



Property Assessment Division

Personal Property
Depreciation Schedules
and Trend Tables

2017

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Commercial Furniture and Fixtures Depreciation Schedules, PPBA-22A

These schedules are to be used from January 1, 2017 through December 31, 2017.
(reference ARM 42.21.155)

All supplies are valued at 100% of the acquired cost.

All books and instructional videos in professional libraries are valued at \$6.00 each.

Depreciation Category 1 (reference ARM 42.21.156)

To be used for computer systems, data processing equipment, computerized medical equipment, video games and like equipment.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2016	70%
2015	44%
2014	19%
2013	9%
older	5%

Depreciation Category 2 (reference ARM 42.21.156)

To be used for calculating and accounting machines, cash registers, copiers, typewriters, vending machines, jukeboxes, addressing machines, time recording machines, check endorsing machines, postage machines, fax machines, and other office and store machines, electronic games, transcribing equipment and other similar equipment.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2016	85%
2015	70%
2014	54%
2013	35%
2012	23%
older	18%

Depreciation Category 3 (reference ARM 42.21.156)

To be used for citizen band radios, mobile telephones, PBX type systems, radio and television broadcasting and transmitting equipment, locally assessed phones, phone systems and all cable T.V. equipment not assessed on PPBA-20A, intercom equipment, and mics and sound systems and other similar equipment.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2016	85%
2015	68%
2014	51%
2013	33%
2012	22%
older	18%

Depreciation Category 4 (reference ARM 42.21.156)

To be used for specialized medical and dental equipment (specialized medical and dental equipment includes dental/medical hand tools, drills, etc.; but does not include the medical and dental chairs and tables or computerized medical or dental equipment).

YEAR NEW/ACQUIRED	TRENDED % GOOD
2016	85%
2015	69%
2014	52%
2013	34%
2012	23%
older	18%

Depreciation Category 5 (reference ARM 42.21.156)

To be used for hotel and motel furniture and equipment. This table also includes apartment, home rental and nursing home furniture and fixtures.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2016	85%
2015	69%
2014	53%
2013	35%
2012	24%
older	18%

Depreciation Category 6 (reference ARM 42.21.156)

To be used for janitorial equipment, electronic testing equipment, coin operated washers and dryers, video equipment and tapes (other than rental video equipment and tapes), cameras, equipment used for beauty and barber shops (except beauty and barber chairs), carpet and shampooing equipment, records, tanning beds, exercise equipment, toning tables and ceramic molds.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2016	85%
2015	70%
2014	54%
2013	36%
2012	25%
older	18%

Depreciation Category 7 (reference ARM 42.21.156)

To be used for repair shop tools. This table includes all tools, shop equipment, snow blowers and lawn mowers.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2016	92%
2015	85%
2014	77%
2013	69%
2012	61%
2011	53%
2010	43%
2009	33%
2008	27%
2007	24%
older	20%

Depreciation Category 8 (reference ARM 42.21.156)

To be used for all other furniture and fixtures. This table includes but is not limited to medical and dental chairs and tables, theatre equipment, stereo equipment, survey equipment, bill boards, garbage bins, coin-op car wash equipment, gas pumps and bar equipment, restaurant equipment and furniture and fixtures, bowling alleys and equipment (auto scorers should be valued using table 1), photo and developing equipment, mortuary equipment, safes, security alarm systems, and porta-potties.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2016	92%
2015	85%
2014	78%
2013	70%
2012	61%
2011	53%
2010	42%
2009	33%
2008	28%
2007	25%
older	20%

Cable Television Systems Depreciation Schedules, PPBA-20A

These schedules are to be used from January 1, 2017 through December 31, 2017.
(reference ARM 42.21.151)

Dishes

The dishes are circular shaped pieces of equipment used to receive the television signal.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2016	85%
2015	68%
2014	52%
2013	34%
2012 and older	23%

Towers

The towers are structures (usually metal) used to support any receiving equipment.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2016	92%
2015	83%
2014	76%
2013	68%
2012	59%
2011	51%
2010	42%
2009	32%
2008	27%
2007 and older	24%

All other television cable system equipment not valued from the above schedules will be valued using depreciation Category 3, of the Commercial Furniture & Fixtures tables.

Leased and Rental Property Depreciation Schedules, PPBA-23

These schedules are to be used from January 1, 2017 through December 31, 2017.
(reference ARM 42.21.113)

The depreciation percentage to be used is determined by the year the equipment was acquired.

Leased and rental property with an acquired cost of \$0 to \$500 per item

YEAR NEW/ACQUIRED	TRENDED % GOOD
2016	70%
2015	44%
2014	19%
2013	9%
older	5%

Leased and rental property with an acquired cost of \$501 to \$1,500 per item

YEAR NEW/ACQUIRED	TRENDED % GOOD
2016	85%
2015	70%
2014	54%
2013	35%
2012	23%
older	18%

Leased and rental property with an acquired cost of \$1,501 to \$5,000 per item

YEAR NEW/ACQUIRED	TRENDED % GOOD
2016	92%
2015	85%
2014	78%
2013	70%
2012	61%
2011	53%
2010	42%
2009	33%
2008	28%
2007	25%
older	20%

Leased and rental property with an acquired cost of \$5,001 to \$15,000 per item

YEAR NEW/ACQUIRED	TRENDED % GOOD
2017	80%
2016	65%
2015	60%
2014	50%
2013	47%
2012	44%
2011	41%
2010	39%
2009	37%
2008	35%
2007	33%
2006	30%
2005	29%
2004	29%
2003	27%
2002	24%
2001	22%
2000	22%
1999	21%
1998 and older	20%

Rental video tapes and digital video disks

YEAR NEW/ACQUIRED	TRENDED % GOOD
2016	25%
2015	15%
2014 and older	10%

Leased and rental tanks

Use the depreciation schedule for farm machinery and equipment, PPBA-16.

Ski Lift Equipment Depreciation Schedule, PPBA-40

This schedule is to be used from January 1, 2017 through December 31, 2017.
(reference ARM 42.21.153)

YEAR NEW/ACQUIRED	TRENDED % GOOD
2016	92%
2015	83%
2014	76%
2013	68%
2012	59%
2011	51%
2010	42%
2009	32%
2008	27%
2007 and older	24%

Farm Machinery and Equipment Depreciation Schedule, PPBA-16

This schedule is to be used from January 1, 2017 through December 31, 2017.
(reference ARM 42.21.123)

YEAR NEW/ACQUIRED	TRENDED % GOOD
2017	80%
2016	75%
2015	65%
2014	59%
2013	52%
2012	49%
2011	45%
2010	43%
2009	39%
2008	40%
2007	40%
2006	37%
2005	34%
2004	33%
2003	30%
2002	25%
2001 and older	20%

Note: All agricultural implements and machinery with a market value less than \$100 are exempt from taxation per 15-6-207(3), MCA.

Example: A taxpayer has an old Ferguson harrow that she purchased in 1999 for \$300.
 $300 \times 20\% = \$ 60$ market value

Note: This depreciation schedule is also used to value lease & rental tanks.

DOR Farm Machinery Manual Trend-Up Factors

Note: The 1998 New Cost listed in the Farm Machinery Manual should be used to value both **1998** and **1999** equipment.

To determine the new cost for farm equipment with a year new after 1999, apply the following trend-up factor to the 1998 cost listed in the manual:

YEAR NEW/ACQUIRED	TREND-UP FACTOR
2016	1.486
2015	1.501
2014	1.487
2013	1.468
2012	1.456
2011	1.416
2010	1.373
2009	1.383
2008	1.344
2007	1.293
2006	1.227
2005	1.172
2004	1.090
2003	1.053
2002	1.036
2001	1.030
2000	1.021

All Personal Property *except* Heavy Equipment Trend-Up Chart, PPBA-31
 This schedule is to be used from January 1, 2017 through December 31, 2017.

Year	Trend Factor
2016	1577.8
2015	1593.7
2014	1578.8
2013	1558.7
2012	1545.9
2011	1503.2
2010	1457.4
2009	1468.6
2008	1427.3
2007	1373.3
2006	1302.3
2005	1244.5
2004	1157.3
2003	1118.6
2002	1100.0
2001	1093.4
2000	1084.3
1999	1065.0
1998	1061.8
1997	1052.7
1996	1036.0
1995	1020.4
1994	985.0
1993	958.0
1992	939.8
1991	928.5
1990	910.2
1989	886.5
1988	841.4
1987	806.9
1986	795.4
1985	787.9

Year	Trend Factor
1984	776.4
1983	755.8
1982	742.4
1981	709.2
1980	642.8
1979	584.4
1978	534.7
1977	497.1
1976	472.1
1975	444.3
1974	398.4
1973	344.1
1972	332.1
1971	321.3
1970	303.3
1969	285.1
1968	273.2
1967	262.9
1966	252.5
1965	244.9
1964	241.8
1963	239.2
1962	238.5
1961	237.2
1960	237.7
1959	234.9
1958	231.0
1957	225.1
1956	208.8
1955	190.6
1954	184.6

All Personal Property except Heavy Equipment Trend-Down Chart, PPBA-3 (cont)

Year of Unknown Cost	Year of Known Cost													
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
2017	1.00													
2016		1.00												
2015		1.01	1.00											
2014		1.00	0.99	1.00										
2013		0.99	0.98	0.99	1.00									
2012		0.98	0.97	0.98	0.99	1.00								
2011		0.95	0.94	0.96	0.97	0.97	1.00							
2010		0.92	0.91	0.93	0.94	0.94	0.98	1.00						
2009		0.93	0.92	0.93	0.94	0.95	0.98	1.01	1.00					
2008		0.90	0.89	0.91	0.92	0.92	0.96	0.98	0.97	1.00				
2007		0.87	0.86	0.87	0.88	0.89	0.92	0.95	0.93	0.97	1.00			
2006		0.83	0.82	0.83	0.84	0.84	0.87	0.90	0.88	0.92	0.95	1.00		
2005		0.79	0.78	0.79	0.80	0.81	0.83	0.86	0.84	0.88	0.91	0.96	1.00	
2004		0.73	0.73	0.74	0.74	0.75	0.78	0.80	0.78	0.82	0.85	0.90	0.93	1.00
2003		0.71	0.70	0.71	0.72	0.72	0.75	0.77	0.76	0.79	0.82	0.87	0.90	0.98
2002		0.70	0.69	0.70	0.71	0.71	0.74	0.76	0.75	0.78	0.80	0.85	0.89	0.96
2001		0.69	0.69	0.69	0.70	0.71	0.73	0.75	0.74	0.77	0.80	0.85	0.88	0.95
2000		0.69	0.68	0.69	0.70	0.70	0.73	0.75	0.73	0.77	0.79	0.84	0.88	0.95
1999		0.67	0.67	0.68	0.68	0.69	0.71	0.73	0.72	0.75	0.78	0.82	0.86	0.93
1998		0.67	0.67	0.67	0.68	0.69	0.71	0.73	0.72	0.75	0.78	0.82	0.86	0.93
1997		0.67	0.66	0.67	0.68	0.68	0.71	0.72	0.71	0.74	0.77	0.82	0.85	0.92
1996		0.66	0.65	0.66	0.67	0.67	0.69	0.71	0.70	0.73	0.76	0.80	0.84	0.90
1995		0.65	0.64	0.65	0.66	0.66	0.68	0.70	0.69	0.72	0.75	0.79	0.82	0.89
1994		0.62	0.62	0.63	0.63	0.64	0.66	0.68	0.67	0.70	0.72	0.76	0.79	0.86
1993		0.61	0.60	0.61	0.62	0.62	0.64	0.66	0.65	0.68	0.70	0.74	0.77	0.84
1992		0.60	0.59	0.60	0.60	0.61	0.63	0.65	0.64	0.67	0.69	0.73	0.76	0.82
1991		0.59	0.58	0.59	0.60	0.60	0.62	0.64	0.63	0.66	0.68	0.72	0.75	0.81
1990		0.58	0.57	0.58	0.58	0.59	0.61	0.63	0.62	0.64	0.67	0.70	0.73	0.79
1989		0.56	0.56	0.56	0.57	0.57	0.59	0.61	0.60	0.63	0.65	0.69	0.72	0.77
1988		0.53	0.53	0.53	0.54	0.54	0.56	0.58	0.57	0.60	0.62	0.65	0.68	0.73
1987		0.51	0.51	0.51	0.52	0.52	0.54	0.56	0.55	0.57	0.59	0.62	0.65	0.70
1986		0.50	0.50	0.51	0.51	0.52	0.53	0.55	0.54	0.56	0.58	0.62	0.64	0.69
1985		0.50	0.49	0.50	0.51	0.51	0.53	0.54	0.53	0.56	0.58	0.61	0.64	0.69
1984		0.49	0.49	0.49	0.50	0.50	0.52	0.53	0.53	0.55	0.57	0.60	0.63	0.68
1983		0.48	0.47	0.48	0.49	0.49	0.51	0.52	0.51	0.53	0.55	0.59	0.61	0.66
1982		0.47	0.47	0.47	0.48	0.48	0.50	0.51	0.50	0.53	0.54	0.58	0.60	0.65
1981		0.45	0.44	0.45	0.46	0.46	0.47	0.49	0.48	0.50	0.52	0.55	0.57	0.62
1980		0.41	0.40	0.41	0.41	0.42	0.43	0.44	0.44	0.45	0.47	0.50	0.52	0.56
1979		0.37	0.37	0.37	0.38	0.38	0.39	0.40	0.40	0.41	0.43	0.45	0.47	0.51
1978		0.34	0.34	0.34	0.34	0.35	0.36	0.37	0.36	0.38	0.39	0.41	0.43	0.47
1977		0.32	0.31	0.32	0.32	0.32	0.33	0.34	0.34	0.35	0.36	0.39	0.40	0.43
1976		0.30	0.30	0.30	0.30	0.31	0.32	0.33	0.32	0.33	0.35	0.37	0.38	0.41
1975		0.28	0.28	0.28	0.29	0.29	0.30	0.31	0.30	0.31	0.33	0.34	0.36	0.39
1974		0.25	0.25	0.25	0.26	0.26	0.27	0.27	0.27	0.28	0.29	0.31	0.32	0.35
1973		0.22	0.22	0.22	0.22	0.22	0.23	0.24	0.23	0.24	0.25	0.27	0.28	0.30
1972		0.21	0.21	0.21	0.21	0.22	0.22	0.23	0.23	0.24	0.24	0.26	0.27	0.29
1971		0.20	0.20	0.20	0.21	0.21	0.22	0.22	0.22	0.23	0.24	0.25	0.26	0.28
1970		0.19	0.19	0.19	0.19	0.20	0.20	0.21	0.21	0.21	0.22	0.23	0.24	0.26
1969		0.18	0.18	0.18	0.18	0.18	0.19	0.20	0.19	0.20	0.21	0.22	0.23	0.25
1968		0.17	0.17	0.17	0.18	0.18	0.18	0.19	0.19	0.19	0.20	0.21	0.22	0.24
1967		0.17	0.16	0.17	0.17	0.17	0.18	0.18	0.18	0.19	0.19	0.20	0.21	0.23
1966		0.16	0.16	0.16	0.16	0.16	0.17	0.17	0.17	0.18	0.18	0.20	0.20	0.22
1965		0.16	0.15	0.16	0.16	0.16	0.16	0.17	0.17	0.17	0.18	0.19	0.20	0.21
1964		0.15	0.15	0.15	0.16	0.16	0.16	0.17	0.16	0.17	0.18	0.19	0.20	0.21
1963		0.15	0.15	0.15	0.15	0.15	0.16	0.16	0.16	0.17	0.18	0.19	0.19	0.21
1962		0.15	0.15	0.15	0.15	0.15	0.16	0.16	0.16	0.17	0.17	0.18	0.19	0.21
1961		0.15	0.15	0.15	0.15	0.15	0.16	0.16	0.16	0.17	0.17	0.18	0.19	0.21
1960		0.15	0.15	0.15	0.15	0.15	0.16	0.16	0.16	0.17	0.17	0.18	0.19	0.21

All Personal Property *except* Heavy Equipment Trend-Down Chart, PPBA-3 (cont)

Year of Unknown Cost	Year of Known Cost													
	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
2003	1.00													
2002	0.99	1.00												
2001	0.98	0.99	1.00											
2000	0.97	0.99	0.99	1.00										
1999	0.96	0.98	0.98	0.99	1.00									
1998	0.95	0.97	0.97	0.98	1.00	1.00								
1997	0.94	0.96	0.96	0.97	0.99	0.99	1.00							
1996	0.93	0.94	0.95	0.96	0.97	0.98	0.98	1.00						
1995	0.91	0.93	0.93	0.94	0.96	0.96	0.97	0.99	1.00					
1994	0.88	0.90	0.90	0.91	0.93	0.93	0.94	0.95	0.97	1.00				
1993	0.86	0.87	0.88	0.89	0.90	0.90	0.91	0.93	0.94	0.98	1.00			
1992	0.84	0.86	0.86	0.87	0.88	0.89	0.89	0.91	0.92	0.96	0.98	1.00		
1991	0.83	0.85	0.85	0.86	0.87	0.87	0.88	0.90	0.91	0.95	0.97	0.99	1.00	
1990	0.82	0.83	0.83	0.84	0.86	0.86	0.87	0.88	0.90	0.93	0.95	0.97	0.98	1.00
1989	0.79	0.81	0.81	0.82	0.83	0.84	0.84	0.86	0.87	0.90	0.93	0.96	0.96	0.99
1988	0.75	0.77	0.77	0.78	0.79	0.79	0.80	0.81	0.83	0.86	0.88	0.90	0.91	0.93
1987	0.72	0.74	0.74	0.75	0.76	0.76	0.77	0.78	0.79	0.82	0.84	0.86	0.87	0.89
1986	0.71	0.72	0.73	0.74	0.75	0.75	0.76	0.77	0.78	0.81	0.83	0.85	0.86	0.87
1985	0.71	0.72	0.72	0.73	0.74	0.74	0.75	0.76	0.77	0.80	0.82	0.84	0.85	0.87
1984	0.70	0.71	0.71	0.72	0.73	0.73	0.74	0.75	0.76	0.79	0.81	0.83	0.84	0.86
1983	0.68	0.69	0.69	0.70	0.71	0.71	0.72	0.73	0.74	0.77	0.79	0.81	0.82	0.84
1982	0.66	0.68	0.68	0.69	0.70	0.70	0.71	0.72	0.73	0.76	0.77	0.79	0.80	0.82
1981	0.64	0.65	0.65	0.66	0.67	0.67	0.68	0.69	0.70	0.72	0.74	0.76	0.77	0.79
1980	0.58	0.59	0.59	0.59	0.60	0.61	0.61	0.62	0.63	0.66	0.67	0.69	0.69	0.71
1979	0.52	0.53	0.53	0.54	0.55	0.55	0.56	0.57	0.57	0.60	0.61	0.62	0.63	0.64
1978	0.48	0.49	0.49	0.49	0.50	0.50	0.51	0.52	0.53	0.55	0.56	0.57	0.58	0.59
1977	0.45	0.45	0.45	0.46	0.47	0.47	0.47	0.48	0.49	0.51	0.52	0.53	0.54	0.55
1976	0.42	0.43	0.43	0.44	0.44	0.44	0.45	0.46	0.46	0.48	0.49	0.50	0.51	0.52
1975	0.40	0.40	0.41	0.41	0.42	0.42	0.42	0.43	0.44	0.45	0.46	0.47	0.48	0.49
1974	0.36	0.36	0.36	0.37	0.37	0.38	0.38	0.39	0.39	0.41	0.42	0.43	0.43	0.44
1973	0.31	0.31	0.31	0.32	0.32	0.32	0.33	0.33	0.34	0.35	0.36	0.37	0.37	0.38
1972	0.30	0.30	0.30	0.31	0.31	0.31	0.32	0.32	0.33	0.34	0.35	0.35	0.36	0.37
1971	0.29	0.29	0.29	0.30	0.30	0.30	0.31	0.31	0.32	0.33	0.34	0.34	0.35	0.36
1970	0.27	0.28	0.28	0.28	0.29	0.29	0.29	0.29	0.30	0.31	0.32	0.32	0.33	0.34
1969	0.26	0.26	0.26	0.26	0.27	0.27	0.27	0.28	0.28	0.29	0.30	0.30	0.31	0.32
1968	0.24	0.25	0.25	0.25	0.26	0.26	0.26	0.26	0.27	0.28	0.29	0.29	0.29	0.30
1967	0.24	0.24	0.24	0.24	0.25	0.25	0.25	0.25	0.26	0.27	0.27	0.28	0.28	0.29
1966	0.23	0.23	0.23	0.23	0.24	0.24	0.24	0.24	0.25	0.26	0.26	0.27	0.27	0.28
1965	0.22	0.22	0.22	0.23	0.23	0.23	0.23	0.24	0.24	0.25	0.26	0.26	0.26	0.27
1964	0.22	0.22	0.22	0.22	0.23	0.23	0.23	0.23	0.24	0.25	0.25	0.26	0.26	0.27
1963	0.21	0.22	0.22	0.22	0.22	0.23	0.23	0.23	0.24	0.24	0.25	0.26	0.26	0.27
1962	0.21	0.22	0.22	0.22	0.22	0.22	0.23	0.23	0.23	0.24	0.25	0.25	0.26	0.27
1961	0.21	0.22	0.22	0.22	0.22	0.22	0.23	0.23	0.23	0.24	0.25	0.25	0.26	0.27
1960	0.21	0.22	0.22	0.22	0.22	0.22	0.23	0.23	0.23	0.24	0.25	0.25	0.26	0.27

All Personal Property *except* Heavy Equipment Trend-Down Chart, PPBA-3 (cont)

Year of Unknown Cost	Year of Known Cost													
	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976
1989	1.00													
1988	0.95	1.00												
1987	0.91	0.96	1.00											
1986	0.90	0.95	0.99	1.00										
1985	0.89	0.94	0.98	0.99	1.00									
1984	0.88	0.92	0.96	0.98	0.99	1.00								
1983	0.85	0.90	0.94	0.95	0.96	0.97	1.00							
1982	0.84	0.88	0.92	0.93	0.94	0.96	0.98	1.00						
1981	0.80	0.84	0.88	0.89	0.90	0.91	0.94	0.96	1.00					
1980	0.73	0.76	0.80	0.81	0.82	0.83	0.85	0.87	0.91	1.00				
1979	0.66	0.69	0.72	0.73	0.74	0.75	0.77	0.79	0.82	0.91	1.00			
1978	0.60	0.64	0.66	0.67	0.68	0.69	0.71	0.72	0.75	0.83	0.92	1.00		
1977	0.56	0.59	0.62	0.62	0.63	0.64	0.66	0.67	0.70	0.77	0.85	0.93	1.00	
1976	0.53	0.56	0.59	0.59	0.60	0.61	0.62	0.64	0.67	0.73	0.81	0.88	0.95	1.00
1975	0.50	0.53	0.55	0.56	0.56	0.57	0.59	0.60	0.63	0.69	0.76	0.83	0.89	0.94
1974	0.45	0.47	0.49	0.50	0.51	0.51	0.53	0.54	0.56	0.62	0.68	0.75	0.80	0.84
1973	0.39	0.41	0.43	0.43	0.44	0.44	0.45	0.46	0.49	0.54	0.59	0.64	0.69	0.73
1972	0.37	0.39	0.41	0.42	0.42	0.43	0.44	0.45	0.47	0.52	0.57	0.62	0.67	0.70
1971	0.36	0.38	0.40	0.40	0.41	0.41	0.42	0.43	0.45	0.50	0.55	0.60	0.65	0.68
1970	0.34	0.36	0.38	0.38	0.38	0.39	0.40	0.41	0.43	0.47	0.52	0.57	0.61	0.64
1969	0.32	0.34	0.35	0.36	0.36	0.37	0.38	0.38	0.40	0.44	0.49	0.53	0.57	0.60
1968	0.31	0.32	0.34	0.34	0.35	0.35	0.36	0.37	0.39	0.43	0.47	0.51	0.55	0.58
1967	0.30	0.31	0.33	0.33	0.33	0.34	0.35	0.35	0.37	0.41	0.45	0.49	0.53	0.56
1966	0.28	0.30	0.31	0.32	0.32	0.33	0.33	0.34	0.36	0.39	0.43	0.47	0.51	0.53
1965	0.28	0.29	0.30	0.31	0.31	0.32	0.32	0.33	0.35	0.38	0.42	0.46	0.49	0.52
1964	0.27	0.29	0.30	0.30	0.31	0.31	0.32	0.33	0.34	0.38	0.41	0.45	0.49	0.51
1963	0.27	0.28	0.30	0.30	0.30	0.31	0.32	0.32	0.34	0.37	0.41	0.45	0.48	0.51
1962	0.27	0.28	0.30	0.30	0.30	0.31	0.31	0.32	0.34	0.37	0.41	0.45	0.48	0.51
1961	0.27	0.28	0.29	0.30	0.30	0.31	0.31	0.32	0.33	0.37	0.41	0.44	0.48	0.50
1960	0.27	0.28	0.29	0.30	0.30	0.31	0.31	0.32	0.34	0.37	0.41	0.44	0.48	0.50

All Personal Property *except* Heavy Equipment Trend-Down Chart, PPBA-3 (cont)

Year of Unknown Cost	Year of Known Cost															
	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960
1975	1.00															
1974	0.90	1.00														
1973	0.77	0.86	1.00													
1972	0.75	0.83	0.97	1.00												
1971	0.72	0.81	0.93	0.97	1.00											
1970	0.68	0.76	0.88	0.91	0.94	1.00										
1969	0.64	0.72	0.83	0.86	0.89	0.94	1.00									
1968	0.61	0.69	0.79	0.82	0.85	0.90	0.96	1.00								
1967	0.59	0.66	0.76	0.79	0.82	0.87	0.92	0.96	1.00							
1966	0.57	0.63	0.73	0.76	0.79	0.83	0.89	0.92	0.96	1.00						
1965	0.55	0.61	0.71	0.74	0.76	0.81	0.86	0.90	0.93	0.97	1.00					
1964	0.54	0.61	0.70	0.73	0.75	0.80	0.85	0.89	0.92	0.96	0.99	1.00				
1963	0.54	0.60	0.70	0.72	0.74	0.79	0.84	0.88	0.91	0.95	0.98	0.99	1.00			
1962	0.54	0.60	0.69	0.72	0.74	0.79	0.84	0.87	0.91	0.94	0.97	0.99	1.00	1.00		
1961	0.53	0.60	0.69	0.71	0.74	0.78	0.83	0.87	0.90	0.94	0.97	0.98	0.99	0.99	1.00	
1960	0.53	0.60	0.69	0.72	0.74	0.78	0.83	0.87	0.90	0.94	0.97	0.98	0.99	1.00	1.00	1.00

Heavy Equipment Depreciation Schedule, PPBA-18

This schedule is to be used from January 1, 2017 through December 31, 2017.
(reference ARM 42.21.131)

YEAR NEW/ACQUIRED	TRENDED % GOOD
2017	80%
2016	65%
2015	60%
2014	50%
2013	47%
2012	44%
2011	41%
2010	39%
2009	37%
2008	35%
2007	33%
2006	30%
2005	29%
2004	29%
2003	27%
2002	24%
2001	22%
2000	22%
1999	21%
1998 and older	20%

Heavy Equipment Trend-Up Chart, PPBA-32

This schedule is to be used from January 1, 2017 through December 31, 2017.

Year	Trend Factor
2016	1829.3
2015	1834.1
2014	1812.5
2013	1788.0
2012	1754.3
2011	1698.1
2010	1650.9
2009	1657.3
2008	1609.6
2007	1560.1
2006	1506.6
2005	1441.9
2004	1349.7
2003	1311.7
2002	1291.6
2001	1281.5
2000	1274.0
1999	1252.1
1998	1242.2
1997	1228.3
1996	1204.6
1995	1185.1
1994	1153.4
1993	1125.2
1992	1095.3
1991	1075.3
1990	1050.1
1989	1017.3
1988	970.9
1987	939.9
1986	927.2
1985	919.5
1984	908.4

Year	Trend Factor
1983	890.1
1982	871.6
1981	824.2
1980	739.3
1979	669.4
1978	610.9
1977	567.0
1976	537.4
1975	504.2
1974	435.4
1973	375.6
1972	363.0
1971	350.6
1970	330.7
1969	312.2
1968	297.2
1967	283.5
1966	273.8
1965	265.3
1964	259.7
1963	254.4
1962	250.3
1961	248.9
1960	246.2
1959	241.6
1958	233.7
1957	224.4
1956	205.6
1955	188.2
1954	183.0
1953	179.9
1952	177.8

Heavy Equipment Trend-Down Chart, PPBA-19 (cont)

Year of Unknown Cost	Year of Known Cost													
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
2017	1.00													
2016		1.00												
2015			1.00											
2014				1.00										
2013					1.00									
2012						1.00								
2011							1.00							
2010								1.00						
2009									1.00					
2008										1.00				
2007											1.00			
2006												1.00		
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1963														
1962														
1961														
1960														

Heavy Equipment Trend-Down Chart, PPBA-19 (cont)

Year of Unknown Cost	Year of Known Cost													
	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
2003	1.00													
2002	0.99	1.00												
2001	0.98	0.99	1.00											
2000	0.97	0.99	0.99	1.00										
1999	0.96	0.97	0.98	0.98	1.00									
1998	0.95	0.96	0.97	0.98	0.99	1.00								
1997	0.94	0.95	0.96	0.97	0.98	0.99	1.00							
1996	0.92	0.94	0.94	0.95	0.96	0.97	0.98	1.00						
1995	0.90	0.92	0.93	0.93	0.95	0.95	0.97	0.99	1.00					
1994	0.88	0.90	0.90	0.91	0.92	0.93	0.94	0.96	0.98	1.00				
1993	0.86	0.87	0.88	0.88	0.90	0.91	0.92	0.94	0.95	0.98	1.00			
1992	0.84	0.85	0.86	0.86	0.88	0.88	0.89	0.91	0.93	0.95	0.97	1.00		
1991	0.82	0.83	0.84	0.85	0.86	0.87	0.88	0.89	0.91	0.94	0.96	0.99	1.00	
1990	0.80	0.82	0.82	0.83	0.84	0.85	0.86	0.87	0.89	0.91	0.93	0.96	0.98	1.00
1989	0.78	0.79	0.79	0.80	0.81	0.82	0.83	0.85	0.86	0.89	0.90	0.93	0.95	0.97
1988	0.74	0.75	0.76	0.76	0.78	0.78	0.79	0.81	0.82	0.84	0.86	0.89	0.91	0.92
1987	0.72	0.73	0.73	0.74	0.75	0.76	0.77	0.78	0.80	0.82	0.84	0.86	0.88	0.90
1986	0.71	0.72	0.72	0.73	0.74	0.75	0.76	0.77	0.78	0.81	0.82	0.85	0.87	0.88
1985	0.70	0.71	0.72	0.72	0.74	0.74	0.75	0.76	0.78	0.80	0.82	0.84	0.86	0.88
1984	0.69	0.71	0.71	0.71	0.73	0.73	0.74	0.76	0.77	0.79	0.81	0.83	0.85	0.87
1983	0.68	0.69	0.69	0.70	0.71	0.72	0.73	0.74	0.75	0.77	0.79	0.82	0.83	0.85
1982	0.67	0.68	0.68	0.69	0.70	0.70	0.71	0.73	0.74	0.76	0.77	0.80	0.81	0.83
1981	0.63	0.64	0.64	0.65	0.66	0.66	0.67	0.69	0.70	0.72	0.73	0.76	0.77	0.78
1980	0.56	0.57	0.58	0.58	0.59	0.60	0.60	0.62	0.63	0.64	0.66	0.68	0.69	0.70
1979	0.51	0.52	0.52	0.53	0.54	0.54	0.55	0.56	0.57	0.58	0.59	0.61	0.62	0.64
1978	0.47	0.47	0.48	0.48	0.49	0.49	0.50	0.51	0.52	0.53	0.54	0.56	0.57	0.58
1977	0.43	0.44	0.44	0.45	0.45	0.46	0.46	0.47	0.48	0.49	0.50	0.52	0.53	0.54
1976	0.41	0.42	0.42	0.42	0.43	0.43	0.44	0.45	0.45	0.47	0.48	0.49	0.50	0.51
1975	0.38	0.39	0.39	0.40	0.40	0.41	0.41	0.42	0.43	0.44	0.45	0.46	0.47	0.48
1974	0.33	0.34	0.34	0.34	0.35	0.35	0.36	0.36	0.37	0.38	0.39	0.40	0.41	0.41
1973	0.29	0.29	0.29	0.30	0.30	0.30	0.31	0.31	0.32	0.33	0.33	0.34	0.35	0.36
1972	0.28	0.28	0.28	0.29	0.29	0.29	0.30	0.30	0.31	0.32	0.32	0.33	0.34	0.35
1971	0.27	0.27	0.27	0.28	0.28	0.28	0.29	0.29	0.30	0.31	0.31	0.32	0.33	0.33
1970	0.25	0.26	0.26	0.26	0.26	0.27	0.27	0.28	0.28	0.29	0.29	0.30	0.31	0.31
1969	0.24	0.24	0.24	0.25	0.25	0.25	0.25	0.26	0.26	0.27	0.28	0.29	0.29	0.30
1968	0.23	0.23	0.23	0.23	0.24	0.24	0.24	0.25	0.25	0.26	0.26	0.27	0.28	0.28
1967	0.22	0.22	0.22	0.22	0.23	0.23	0.23	0.24	0.24	0.25	0.25	0.26	0.26	0.27
1966	0.21	0.21	0.21	0.22	0.22	0.22	0.22	0.23	0.23	0.24	0.24	0.25	0.26	0.26
1965	0.20	0.21	0.21	0.21	0.21	0.21	0.22	0.22	0.22	0.23	0.24	0.24	0.25	0.25
1964	0.20	0.20	0.20	0.20	0.21	0.21	0.21	0.22	0.22	0.23	0.23	0.24	0.24	0.25
1963	0.19	0.20	0.20	0.20	0.20	0.20	0.21	0.21	0.22	0.22	0.23	0.23	0.24	0.24
1962	0.19	0.19	0.20	0.20	0.20	0.20	0.20	0.21	0.21	0.22	0.22	0.23	0.23	0.24
1961	0.19	0.19	0.19	0.20	0.20	0.20	0.20	0.21	0.21	0.22	0.22	0.23	0.23	0.24
1960	0.19	0.19	0.19	0.19	0.20	0.20	0.20	0.20	0.21	0.21	0.22	0.23	0.23	0.23

Heavy Equipment Trend-Down Chart, PPBA-19 (cont)

Year of Unknown Cost	Year of Known Cost															
	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976
1991	1.00															
1990	0.98	1.00														
1989	0.95	0.97	1.00													
1988	0.91	0.92	0.95	1.00												
1987	0.88	0.90	0.92	0.97	1.00											
1986	0.87	0.88	0.91	0.95	0.99	1.00										
1985	0.86	0.88	0.90	0.95	0.98	0.99	1.00									
1984	0.85	0.87	0.89	0.94	0.97	0.98	0.99	1.00								
1983	0.83	0.85	0.87	0.92	0.95	0.96	0.97	0.98	1.00							
1982	0.81	0.83	0.86	0.90	0.93	0.94	0.95	0.96	0.98	1.00						
1981	0.77	0.78	0.81	0.85	0.88	0.89	0.90	0.91	0.92	0.95	1.00					
1980	0.69	0.70	0.73	0.76	0.79	0.80	0.80	0.81	0.83	0.85	0.90	1.00				
1979	0.62	0.64	0.66	0.69	0.71	0.72	0.73	0.74	0.75	0.77	0.81	0.91	1.00			
1978	0.57	0.58	0.60	0.63	0.65	0.66	0.66	0.67	0.68	0.70	0.74	0.83	0.91	1.00		
1977	0.53	0.54	0.56	0.58	0.60	0.61	0.62	0.62	0.64	0.65	0.69	0.77	0.85	0.93	1.00	
1976	0.50	0.51	0.53	0.55	0.57	0.58	0.58	0.59	0.60	0.62	0.65	0.73	0.80	0.88	0.95	1.00
1975	0.47	0.48	0.50	0.52	0.54	0.54	0.55	0.56	0.57	0.58	0.61	0.68	0.75	0.83	0.89	0.94
1974	0.41	0.41	0.43	0.45	0.46	0.47	0.47	0.48	0.49	0.50	0.53	0.59	0.65	0.71	0.77	0.81
1973	0.35	0.36	0.37	0.39	0.40	0.41	0.41	0.41	0.42	0.43	0.46	0.51	0.56	0.61	0.66	0.70
1972	0.34	0.35	0.36	0.37	0.39	0.39	0.39	0.40	0.41	0.42	0.44	0.49	0.54	0.59	0.64	0.68
1971	0.33	0.33	0.34	0.36	0.37	0.38	0.38	0.39	0.39	0.40	0.43	0.47	0.52	0.57	0.62	0.65
1970	0.31	0.31	0.33	0.34	0.35	0.36	0.36	0.36	0.37	0.38	0.40	0.45	0.49	0.54	0.58	0.62
1969	0.29	0.30	0.31	0.32	0.33	0.34	0.34	0.34	0.35	0.36	0.38	0.42	0.47	0.51	0.55	0.58
1968	0.28	0.28	0.29	0.31	0.32	0.32	0.32	0.33	0.33	0.34	0.36	0.40	0.44	0.49	0.52	0.55
1967	0.26	0.27	0.28	0.29	0.30	0.31	0.31	0.31	0.32	0.33	0.34	0.38	0.42	0.46	0.50	0.53
1966	0.26	0.26	0.27	0.28	0.29	0.30	0.30	0.30	0.31	0.31	0.33	0.37	0.41	0.45	0.48	0.51
1965	0.25	0.25	0.26	0.27	0.28	0.29	0.29	0.29	0.30	0.30	0.32	0.36	0.40	0.43	0.47	0.49
1964	0.24	0.25	0.26	0.27	0.28	0.28	0.28	0.29	0.29	0.30	0.32	0.35	0.39	0.43	0.46	0.48
1963	0.24	0.24	0.25	0.26	0.27	0.27	0.28	0.28	0.29	0.29	0.31	0.34	0.38	0.42	0.45	0.47
1962	0.23	0.24	0.25	0.26	0.27	0.27	0.27	0.28	0.28	0.29	0.30	0.34	0.37	0.41	0.44	0.47
1961	0.23	0.24	0.24	0.26	0.26	0.27	0.27	0.27	0.28	0.29	0.30	0.34	0.38	0.41	0.44	0.47
1960	0.23	0.23	0.24	0.25	0.26	0.27	0.27	0.27	0.28	0.28	0.30	0.33	0.37	0.41	0.44	0.46

Heavy Equipment Trend-Down Chart, PPBA-19 (cont)

Year of Unknown Cost	Year of Known Cost															
	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960
1975	1.00															
1974	0.86	1.00														
1973	0.74	0.86	1.00													
1972	0.72	0.83	0.97	1.00												
1971	0.70	0.81	0.93	0.97	1.00											
1970	0.66	0.76	0.88	0.91	0.94	1.00										
1969	0.62	0.72	0.83	0.86	0.89	0.94	1.00									
1968	0.59	0.68	0.79	0.82	0.85	0.90	0.95	1.00								
1967	0.56	0.65	0.75	0.78	0.81	0.86	0.91	0.95	1.00							
1966	0.54	0.63	0.73	0.75	0.78	0.83	0.88	0.92	0.97	1.00						
1965	0.53	0.61	0.71	0.73	0.76	0.80	0.85	0.89	0.94	0.97	1.00					
1964	0.52	0.60	0.69	0.72	0.74	0.79	0.83	0.87	0.92	0.95	0.98	1.00				
1963	0.50	0.58	0.68	0.70	0.73	0.77	0.81	0.86	0.90	0.93	0.96	0.98	1.00			
1962	0.50	0.57	0.67	0.69	0.71	0.76	0.80	0.84	0.88	0.91	0.94	0.96	0.98	1.00		
1961	0.50	0.57	0.67	0.69	0.71	0.76	0.80	0.84	0.88	0.91	0.94	0.96	0.98	0.99	1.00	
1960	0.49	0.57	0.66	0.68	0.71	0.75	0.79	0.83	0.87	0.90	0.93	0.95	0.97	0.99	0.99	1.00

Drill Rig Depreciation Schedule, PPBA-27

This schedule is to be used from January 1, 2017 through December 31, 2017.
 (reference ARM 42.21.140)

The following schedules will be used to arrive at market value when assessing a drill rig.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2017	100%
2016	92%
2015	83%
2014	76%
2013	68%
2012	59%
2011	51%
2010	42%
2009	31%
2008	26%
2007 and older	24%

Depth Categories and Replacement Cost New

Replacement cost new will be determined from the table below.

Use the appropriate column from the table depending upon whether the rig is electrical or mechanical.

Manufacturer's Depth Rating	Electrical RCN	Mechanical RCN
0 – 3,000	-	\$285,209
3,001 – 5,000	-	\$432,135
5,001 – 7,500	\$ 868,250	\$654,750
7,501 – 10,000	\$1,167,210	\$998,750
10,001 – 12,500	\$1,265,500	\$1,130,600
12,501 – 15,000	\$1,720,400	\$1,538,500
15,501 – 20,000	\$1,990,100	-
20,001 & greater	\$2,036,047	-

Seismograph Units and Allied Equipment Depreciation Schedules, PPBA-28A

These schedules are to be used from January 1, 2017 through December 31, 2017.
(reference ARM 42.21.137)

The following schedules will be used to arrive at market value when assessing seismograph units and their allied equipment.

Seismograph Units

YEAR NEW/ACQUIRED	TRENDED % GOOD
2017	80%
2016	68%
2015	55%
2014	41%
2013	27%
2012	19%
2011 - 2006	15%
2005 and older	5%

Seismograph Allied Equipment

YEAR NEW/ACQUIRED	TRENDED % GOOD
2017	100%
2016	85%
2015	68%
2014	52%
2013	34%
2012	23%
2011 - 2006	19%
2005 and older	5%

Workover, Service, Pole and Cable Tool Rig Depreciation Schedules, PPBA-29A

These schedules are to be used from January 1, 2017 through December 31, 2017.
(reference ARM 42.21.139)

The following schedules will be used to arrive at market value when assessing workover, service, pole and cable tool rigs.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2017	80%
2016	74%
2015	66%
2014	61%
2013	54%
2012	47%
2011	41%
2010	33%
2009	25%
2008	21%
2007 and older	19%

Depth Categories and Replacement Cost New

Replacement cost new will be determined from the table below.

Use the appropriate column from the table depending upon whether the rig is service or workover.

MANUFACTURER'S DEPTH RATING	SERVICE RIG RCN	WORKOVER RIG RCN
0 - 3,000'	\$146,788	\$186,788
3,001 - 5,000'	\$187,336	\$227,336
5,001 - 8,000'	\$245,572	\$305,572
8,001 - 10,000'	\$293,325	\$393,325
10,001 - 14,000'	\$322,918	\$472,918
14,001 & Greater	\$405,426	\$555,426

The replacement cost new for a pole rig or cable tool rig, regardless of depth, is \$60,000.

Oil and Gas Field Production Equipment Depreciation Schedules, PPBA-30A

This schedule is to be used from January 1, 2017 through December 31, 2017.
(reference ARM 42.21.138)

The following schedules will be used to arrive at market value when assessing oil and gas field production equipment.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2017	100%
2016	95%
2015	89%
2014	85%
2013	80%
2012	74%
2011	70%
2010	66%
2009	58%
2008	53%
2007	49%
2006	45%
2005	39%
2004	36%
2003	33%
2002 and older	30%

Industrial Machinery and Equipment Trend Tables and Trend Factors, PPBA-35

Industry Trend

Table	Table	Description	Life
1	(1)	Aircraft/Airframe Mfg.	15
2	(4)	Alcohol Plant	15
3	(2)	Baking	12
4	(21)	Bentonite	20
5	(3)	Bottling	12
6	(4)	Brewing & Distilling	20
7	(5)	Candy & Confectionary	20
8	(25)	Cardboard Container	20
9	(6)	Cement Manufacturing	20
10	(14)	Cereal Products	16
11	(7)	Chemical Manufacturing	12
12	(8)	Clay Products	15
13	(21)	Coal Crushing & Handling	20
14	(28)	Coal Fired Power Gener.	16
15	(6)	Concrete Products	18
16	(6)	Concrete Ready Mix	18
17	(9)	Contractor Equipment	10
18	(10)	Creamery & Dairy	12
19	(16)	Egg Packing	20
20	(11)	Electric Power Equipment	16
21	(12)	Electrical Equipment Mfg.	10
22	(12)	Electronic Component Mfg.	10
23	(14)	Feed Milling	16
24	(30)	Fertilizer Distribution	10
25	(7)	Fertilizer Manufacturing	12
26	(13)	Fish Cannery	12
27	(14)	Flour, Cereal & Feed	16
28	(14)	Flour Milling	16
29	(20)	Foundry	15
30	(15)	Fruit Cannery	12
31	(16)	Fruit Packing	12
32	(31)	Furniture Manufacturing	10
33	(4)	Gasohol Plant	15
34	(14)	Grain Handling Facilities	16
35	(21)	Graphite Products	20
36	(21)	Gypsum	20
37	(21)	Heap Leach Mechanical	20
38	(21)	Heap Leach Pads	5
39	(15)	Honey Processing	12
40	(11)	Hydroelectric Generation	20
41	(9)	Industrial Shop Equipment	10
42	(17)	Laundry & Drycleaning	10
43	(29)	Leather Fabrication	20
44	(21)	Lime/Calcium Benefication	20
45	(18)	Logging Equipment	10
46	(19)	Meat Packing	12
47	(20)	Metal Fabrication	20

IndustryTrend

Table	Table	Description	Life
48	(20)	Metal Machining & Milling	15
49	(20)	Metal Working	20
50	(21)	Mining & Milling	15
51	(23)	Natural Gas Processing	16
52	(21)	Nonferrous Smelting	15
53	(23)	Oil Refining	16
54	(21)	Open Pit Mining/Quarrying	15
55	(21)	Ore Milling/Concentrating	15
56	(7)	Oxygen Generation	20
57	(22)	Paint Manufacturing	12
58	(30)	Peat Moss/Compost Plant	20
59	(23)	Petroleum	16
60	(21)	Phosphate Benefication	20
61	(32)	Plastic Products Mfg.	20
62	(18)	Pole Treating Equipment	10
63	(32)	Polystyrene	20
64	(24)	Printing	12
65	(25)	Pulp & Paper Mfg	13
66	(26)	Refrigeration	12
67	(20)	Rifle Manufacturing	15
68	(27)	Rubber & Vulcanizing	15
69	(18)	Sawmill Equipment	10
70	(14)	Seed Treating & Cleaning	16
71	(6)	Stationary Asphalt Plant	15
72	(28)	Steam Power Generation	16
73	(21)	Stone Products	15
74	(23)	Sugar Refinery	18
75	(23)	Sulphur Manufacturing	12
76	(21)	Talc Benefication	20
77	(29)	Textile Fabrication	10
78	(21)	Underground Mining	10
79	(14)	Vegetable Oil Extraction	20
80	(21)	Vermiculite Processing	20
81	(30)	Warehousing	10
82	(14)	Wood Pellet Plant	16
83	(31)	Woodworking	10
84	(32)	Glass Manufacturing	15
85	(31)	Wood Products, Reconstituted	10
86	(23)	Silicon Processing	15
87	(11)	Renewable Energy Generation	20

Note: Lab equipment is to be included in its related industry's table at 10-year life expectancy.

Industrial Machinery and Equipment Trend Factors

These schedules are to be used from January 1, 2017 through December 31, 2017.
(reference ARM 42.22.1311)

	TABLE 1	TABLE 2	TABLE 3	TABLE 4	TABLE 5	TABLE 6	TABLE 7	TABLE 8
YEAR	Airplane Mfg.	Baking	Bottling	Brew/Dis.	Candy Confect.	Cement Mfg.	Chemical Mfg.	Clay Mfg.
2016	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2015	0.983	0.990	0.986	0.992	0.990	0.992	0.988	0.994
2014	0.986	1.000	0.994	1.003	1.001	0.999	0.996	1.003
2013	0.996	1.014	1.007	1.016	1.016	1.012	1.008	1.017
2012	0.997	1.023	1.011	1.025	1.026	1.022	1.009	1.029
2011	1.026	1.052	1.039	1.052	1.055	1.057	1.037	1.062
2010	1.064	1.086	1.073	1.081	1.089	1.087	1.065	1.094
2009	1.047	1.078	1.063	1.075	1.082	1.073	1.050	1.086
2008	1.077	1.104	1.090	1.105	1.108	1.121	1.087	1.135
2007	1.121	1.149	1.138	1.154	1.153	1.171	1.136	1.184
2006	1.183	1.230	1.207	1.223	1.238	1.233	1.203	1.248
2005	1.244	1.287	1.269	1.286	1.294	1.293	1.264	1.307
2004	1.347	1.384	1.376	1.390	1.391	1.406	1.371	1.411
2003	1.398	1.436	1.426	1.437	1.441	1.462	1.419	1.462
2002	1.424	1.460	1.452	1.463	1.466	1.492	1.447	1.490
2001	1.429	1.470	1.459	1.472	1.475	1.501	1.455	1.501
2000	1.439	1.486	1.472	1.488	1.492	1.515	1.469	1.517
1999	1.465	1.516	1.500	1.516	1.522	1.541	1.493	1.543
1998	1.467	1.521	1.503	1.524	1.527	1.547	1.500	1.548
1997	1.478	1.537	1.514	1.539	1.543	1.564	1.516	1.564

Industrial Machinery and Equipment Trend Factors (continued)

	TABLE 9	TABLE 10	TABLE 11	TABLE 12	TABLE 13	TABLE 14	TABLE 15	TABLE 16
YEAR	Contractor Eq.	Creamery/Dairy	Elec. Pwr. Eq.	Elec. Eq. Mfg.	Cannery/Fish	Flour, Cer. Feed	Cannery/Fruit	Packing/ Fruit
2016	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2015	0.997	0.991	0.970	0.975	0.989	0.989	0.991	0.995
2014	1.009	1.003	0.966	0.974	0.999	0.999	1.003	1.009
2013	1.023	1.017	0.967	0.979	1.014	1.012	1.018	1.027
2012	1.043	1.027	0.956	0.972	1.023	1.020	1.031	1.046
2011	1.077	1.055	0.977	0.998	1.052	1.050	1.059	1.075
2010	1.108	1.089	1.031	1.046	1.087	1.084	1.094	1.108
2009	1.104	1.084	1.023	1.032	1.077	1.075	1.089	1.107
2008	1.136	1.108	1.027	1.049	1.105	1.104	1.111	1.129
2007	1.173	1.155	1.083	1.100	1.150	1.151	1.153	1.168
2006	1.214	1.237	1.173	1.177	1.232	1.226	1.228	1.223
2005	1.269	1.298	1.258	1.250	1.288	1.288	1.281	1.273
2004	1.355	1.397	1.377	1.362	1.388	1.390	1.374	1.359
2003	1.395	1.445	1.440	1.419	1.441	1.442	1.425	1.406
2002	1.416	1.469	1.464	1.444	1.467	1.466	1.448	1.427
2001	1.427	1.479	1.458	1.442	1.476	1.474	1.458	1.440
2000	1.436	1.495	1.468	1.452	1.492	1.490	1.473	1.451
1999	1.461	1.526	1.498	1.479	1.522	1.520	1.504	1.482
1998	1.473	1.532	1.491	1.474	1.526	1.526	1.509	1.489
1997	1.489	1.548	1.493	1.480	1.542	1.541	1.522	1.501

Industrial Machinery and Equipment Trend Factors (continued)

	TABLE 17	TABLE 18	TABLE 19	TABLE 20	TABLE 21	TABLE 22	TABLE 23	TABLE 24
YEAR	Laundry/Clean	Logging Eq.	Packing/Meat	Metal Work	Mine/Mill	Paint Mfg.	Petroleum	Printing
2016	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2015	0.989	0.987	0.994	0.984	0.996	0.988	0.988	0.986
2014	0.997	0.994	1.007	0.989	1.007	0.996	0.996	0.990
2013	1.010	1.006	1.023	1.000	1.022	1.009	1.007	0.998
2012	1.018	1.017	1.035	1.000	1.042	1.014	1.014	1.002
2011	1.047	1.047	1.065	1.030	1.088	1.045	1.044	1.028
2010	1.081	1.077	1.097	1.065	1.124	1.079	1.071	1.060
2009	1.072	1.062	1.091	1.045	1.123	1.067	1.054	1.050
2008	1.108	1.098	1.126	1.084	1.174	1.103	1.097	1.073
2007	1.154	1.136	1.171	1.126	1.223	1.152	1.151	1.110
2006	1.216	1.184	1.247	1.189	1.277	1.219	1.225	1.172
2005	1.271	1.236	1.301	1.241	1.340	1.280	1.297	1.219
2004	1.371	1.329	1.394	1.339	1.452	1.388	1.409	1.299
2003	1.420	1.376	1.441	1.382	1.507	1.441	1.459	1.337
2002	1.446	1.398	1.466	1.404	1.536	1.470	1.487	1.359
2001	1.454	1.407	1.477	1.407	1.555	1.479	1.503	1.360
2000	1.467	1.415	1.493	1.417	1.566	1.492	1.521	1.372
1999	1.494	1.440	1.521	1.436	1.592	1.521	1.543	1.391
1998	1.497	1.446	1.528	1.436	1.599	1.525	1.551	1.392
1997	1.509	1.458	1.545	1.450	1.617	1.540	1.572	1.400

Industrial Machinery and Equipment Trend Factors (continued)

	TABLE 25	TABLE 26	TABLE 27	TABLE 28	TABLE 29	TABLE 30	TABLE 31	TABLE 32
YEAR	Paper Mfg.	Refrigeration	Rubber	Steam Power	Textile	Warehousing	Woodworking	Glass Mfg.
2016	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2015	0.988	0.991	0.990	0.984	0.986	0.993	0.996	0.988
2014	0.998	1.000	0.997	0.989	0.992	1.004	1.014	0.994
2013	1.012	1.014	1.008	0.999	1.004	1.018	1.032	1.005
2012	1.021	1.020	1.009	0.999	1.010	1.034	1.050	1.011
2011	1.052	1.051	1.036	1.027	1.035	1.064	1.078	1.041
2010	1.086	1.087	1.066	1.064	1.061	1.095	1.111	1.076
2009	1.074	1.080	1.051	1.054	1.047	1.088	1.102	1.065
2008	1.108	1.117	1.089	1.090	1.079	1.122	1.128	1.100
2007	1.153	1.165	1.131	1.142	1.116	1.162	1.165	1.151
2006	1.211	1.233	1.192	1.219	1.164	1.204	1.212	1.220
2005	1.266	1.292	1.241	1.284	1.208	1.246	1.257	1.286
2004	1.372	1.394	1.331	1.399	1.293	1.334	1.343	1.399
2003	1.426	1.444	1.378	1.451	1.331	1.381	1.384	1.454
2002	1.453	1.473	1.407	1.480	1.350	1.397	1.405	1.483
2001	1.465	1.485	1.411	1.485	1.356	1.402	1.417	1.490
2000	1.474	1.499	1.423	1.497	1.367	1.410	1.419	1.505
1999	1.503	1.528	1.444	1.520	1.387	1.436	1.443	1.533
1998	1.507	1.534	1.450	1.522	1.389	1.438	1.445	1.537
1997	1.520	1.550	1.465	1.533	1.400	1.443	1.451	1.549

Industrial Manufacturing Machinery and Equipment Percent Good Table, PPBA-35A

ECONOMIC LIFE		5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
Age	Year																											
1	2016	85	86	88	90	91	92	93	94	94	95	95	95	96	96	97	97	97	97	98	98	98	98	98	98	98	98	98
2	2015	69	73	76	79	81	84	86	87	88	89	90	91	92	93	93	93	93	94	94	95	95	95	96	96	97	97	97
3	2014	52	57	62	67	72	76	78	80	82	83	85	86	88	89	90	90	90	91	92	93	93	93	94	94	95	95	95
4	2013	34	41	47	54	61	67	70	73	75	77	79	80	82	83	85	86	87	88	89	90	90	91	91	92	92	93	93
5	2012	20	30	37	43	50	58	62	66	69	71	73	74	76	78	80	82	83	84	85	86	87	88	89	90	91	91	91
6	2011		20	27	33	41	49	54	58	62	65	68	69	71	74	76	78	80	81	82	83	84	85	86	87	88	89	89
7	2010			20	26	33	39	45	50	54	58	62	64	66	68	71	74	76	77	78	80	81	82	83	84	85	86	86
8	2009				20	25	30	37	43	47	51	55	57	59	63	67	70	72	73	75	77	78	80	81	82	83	84	84
9	2008					20	24	30	36	41	45	49	52	56	59	62	65	67	69	71	73	75	77	79	80	81	82	82
10	2007						20	25	29	34	39	43	46	49	53	57	60	63	65	67	69	71	73	75	77	78	79	79
11	2006							20	24	29	33	37	40	43	47	51	55	58	61	63	65	68	70	72	74	75	76	76
12	2005								20	24	28	31	34	38	42	46	50	53	56	58	61	64	66	68	70	72	74	74
13	2004									20	23	26	29	32	36	41	45	48	51	54	57	60	63	65	67	69	71	71
14	2003										20	23	26	28	32	36	40	44	47	50	53	56	59	62	64	66	68	68
15	2002											20	23	25	28	32	35	39	43	45	49	52	55	58	61	63	65	65
16	2001												20	22	25	28	31	35	39	42	45	48	51	54	57	59	61	61
17	2000													20	22	25	27	31	35	38	41	44	47	50	53	56	58	58
18	1999														20	22	24	27	30	33	36	39	42	45	48	51	54	54
19	1998															20	22	25	28	30	32	34	38	42	45	48	51	51
20	1997																20	22	24	26	28	30	34	38	41	44	47	47
21	1996																	20	22	24	26	28	31	34	37	40	43	43
22	1995																		20	22	24	26	29	32	35	38	40	40
23	1994																			20	22	23	26	29	32	35	37	37
24	1993																				20	21	24	27	30	32	34	34
25	1992																					20	22	25	27	29	31	31
26	1991																						20	22	24	26	28	28
27	1990																							20	22	24	25	25
28	1989																								20	22	23	23
29	1988																									20	21	21
30	1987																										20	20