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Department of Revenue — Effective 1/1/1999
Property Tax Division

Schedule O

Special Properties Life Years

PROFESSIONAL LIBRARIES

Accountants, Architects, Engineers, Law, Medical, Etc.

Used volumes in good, saleable condition are to be appraised at 1/3 of historical cost, regardless of age.

SIGNS

Refer to the State Manual for the appraisal of billboard structures.

TOOLS MOLDS DIES & JIGS — Life years 2 - 7

The appraiser will have to determine from the individual manufacturer the average life of this type of property. Once the appropriate life is determined, appraise using schedule N with a residual value of 25%

VENDING EQUIPMENT

Amusement (Bowlers, Pin Ball, Pool, Kiddie Rides, Hobby Horses etc.)	25	O 5
Cigarette Vendors	25	O 6
Food Vendors (Soft Drink, Candy, Hot and Cold Foods, Popcorn etc.)	25	O 5
Music Machines	25	O 6
Miscellaneous (Change, Newspaper, Photo, Stamps etc.)	25	O 6
Leased Ice Machines	25	O 6

Use straight line schedule for the correct life years. (Schedule N)