

2018 VALUATION FACTORS

Casino Equipment

ELECTRONIC SLOT MACHINES

Per CAA Position Paper 18-001 - Table L

| Year of Acq. | PP Type - GM01 | |
|--------------|----------------|--------|
| | AGE | FACTOR |
| 2017 | 1 | 72 |
| 2016 | 2 | 52 |
| 2015 | 3 | 37 |
| 2014 | 4 | 27 |
| 2013 | 5 | 20 |
| 2012 | 6 | 13 |
| 2011 | 7 | 5 |
| 2010 & Prior | 8 | 5 |

MECHANICAL SLOT MACHINES & OTHER GAMING EQUIPMENT

Per CAA Position Paper 18-001 - Table M

| Year of Acq. | PP Type - GM02 | |
|--------------|----------------|--------|
| | AGE | FACTOR |
| 2017 | 1 | 88 |
| 2016 | 2 | 76 |
| 2015 | 3 | 66 |
| 2014 | 4 | 58 |
| 2013 | 5 | 51 |
| 2012 | 6 | 45 |
| 2011 | 7 | 40 |
| 2010 | 8 | 35 |
| 2009 | 9 | 31 |
| 2008 | 10 | 27 |
| 2007 | 11 | 23 |
| 2006 | 12 | 19 |
| 2005 | 13 | 16 |
| 2004 | 14 | 12 |
| 2003 | 15 | 7 |
| 2002 & Prior | 16 | 7 |

Prepared by: Assessment Services Division 01/2018

Tables L and M are derived from the State of Nevada, Dept. of Taxation, Personal Property Manual, Section 71.