



STATE OF ARKANSAS  
PERSONAL PROPERTY ASSESSMENT MANUAL  
2011 EDITION

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Assessment Coordination Department

by Authority of Act 153 of 1955 as amended

**Assessment Coordination Department**  
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## AMBULANCES

### TYPE 1: TRUCK WITH ENCLOSED BOX

Make & Model	2011	2010	2009	2008	2007	2006	2005	2004
Chevrolet								
10' Aluminum	3160	2760	2390	2200	2030	1910	1690	1670
Steel	2950	2520	2260	2040	1900	1740	1620	1440

Make & Model	2011	2010	2009	2008	2007	2006	2005	2004
Chevrolet								
12' Aluminum	3260	2800	2520	2250	2090	1930	1800	1620
Steel	3070	2480	2260	2040	1900	1740	1620	1460

Make & Model	2011	2010	2009	2008	2007	2006	2005	2004
Dodge								
Kary Van								
12" Body	3100	2550	2280	2050	1900	1840	1660	1480
15" Body	3360	2830	2560	2310	2000	1970	1820	1660

### TYPE 2: RAISED ROOF VAN WITH WALK THROUGH

Make & Model	2011	2010	2009	2008	2007	2006	2005	2004
Chevrolet								
Chevy Van								
6 Cylinder	2310	1910	1700	1560	1410	1290	1200	1100
8 Cylinder	2580	2160	1920	1750	1670	1530	1390	1190

Make & Model	2011	2010	2009	2008	2007	2006	2005	2004
Dodge								
Tradesman Van								
6 Cylinder	2350	1920	1720	1560	1420	1300	1190	1100
8 Cylinder	2670	2180	1890	1710	1590	1480	1350	1220

Make & Model	2011	2010	2009	2008	2007	2006	2005	2004
Maxi van								
6 Cylinder	2450	2020	1940	1630	1490	1310	1140	1140
8 Cylinder	2690	2220	1990	1820	1630	1500	1380	1260

Make & Model	2011	2010	2009	2008	2007	2006	2005	2004
Ford								
Econoline								
6 Cylinder	2480	2080	1820	1660	1510	1400	1280	1400
8 Cylinder	2850	2360	2080	1870	1720	1630	1520	1350

**NOTE: Each type is equipped with a Medical Package and an Emergency Medical Services Radio which is required under federal specifications.**

## AMBULANCES

### TYPE 1: TRUCK WITH ENCLOSED BOX

Make & Model	2003	2002	2001	2000	1999	1998
Chevrolet						
10' Aluminum	1480	1310	1140	1020	930	850
Steel	1300	1210	1080	940	840	750

Make & Model	2003	2002	2001	2000	1999	1998
12' Aluminum						
Steel	1480	1350	1220	1040	990	900
	1330	1200	1070	970	890	800

Make & Model	2003	2002	2001	2000	1999	1998
Dodge						
Kary Van						
12" Body	1360	1250	1110	900	810	730
15" Body	1490	1330	1200	1080	950	860

### TYPE 2: RAISED ROOF VAN WITH WALK THROUGH

Make & Model	2003	2002	2001	2000	1999	1998
Chevrolet						
Chevy Van						
6 Cylinder	1000	890	810	720	670	600
8 Cylinder	1070	990	890	830	720	680

Make & Model	2003	2002	2001	2000	1999	1998
Dodge						
Tradesman Van						
6 Cylinder	1050	940	850	780	710	630
8 Cylinder	1120	1000	890	800	720	650

Make & Model	2003	2002	2001	2000	1999	1998
Maxi van						
6 Cylinder	1010	920	830	710	630	570
8 Cylinder	1180	1060	950	860	780	700

Make & Model	2011	2010	2009	2008	2007	2006
Ford						
Econoline						
6 Cylinder	1100	970	840	750	700	650
8 Cylinder	1220	1100	990	880	820	750

**NOTE: Each type is equipped with a Medical Package and an Emergency Medical Services Radio which is required under federal specifications.**

## STANDARD VAN CONVERSION

**The Standard Conversion Generally Includes:**

- Full Carpeting w/Padding
- Paneled Walls & Roof
- Passenger and Driver High Back Bucket Seats
- Dual Rear Port Windows
- Limited Draperies
- Single Roof Air Vent
- Custom Wheels and Tires
- Single Overhead Interior Light
- AM/FM Stereo w/Four Speakers
- Side Storage Cabinet w/Ice Box

Model Year and Value										
2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000 – 1992
226	187	171	154	142	133	122	109	100	87	76
<b>NOTE:</b>	These values are for conversion package only, you must add for the chassis. Also, please note values are per 2011 NADA publication.									

## DELUXE VAN CONVERSION

**The Deluxe Conversion Generally Includes:**

- Full Carpeting w/Padding
- Insulated Walls w/Paneling or Fabric Wall Coverings
- Upholstered Vinyl Door Panels and Headliner
- Four Captain Chairs/One Driver, One Co-driver and Two Passengers
- Rear Fold-Out Sofa Bed
- Four Sliding Side Bay Windows w/Draperies or Mini-Blinds
- Twin Interior Bullet-Type Lights
- AM/FM Stereo Cassette w/Four Speakers
- Custom Wheels and Tires
- Rear Door Mount Spare Tire w/Cover
- Custom Two or Three Color Exterior Paint Job
- Center Mount Game Table
- Side Storage Cabinet w/Ice Box
- Flip-Up Sunroof

Model Year and Value										
2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000 – 1992
550	472	415	357	304	255	231	204	177	146	124
<b>NOTE:</b>	These values are for conversion package only, you must add for the chassis. Also, please note values are per 2011 NADA publication.									

## SUPER DELUXE VAN CONVERSION

**The Super Deluxe Conversion Generally Includes:**

- Full plush carpeting w/padding
- Insulated walls w/high grade fabric wall coverings
- Upholstered leather door panels and headliner
- Four high back Reclining chairs w/headrests, one driver, one co-driver and two passenger chairs
- Rear Color Coordinated Fold-Out Sofa Bed
- Six Sliding Side Bay Windows w/matching designer mini-blinds and draperies
- Interior Indirect Lighting system
- AM/FM Digital Multiplex stereo w/six speakers
- Overhead Control Console
- Custom Wheels and Tires
- Rear Door Mount Spare tire w/cover
- Roof luggage rack w/ladder
- Full length Running Boards
- Custom three to five color exterior paint job
- Center Mount game table w/drink holders
- Side Storage cabinet w/ice box
- Lighted Driver and Passenger drink tray
- Flip-up Plexiglas sunroof

<b>Model Year and Value</b>										
2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000 – 1992
862	757	658	587	502	434	363	304	234	182	145
<b>NOTE:</b>	These values are for conversion package only, you must add for the chassis. Also, please note values are per 2011 NADA publication.									

## SUPER MAXI-DELUXE VAN CONVERSION

**The Super-Maxi Deluxe Conversion Generally Includes:**

- Full Carpeting or vinyl floor coverings
- Insulated walls w/paneling or fabric wall coverings
- Two high-backed bucket seats/One Driver and One Passenger
- AM/FM cassette stereo w/four speakers
- Heavy duty custom wheels and tires
- Rear door mount spare tire w/cover
- Two to Three cubic feet 110 volt/12 volt refrigerator
- Two to Three burner stove and oven
- Five to Ten gallon LPG container
- Single sink w/hot water pressure system
- Thirty to Fifty gallon water storage
- Electric vent-a-hood over stove and oven
- Dinette table that converts into a bed
- Side and overhead storage cabinets w/utensil drawers
- Raised stationary fiberglass roof for head room
- 110 Volt and 12 Volt lighting and outlets throughout
- Electric flushing toilet w/holding tank
- Stand up shower and head compartment w/power vent
- Dual battery system
- Four small sliding windows w/mini blinds or draperies
- Two Roof Air Vents
- Side pull down Single Bed

<b>Model Year and Value</b>										
2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000 – 1992
1036	931	818	712	634	542	469	409	367	296	238
<b>NOTE:</b>	These values are for conversion package only, you must add for the chassis. Also, please note values are per 2011 NADA publication.									

## OPTIONAL EQUIPMENT SECTION

EQUIPMENT	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
40 Channel CB Radio	33	29	27	25	23	20	18	16	14	12	10	10
AM/FM Cass w/4 speakers	18	17	15	14	12	11	10	9	8	7	7	7
Air Cond (roof mount)	60	54	51	47	43	39	34	28	24	21	19	19
Alarm System	30	27	25	23	21	18	16	14	12	10	9	9
CD Player	43	39	35	32	29	26	23	21	19	17	16	16
CD Player (multi disc)	61	55	50	45	41	37	33	30	27	25	22	22
Custom Wheels & Tires	45	40	38	36	33	29	26	23	19	17	15	15
DVD Player	47	43	39	35	32	29	26	23	21	19	17	17
Fog Lights	12	10	10	9	8	7	5	4	4	4	4	4
Leather Interior (Truck)	82	75	68	60	52	45	38	28	24	21	17	17
Leather Interior (Van)	105	98	86	75	64	56	48	41	31	24	20	20
Luggage Rack & Ladder	21	19	18	16	15	13	12	10	9	8	7	7
Radar Detector	40	35	34	32	29	26	23	20	18	16	14	14
Raised sport roof	180	162	153	143	132	119	106	95	80	66	54	54
Rear Heat & Air Cond rear Store Cab w/hanging	82	74	70	66	61	54	48	38	34	30	26	26
Locker & Ice Box	60	54	51	48	44	39	35	30	26	22	20	20
Running Boards	41	36	34	32	29	26	23	19	16	14	12	12
Six way power seats	57	51	48	45	41	36	33	30	25	22	19	19
Spare Tire (Rear Door Mt)	12	11	10	9	8	7	6	5	4	4	4	4
Sunroof (Sliding)	45	40	38	35	32	28	25	21	19	17	14	14
TV 13"	38	34	31	28	25	23	21	19	17	15	14	14
TV 9"	27	25	22	20	19	17	15	14	12	11	10	10
TV Antenna (Remote)	11	10	9	8	7	6	6	4	3	3	3	3
TV/DVD Floor console	167	151	137	124	112	102	90	83	75	68	62	62
TV/DVD LCD flip down	281	254	230	208	189	171	154	140	127	115	104	104
TV/VCP floor console	121	110	100	90	82	74	67	60	55	50	45	45
TV/VCP LCD flip down	228	206	187	169	153	138	125	113	103	93	84	84
Video cassette player	38	34	31	28	25	23	21	19	17	15	14	14
Video game system	61	55	50	45	41	37	33	30	27	25	22	22

<b>Log Trailers</b>	-	<b>Billet Loaders and Frames</b>									
<b>Equipment</b>		<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>
Loader Only		440	410	350	320	280	240	210	190	180	170
Loader/Frame		570	530	450	390	340	280	230	200	190	180
Loader/ Frame-heavy		700	650	540	450	380	320	280	240	220	200
<b>Depreciation</b>		Apply at a rate of 10% of the previous year's value to a minimum value of 20% of original cost new.									
<b>Note</b>		Most billet or logging trailers have both the loader and frame as one body; however, the loader pricing has been included separately since some older models have the loader only. The loader consists of a hoist and cable used to lift pulpwood onto the trailer.									
<b>Miscellaneous Equipment</b>		Add 10% to 20% of the total value of manual-assessed items to account for such miscellaneous equipment as disks, harrows, plows, cultivators, sprayers, etc.									
<b>Irrigation Systems</b>		The following rates can be used to value center-pivot irrigation equipment. Rates reflect the <u>assessed</u> value per linear foot per year of manufacture. Pumps are not included in these rates.									

<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>	<b>1998</b>	<b>1997</b>
7.30	6.60	6.00	5.40	4.85	4.40	3.90	3.55	3.20	2.85	2.60	2.30	2.10	1.90	1.70

<b>Add For:</b>	Towable Systems:	20% to 40% per linear foot
	Hydrostatic Systems:	10% to 20% per linear foot
<b>Module Builders</b>	Average Cost New-	\$18,000 Manual (Hydraulic lift)
		\$21,800 Automatic (Electronic chip)
Use 16 Year Depreciation.		

Registered bull of any breed (to be used physically or by artificial insemination on a registered cow herd maintained primarily for production of breeding stock) valued at over \$3000 and/or having a minimum value of \$300, should be valued at 20% of its purchase price.

<b>CATTLE</b>		<b>Beef and Dairy Bulls</b>	
<b>Grade</b>			<b>Assessed Value</b>
<b>AAA</b>	Registered bull of any breed (as indicated above) valued at over \$10,000 or having a value of \$200 to \$300		2,000
<b>AA</b>	Registered bull of any breed (as indicated above) valued at \$7,500 to \$10,000 having value of \$150 to \$200		1,000
<b>A</b>	Registered bull of any breed (as indicated above), valued at \$500 to \$1000 or having value of \$100 to \$150		150
<b>B</b>	Registered bull of any breed valued at \$250 to \$500		100
<b>C</b>	Grade Bull		50

<b>Grade</b>	<b>Beef Cows</b>		<b>Assessed Value</b>
<b>AAA</b>	Registered cow of any breed (maintained primarily for the production of breeding stock) valued at over \$1,000 and/or her offspring having a value of \$300		
<b>AA</b>	Registered cow of any breed (maintained primarily for the production of breeding stock), valued at \$500 to \$1,000 and/or her offspring having a value of \$200		
<b>A</b>	Registered cow of any breed (maintained primarily for the production of breeding stock)		100
<b>B</b>	Registered or grade cow of any breed (maintained primarily for production of commercial stock)		60
<b>C</b>	Scrub cow of any breed		40

<b>Dairy Cows</b>		<b>Assessed Value</b>
Registered cow of any breed of high production in a Grade A Dairy		200
Grade cow of any breed		120
Scrub cow of any breed		40

<b>Non-Producing Beef and Dairy</b>		<b>Assessed Value</b>
Registered – under six months of age		50
Registered – six months - one year of age		60
Registered – one – two years of age		75
Grade – under six months of age		40
Grade – six months –one year of age		50
Grade – one –two years of age		60

<b>Horses and Mules</b>		
<b>Thoroughbreds</b> – Variety of stock of this type precludes assignment of fixed value. Assess at 20% of owners' insured value.		
		<b>Assessed Value</b>
Stallions (including Shetlands)		50- 100
Jacks		50- 100
Horses – riding stock (fancy)		100- 500
Horses - riding stock (common)		50 - 100
Horses - show		200- 1000
Shetland ponies		20-50

<b>Swine</b>		
		<b>Assessed Value</b>
Registered swine over nine months – used for reproduction		20- 30
Grade swine over nine months		15 -20
Commercial swine		10 - 15

<b>Ratites</b>		
<b>Apply the following values only to adult proven breeder birds</b>		<b>Assessed Value</b>
Ostrich		150
Emu		40
Rhea		10

<b>Poultry</b>	<b>Chickens, commercial - Layers</b>	<b>Assessed Value</b>
Pullets, per bird		\$.10
Laying, per bird		\$.20
Breeders, per bird		\$.20
Broilers, per bird		\$.08
Turkeys, commercial layers, per bird		\$.60
Turkeys, commercial broilers, per bird		\$.15
Ducks and geese		\$.20
Other farm-raised game birds		\$.20
<b>NOTE:</b>	The number of commercial birds to be assessed for the year should be a figure representing the average number of birds on hand at any given time during the year. This figure may best be determined based on the capacity of a production house if available, or by averaging groups of birds on hand throughout the year.	

<b>Miscellaneous</b>	<b>Assessed Value</b>
Chinchillas	\$20 - \$ 30
Dogs (commercial kennels)	\$10 - \$ 50
Rabbits (domestic)	\$.25
Bees per stand ( <b>note:</b> first ten stands exempt)	\$5-\$10

### Poultry Production Equipment Prices

Except where otherwise noted, all prices below are to equip a standard 40' x 400' poultry house. Adjustments for different sized houses should be made at the rate of +/- 5% equipment prices for each +/- 10% in house size. Turkey finish houses and laying houses may be unheated. All prices include motors, augers, etc. Equipment costs should be depreciated each year using the appropriate (provided by ACD) schedule(s) as indicated by the Total Economic Life figure listed with each type of equipment.

<b>CATTLE</b>		<b>Beef and Dairy Bulls</b>			
<b>Feeders</b>	<b>TEL:</b>	<b>Chicken</b>	<b>Turkey</b>		
Chain	8	5,500	6,000		
Pan	8	6,500	7,200		
<b>Waterers</b>					
Nipples	8	4,500	5,000		
Bell	8	1,750	2,000		
<b>Laying Equipment</b>					
Automatic Nests w/conveyor	8	22,000	26,500		
<b>Other Equipment</b>					
<b>Other Equipment</b>	<b>TEL</b>	<b>Cost</b>	<b>Other Equipment</b>	<b>TEL</b>	<b>Cost</b>
Fogger Systems	8	750	Feed bins, External	10	2,250
Fans, External	8	4,000	Feed Hoppers Internal	8	3,250
Fans, Stir	8	3,500	Environmental Computer	5	2,400
Curtains, Automatic	5	2,000	Brooders & Space Heaters	8	5,000
Curtains, Manual	5	1,500	Medicator System	5	200
Curtain, Internal Divider	5	150	Egg Cooler	8	2,000