date	1,010.00	15.00/Vol.	
Oregon Court of Appeals Reports 1-210	1,910.00	35.00/Vol.	
Oregon Report-1-341 Vols. part sheep bound	1,305.00	35.00/Vol.	
Oregon Report-1-341 Vols. all buckram bound	1,520.00	35.00/Vol.	
Oregon Reports first portion with Oregon Cases to update set	1,355.00		
Oregon Tax Court Reports 1-18	330.00	35.00/Vol.	
Specialty Bound Reports, Labor, Tax, etc.	5.00/Vol.	If incomplete, value Section Q	
State Reports up to National Reporter	Value Section Q		
Miscellaneous Reports—other than National Reporter (see "ll") and those above specifically listed. Classify all others as Class Q			
O. U.S. SUPREME COURT REPORTS			
U.S. Supreme Court Reports Official Ed. 540 Vols.	\$5,714.00	\$76.00/Vol.	\$3.00/Vol.
U.S. Supreme Court Reports (Lawyers Co-op Ed.)	975.00	9.50/Vol.	2.50/Vol.
1-100 (1st)	4,807.00	64.50/Vol.	3.50/Vol.
1-163 (2nd)	1,957.00	76.00/Vol.	2.50/Vol.
U.S. Supreme Court Reporter (West. Ed.)			
Vols. 1-126 (Interim Ed.)	3.50/Vol.		
U.S. Digests—See digests			
P. SPECIFICALLY LISTED TEXT AND FORMS BOOK SETS			
Q. MISCELLANEOUS SETS NOT LISTED ELSEWHERE			
(a) Value under Q those items specifically listed as Q, also	300.00		
(b) When no minimum value is shown in Column III and total of Column II exceeds value shown in Column I.	Value at 3.00/Vol.		
(c) Books and sets not specifically listed	3.00/Vol.		
Note: If you have knowledge that unlisted texts or sets in your library have a valuation higher than price shown in this section—such increase should be reflected in your reporting of values.			
R. CAUSE OF ACTION			
v.1-30 1st Series and v.1-34 (2nd)	980.00	338.00, P.P. subscription	
S. WEST BANKRUPTCY REPORTER 1-359	\$5,102.00	192.00/Vol.	
WEST BANKRUPTCY DIGEST 1-25	850.00	326.00/annual supplement	

Section	NEW
T. OTHER STATES' CD California Florida	\$ 465.00 85.00
U. WEST LAW CD (discontinued)	
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Civil Litigation Manual	
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