

NEVADA DEPARTMENT OF TAXATION

THREE (3) YEAR LIFE

200% DECLINING BALANCE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.02	67.0	33.0	0.3380
2025	2	1.03	89.0	11.0	0.1129
2024	3	1.05	95.0	5.0	0.0523
Residual		1.05	95.0	5.0	0.0523

NEVADA DEPARTMENT OF TAXATION

FIVE (5) YEAR LIFE

200% DECLINING BALANCE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.02	40.0	60.0	0.6145
2025	2	1.03	64.0	36.0	0.3696
2024	3	1.05	78.0	22.0	0.2302
2023	4	1.07	87.0	13.0	0.1391
2022	5	1.11	95.0	5.0	0.0556
Residual		1.11	95.0	5.0	0.0556

NEVADA DEPARTMENT OF TAXATION

SEVEN (7) YEAR LIFE

200% DECLINING BALANCE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.02	29.0	71.0	0.7272
2025	2	1.03	49.0	51.0	0.5236
2024	3	1.05	64.0	36.0	0.3767
2023	4	1.07	74.0	26.0	0.2781
2022	5	1.11	81.0	19.0	0.2112
2021	6	1.23	88.0	12.0	0.1481
2020	7	1.30	95.0	5.0	0.0652
Residual		1.30	95.0	5.0	0.0652

NEVADA DEPARTMENT OF TAXATION

TEN YEAR LIFE

200% DECLINING BALANCE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.02	20.0	80.0	0.8194
2025	2	1.03	36.0	64.0	0.6571
2024	3	1.05	49.0	51.0	0.5337
2023	4	1.07	59.0	41.0	0.4385
2022	5	1.11	67.0	33.0	0.3668
2021	6	1.23	74.0	26.0	0.3209
2020	7	1.30	79.0	21.0	0.2737
2019	8	1.32	84.0	16.0	0.2110
2018	9	1.35	90.0	10.0	0.1355
2017	10	1.39	95.0	5.0	0.0697
Residual		1.39	95.0	5.0	0.0697

NEVADA DEPARTMENT OF TAXATION**15 YEAR LIFE****200% DECLINING BALANCE**

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.02	13.0	87.0	0.8911
2025	2	1.03	25.0	75.0	0.7701
2024	3	1.05	35.0	65.0	0.6802
2023	4	1.07	44.0	56.0	0.5990
2022	5	1.11	51.0	49.0	0.5447
2021	6	1.23	58.0	42.0	0.5184
2020	7	1.30	63.0	37.0	0.4822
2019	8	1.32	68.0	32.0	0.4220
2018	9	1.35	72.0	28.0	0.3793
2017	10	1.39	76.0	24.0	0.3345
2016	11	1.42	80.0	20.0	0.2843
2015	12	1.43	84.0	16.0	0.2283
2014	13	1.44	87.0	13.0	0.1877
2013	14	1.47	91.0	9.0	0.1319
2012	15	1.48	95.0	5.0	0.0740
Residual		1.48	95.0	5.0	0.0740

NEVADA DEPARTMENT OF TAXATION**20 YEAR LIFE****200% DECLINING BALANCE**

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.02	10.0	90.0	0.9218
2025	2	1.03	19.0	81.0	0.8317
2024	3	1.05	27.0	73.0	0.7639
2023	4	1.07	34.0	66.0	0.7059
2022	5	1.11	41.0	59.0	0.6558
2021	6	1.23	47.0	53.0	0.6542
2020	7	1.30	52.0	48.0	0.6255
2019	8	1.32	57.0	43.0	0.5671
2018	9	1.35	61.0	39.0	0.5284
2017	10	1.39	65.0	35.0	0.4878
2016	11	1.42	69.0	31.0	0.4407
2015	12	1.43	72.0	28.0	0.3995
2014	13	1.44	75.0	25.0	0.3609
2013	14	1.47	78.0	22.0	0.3223
2012	15	1.48	80.0	20.0	0.2959
2011	16	1.52	83.0	17.0	0.2576
2010	17	1.55	86.0	14.0	0.2173
2009	18	1.56	89.0	11.0	0.1713
2008	19	1.58	92.0	8.0	0.1264
2007	20	1.63	95.0	5.0	0.0817
Residual		1.63	95.0	5.0	0.0817

NEVADA DEPARTMENT OF TAXATION
30 YEAR LIFE
200% DECLINING BALANCE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.02	7.0	93.0	0.9525
2025	2	1.03	13.0	87.0	0.8933
2024	3	1.05	19.0	81.0	0.8476
2023	4	1.07	24.0	76.0	0.8129
2022	5	1.11	29.0	71.0	0.7892
2021	6	1.23	34.0	66.0	0.8147
2020	7	1.30	38.0	62.0	0.8079
2019	8	1.32	42.0	58.0	0.7649
2018	9	1.35	46.0	54.0	0.7316
2017	10	1.39	50.0	50.0	0.6968
2016	11	1.42	53.0	47.0	0.6681
2015	12	1.43	56.0	44.0	0.6278
2014	13	1.44	59.0	41.0	0.5920
2013	14	1.47	62.0	38.0	0.5567
2012	15	1.48	64.0	36.0	0.5326
2011	16	1.52	67.0	33.0	0.5001
2010	17	1.55	69.0	31.0	0.4811
2009	18	1.56	71.0	29.0	0.4515
2008	19	1.58	73.0	27.0	0.4265
2007	20	1.63	75.0	25.0	0.4084
2006	21	1.69	77.0	23.0	0.3893
2005	22	1.75	79.0	21.0	0.3675
2004	23	1.83	81.0	19.0	0.3471
2003	24	1.87	83.0	17.0	0.3181
2002	25	1.90	85.0	15.0	0.2848
2001	26	1.91	87.0	13.0	0.2485
2000	27	1.94	89.0	11.0	0.2139
1999	28	1.99	91.0	9.0	0.1787
1998	29	2.01	93.0	7.0	0.1404
1997	30	2.02	95.0	5.0	0.1012
Residual		2.02	95.0	5.0	0.1012

NEVADA DEPARTMENT OF TAXATION
MOBILE HOMES SOLD ON OR AFTER JULY 1, 1982
16 YEAR STRAIGHT LINE

YEAR FIRST SOLD	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.01	5.0	95.0	0.9599
2025	2	1.02	10.0	90.0	0.9149
2024	3	1.04	15.0	85.0	0.8875
2023	4	1.06	20.0	80.0	0.8441
2022	5	1.10	25.0	75.0	0.8279
2021	6	1.25	30.0	70.0	0.8722
2020	7	1.35	35.0	65.0	0.8780
2019	8	1.38	40.0	60.0	0.8262
2018	9	1.41	45.0	55.0	0.7751
2017	10	1.46	50.0	50.0	0.7315
2016	11	1.49	55.0	45.0	0.6715
2015	12	1.49	60.0	40.0	0.5967
2014	13	1.51	65.0	35.0	0.5297
2013	14	1.54	70.0	30.0	0.4634
2012	15	1.60	75.0	25.0	0.4005
2011	16	1.64	80.0	20.0	0.3287
2010	17	1.68	80.0	20.0	0.3364
2009	18	1.69	80.0	20.0	0.3382
2008	19	1.72	80.0	20.0	0.3436
2007	20	1.77	80.0	20.0	0.3542
2006	21	1.92	80.0	20.0	0.3838
2005	22	1.95	80.0	20.0	0.3900
2004	23	2.05	80.0	20.0	0.4110
2003	24	2.15	80.0	20.0	0.4302
2002	25	2.19	80.0	20.0	0.4381

NEVADA DEPARTMENT OF TAXATION

**MOBILE HOMES SOLD ON OR AFTER JULY 1, 1982
16 YEAR STRAIGHT LINE**

YEAR FIRST SOLD	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2001	26	2.22	80.0	20.0	0.4446
2000	27	2.24	80.0	20.0	0.4487
1999	28	2.32	80.0	20.0	0.4642
1998	29	2.36	80.0	20.0	0.4723
1997	30	2.39	80.0	20.0	0.4772
1996	31	2.44	80.0	20.0	0.4885
1995	32	2.47	80.0	20.0	0.4940
1994	33	2.53	80.0	20.0	0.5061
1993	34	2.62	80.0	20.0	0.5236
1992	35	2.71	80.0	20.0	0.5426
1991	36	2.77	80.0	20.0	0.5537
1990	37	2.81	80.0	20.0	0.5618
1989	38	2.89	80.0	20.0	0.5771
1988	39	2.99	80.0	20.0	0.5970
1987	40	3.08	80.0	20.0	0.6155
1986	41	3.10	80.0	20.0	0.6208
1985	42	3.14	80.0	20.0	0.6275
1984	43	3.17	80.0	20.0	0.6336
1983	44	3.20	80.0	20.0	0.6397
1982	45	3.40	80.0	20.0	0.6805
Residual		0.00	80.0	20.0	0.2000

NEVADA DEPARTMENT OF TAXATION

BILLBOARDS

50 YEAR STRAIGHT LINE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.01	1.5	98.5	0.9950
2025	2	1.01	3.0	97.0	0.9815
2024	3	1.05	4.5	95.5	1.0019
2023	4	1.06	6.0	94.0	0.9972
2022	5	1.10	7.5	92.5	1.0145
2021	6	1.24	9.0	91.0	1.1323
2020	7	1.35	10.5	89.5	1.2064
2019	8	1.37	12.0	88.0	1.2022
2018	9	1.40	13.5	86.5	1.2135
2017	10	1.45	15.0	85.0	1.2351
2016	11	1.48	16.5	83.5	1.2377
2015	12	1.48	18.0	82.0	1.2172
2014	13	1.50	19.5	80.5	1.2102
2013	14	1.53	21.0	79.0	1.2099
2012	15	1.56	22.5	77.5	1.2110
2011	16	1.60	24.0	76.0	1.2164
2010	17	1.65	25.5	74.5	1.2266
2009	18	1.64	27.0	73.0	1.1940
2008	19	1.66	28.5	71.5	1.1893
2007	20	1.72	30.0	70.0	1.2039
2006	21	1.79	31.5	68.5	1.2289
2005	22	1.87	33.0	67.0	1.2555
2004	23	1.98	34.5	65.5	1.2978
2003	24	2.07	36.0	64.0	1.3264
2002	25	2.11	37.5	62.5	1.3170
2001	26	2.13	39.0	61.0	1.3020
2000	27	2.17	40.5	59.5	1.2883
1999	28	2.24	42.0	58.0	1.2980

NEVADA DEPARTMENT OF TAXATION

BILLBOARDS

50 YEAR STRAIGHT LINE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
1998	29	2.27	43.5	56.5	1.2850
1997	30	2.30	45.0	55.0	1.2660
1996	31	2.35	46.5	53.5	1.2571
1995	32	2.38	48.0	52.0	1.2401
1994	33	2.45	49.5	50.5	1.2397
1993	34	2.53	51.0	49.0	1.2389
1992	35	2.60	52.5	47.5	1.2363
1991	36	2.65	54.0	46.0	1.2174
1990	37	2.71	55.5	44.5	1.2038
1989	38	2.79	57.0	43.0	1.1997
1988	39	2.89	58.5	41.5	1.1988
1987	40	2.99	60.0	40.0	1.1974
1986	41	3.04	61.5	38.5	1.1696
1985	42	3.08	63.0	37.0	1.1387
1984	43	3.15	64.5	35.5	1.1181
1983	44	3.25	66.0	34.0	1.1061
1982	45	3.34	67.5	32.5	1.0840
1981	46	3.49	69.0	31.0	1.0821
1980	47	3.79	70.5	29.5	1.1192
1979	48	4.20	72.0	28.0	1.1771
1978	49	4.64	73.5	26.5	1.2301
1977	50	5.06	75.0	25.0	1.2642
Residual		5.06	75.0	25.0	1.2642

NEVADA DEPARTMENT OF TAXATION
2027-28 COST CONVERSION FACTORS
30 YEAR LIFE
200% DECLINING BALANCE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.03	7.0	93.0	0.9605
2025	2	1.07	13.0	87.0	0.9343
2024	3	1.11	19.0	81.0	0.9005
2023	4	1.15	24.0	76.0	0.8759
2022	5	1.16	29.0	71.0	0.8233
2021	6	1.16	34.0	66.0	0.7653
2020	7	0.99	38.0	62.0	0.6135
2019	8	1.00	42.0	58.0	0.5800
2018	9	0.87	46.0	54.0	0.4682
2017	10	0.70	50.0	50.0	0.3513
2016	11	0.65	53.0	47.0	0.3063
2015	12	0.54	56.0	44.0	0.2369
2014	13	0.48	59.0	41.0	0.1957
2013	14	0.41	62.0	38.0	0.1561
2012	15	0.37	64.0	36.0	0.1319
2011	16	0.34	67.0	33.0	0.1118
2010	17	0.30	69.0	31.0	0.0921
2009	18	0.31	71.0	29.0	0.0893
2008	19	0.33	73.0	27.0	0.0897
2007	20	0.15	75.0	25.0	0.0383
2006	21		77.0	23.0	
2005	22		79.0	21.0	
2004	23		81.0	19.0	
2003	24		83.0	17.0	
2002	25		85.0	15.0	

NEVADA DEPARTMENT OF TAXATION
2000-1 COST CONVERSION FACTORS
30 YEAR LIFE
200% DECLINING BALANCE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2001	26		87.0	13.0	
2000	27		89.0	11.0	
1999	28		91.0	9.0	
1998	29		93.0	7.0	
1997	30		95.0	5.0	
Residual			95.0	5.0	