

PP Manual Workshop Requests

1. **Robots/Robotics:** There is no specific mention of medical robots, such as the Di Vinci Robot under the Robots/Robotics section in the PP Manual. Would the State consider including these as a specific item under the Robots/Robotics portion of the PP manual...perhaps a 7-year life similar to high-tech electronic medical equipment?
2. **Endoscopy Equipment:** Would the state please consider mentioning endoscopy equipment specifically in the PP Manual under one of the medical sections?
3. **Hotel/Apartment Furnishings:** We have included an analysis on useful lives that was provided at last year's workshop. We would like to re-affirm Clark County's support of the current 15-year life for Hotel/Apartment Furnishings. We do not believe the high-quality of these assets used by 4- and 5-star facilities is subject to a high loss in value due to age. There has been no substantiated evidence showing a 15 year double declining balance results in a taxable value that exceeds its full cash/market value. A business decision to sell assets or equipment prior to the end of its useful life does not equate to a shorter useful life for depreciation or valuation purposes.
4. **Trade-Fixture Table:** Would the State consider creating a 50-year life trade fixture table to accommodate the direction given by the SBOE to place communication shelters in a 50-year life using the billboard table. The problem with the billboard table is that it appreciates in several of the years, which appears to cause the shelters to be overvalued. Would it be possible to create a 50-year table with a 1.5% depreciation, and a 25% residual value where the index factor more closely mirrors that of a real property structure.