

CHAPTER 9

AD VALOREM VALUATION METHODOLOGY AND ASSESSMENT (LOCAL ASSESSMENTS)

Section 1. Authority.

These Rules are promulgated under authority of W.S. 39-11-102(b).

Section 2. Purpose of Rules.

These rules are intended to describe the valuation methodology to be used to determine the taxable value of property valued and assessed by County Assessors for ad valorem tax purposes. The manuals, formulae, methods, systems, computations, standards, guidelines and criteria to be used by the County Assessors to determine fair value are set forth herein. Unless otherwise provided by law, these rules also prescribe the level of assessment to be applied to all locally assessed property to determine assessed value.

Section 3. Duties of the County Assessors.

(a.) The County Assessor in each individual county shall value and assess all property specified in W.S. 39-13-103(b) through W.S. 39-13-103(b)(xi), in accordance with these rules. The Department shall monitor the work in progress in the office of each County Assessor to determine whether the procedures and formulae promulgated by the Department are being observed and applied. With the exception of monitoring activities under subsection 6(e) and automatic computerized value calculations which occur when programs and tables are changed pursuant to Department approval and consistent with established time frames, the Ad Valorem Tax Division shall not set or change values for properties under this section.

(b.) If the Division pursuant to written agreement performs a written appraisal of locally assessed property, the Division shall appear at any County Board of Equalization hearing on such property.

(c.) All real and tangible personal property existing on January 1 of each year shall be subject to assessment, except as otherwise specifically exempt by Wyoming Statutes.

(d.) Effective January 1, 1991, each County Assessor shall commence a program to review all taxable properties within their jurisdiction at least once every four years in order to assure the property characteristic data is correct. The Department may, if necessary, require a yearly plan from the assessor to assure compliance. Exempt properties shall be reviewed as deemed necessary by the assessor to assure the basis for the exemption remains valid and applicable.

Section 4. Definitions.

For the purpose of ad valorem taxation under these rules, the definitions set forth in Title 39, as amended, are incorporated herein by reference. In addition, the following definitions shall apply:

(a.) "Appraiser" shall mean a certified Wyoming assessing official as designated by Chapter 13 of these Rules.

(b.) "Appreciation" shall mean an increase in value due to an increase in cost to reproduce, value over the cost, or value at some specified earlier point in time, brought about by greater demand, improved economic conditions, increasing price levels, reversal of depreciating environmental trends, or other factors as defined in the market.

(c.) "Capitalization rate" is a ratio between anticipated future income, either accounting income or cash flow and present value. Capitalization ratios can be derived from any income level, but once they have been so derived they can only be applied to a comparable income level. Such rates may be developed by generally accepted appraisal methods, to include but not be limited to the following:

(i.) By comparing the incomes from recently sold comparable properties with their sales prices, adjusted, if necessary, to cash equivalents (market derived rate). This method of deriving a capitalization rate is preferred when the required sales prices and incomes are available.

(ii.) By deriving a weighted average for the cost of debt and equity capital, as reflected in appropriate money markets (band-of-investment method), and adding increments, when appropriate, for expenses that are excluded from outgo because they (expenses) are based on the value that is being sought or the income that is being capitalized. The rates for debt and equity capital shall be weighted by the respective proportion of such capital usually employed by typical prospective purchasers and a capital recapture rate added.

(d.) "Depreciation" means a loss of utility and hence value from any cause. Depreciation may take the form of physical depreciation, functional obsolescence, or economic obsolescence.

(i.) "Physical Depreciation" means the physical deterioration as evidenced by wear and tear, decay or depletion of the property.

(ii.) "Functional Obsolescence" means the impairment of functional capacity or efficiency, which reflects a loss in value brought about by such factors as defects, deficiencies, or super adequacies, which affect the property item itself or its relation with other items comprising a larger property.

(iii.) "Economic Obsolescence" means impairment of desirability or useful life arising from factors external to the property, such as economic forces or environmental changes which affect supply-demand relationships in the market. The methods to measure economic obsolescence may include, but are not limited to:

(A.) Capitalization of the income or rent loss attributable to the negative influence;

(B.) Comparison of sales of similar properties which are subject to the negative influence with others which are not.

(e.) "Division" shall mean the Ad Valorem Tax Division.

(f.) "Fair market value" is defined as the amount in cash, or terms reasonably equivalent to cash, that a well informed buyer is justified in paying for a property and a well informed seller is justified in accepting, assuming that neither of the parties thereto are acting under undue compulsion and assuming further that the property has been offered in the market place for a reasonable length of time.

(g.) The Appraisal Foundation" is a nonprofit, educational corporation established by the American appraisal industry to foster professionalism by helping to ensure appraisers are qualified to offer their services and by promoting uniform standards of professional appraisal practice. Formed through cooperation among the eight major professional appraisal organization, the Appraisal Foundation is not an individual-membership organization. Regular institutional members (May, 1988) include the American Institute of Real Estate Appraisers, the American Society of Appraisers, the American Society of Farm Managers and Rural Appraisers, the International Association of Assessing Officers, the International Right of Way Association, the National Association of Independent Fee Appraisers, the National Society of Real Estate Appraisers and the Society of Real Estate appraisers.

(h.) (h.) The Department of Revenue's "Mapping and Agricultural Manual" replaces and is synonymous with the most current version of the Department's "Cadastral Mapping and Agricultural Land Productivity Specifications Manual."

Section 5. Lands Subject to Gross Production Tax.

All land and real property that are taxed based upon the gross product of a producing well, mine or mining claim shall be listed on the tax rolls by the County Assessor. Effective January 1, 1991, and thereafter, all tangible personal property used underground in mining or used within the well in oil or gas exploration or production as further described in paragraphs (b) - (e) below, that is taxed based upon the gross product of a producing well, mine or mining claim shall not be separately assessed. In accordance with the Wyoming Constitution and Statutes, the gross products tax shall be in lieu of ad valorem taxation of those lands and equipment, and shall be levied on all mineral interest owners in proportion to their ownership shares unless exempted by law. (6/91)

(a.) The amount of land allocated to such treatment shall be:

(i.) Each legal subdivision of forty (40) acres where producing wells or mines are located;

(ii.) If minerals are produced within the corporate limits of a city or town, only the lot or lots upon which mineral production actually occurs shall be taxed on a gross products basis; or

(iii.) If minerals are produced on lands platted outside corporate limits of municipalities, only the lots or tracts where production actually occurs shall be taxed on a gross products basis.

(b.) The types and amount of tangible personal property allocated to such treatment shall be only that capitalized equipment which historically has not been assessed and taxed based on the 1941 and 1963 Attorney General Opinions and which meets one of the following criteria:

(i.) Equipment which is permanently affixed underground in the mine or in oil and gas exploration or production operations; or

(ii.) If the equipment is not permanently affixed underground, the assessor shall determine that the equipment is intended or otherwise designed to be consumed underground in the production of the mineral. Such equipment shall not be separately assessed for taxation during the normal course of mining or oil or gas exploration or production. The taxpayer shall have the burden of demonstrating the equipment meets this requirement. (6/91)

(c.) In determining whether capitalized equipment satisfies the requirements of subparagraph (b)(ii) above, the taxpayer may submit, and the assessor may consider, information indicating that the equipment is specifically adapted for use underground or it is not put to any use other than the production of minerals in the underground operation.

(d.) The following shall not be relevant to the issue of whether the equipment is subject to separate assessment as personal property (that is, the following may occur without affecting the determination of whether the requirements in subparagraph (b)(ii) have been met):

(i.) The normal and routine surface repair or maintenance of all or part of the functioning equipment unit;

(ii.) The salvage of equipment after the equipment's value is consumed in the underground production of the minerals; and

(iii.) The removal of the equipment or materials due to a statutory or regulatory requirement for removal after the equipment's value is consumed in the underground production of minerals.

(e.) All underground equipment and material of an oil or gas well plugged or temporarily abandoned pursuant to an approved Wyoming Oil and Gas Conservation Commission Form 4 in effect as of February 1st of each year shall have no assessment value for that year. All surface equipment remaining on a plugged or temporarily abandoned well shall be assessed.

(f.) If information is subsequently available to the assessor to conclude that equipment should have been subject to separate assessment as personal property, such equipment which had not been separately assessed in prior years shall be assessed and taxes computed and collected for the period the property was not separately assessed not to exceed five (5) prior years or since the last change of ownership, whichever is less.

(g.) Except as provided in paragraphs (b) - (e), equipment which is removed from underground shall be treated as tangible personal property and assessed accordingly. (6/91)

Section 6. Appraisal Methods.

The appraisal techniques which may be used by the County Assessor or the Ad Valorem Tax Division under written agreement with a county include the approaches described in this section. Each approach used shall be an appropriate method for the type of property being valued; that is, the property shall fit the assumptions inherent in the appraisal method in order to calculate or estimate the fair value of the property. Each approach used shall also consider the nature of the property or industry, and the regulatory and economic environment within which the property operates. For personal property, the valuation methodology selected shall reflect the trade level at which personal property is found, and shall account for factors influencing the value in place including utility, usefulness to the owner or the actual income produced.

(a.) The Sales Comparison Approach. The comparable sales approach is an appropriate method of valuation when there is an adequate number of reliable arms-length sales and the properties subject to such sales are similar to the property being valued. Comparable sales shall be adjusted to reflect differences in time, location, size, physical attributes, financing terms or other differences which affect value. The use of this approach to value depends upon:

- (i.) The availability of comparable sales data;
 - (ii.) The verification of the sales data;
 - (iii.) The degree of comparability or extent of adjustment necessary for time differences;
- and
- (iv.) The absence of non-typical conditions affecting the sales price.

(b.) The Cost Approach. The cost approach is a method of estimating value by summing the land value, where applicable, with the depreciated value of improvements. The approach may also be used to establish value for personal property through the process of cost estimation. The cost approach relies on the principle of substitution in which an informed buyer will not pay more for a property than its comparable replacement. The approach requires:

- (i.) Accurate, current land values in the case of real property;

(ii.) Accurate, pertinent physical data regarding the property to which cost data may be applied;

(iii.) Current cost data which considers appreciation in the case of real and personal property;

(A.) Costs may be estimated on the basis of typical reproduction or replacement costs.

(B.) Typical reproduction and replacement costs may be estimated by the quantity survey method, the unit-in-place method, the comparative unit method, or the trended original cost method.

(C.) The appraiser may use cost manuals where available or may design his own. Such manuals shall be based on actual costs and shall indicate which indirect costs are included. Such manuals shall also provide normal depreciation and age-life information.

(iv.) Depreciation in the case of real and personal property. For personal property:

(A.) The Ad Valorem Tax Division shall provide tables of depreciation factors for use by property tax appraisers. Other rates of depreciation may be developed by the appraiser.

(B.) The Ad Valorem Tax Division shall develop economic life tables based on information from such sources as, but not limited to, the Internal Revenue Service publications 534 and 946 as well as Marshall Valuation Service and recommendations from the Wyoming County Assessors Association.

(C.) Depreciation shall be applied beginning at the first assessment date after the property is acquired.

(D.) Depreciation shall continue to be applied until the residual value is reached. The residual value shall be considered to be **no less than** 20% for all personal property, unless the property tax appraiser has collected sufficient market information to indicate a different residual value.

(v.) For purposes of this section, the following definitions apply:

(A.) "Appreciation" means an increase in value due to an increase in cost to reproduce, value over the cost, or value at some specified earlier point in time, brought about by greater demand, improved economic conditions, increasing price levels, reversal of depreciating environmental trends, or other factors as defined in the market.

(B.) "Cost" consists of all components of expense incurred in the building or manufacture of real and personal property.

(1.) "Direct costs" include, but are not limited to, materials, labor, supervision, equipment rentals, installation of components, and utilities.

(2.) "Indirect costs" include, but are not limited to, architecture and engineering, building permits, title and legal expenses, insurance, interest and fees on construction loans, taxes incurred during construction, advertising and sales expenses, and reasonable overhead and profit.

(C.) "Comparative unit method" means the procedure for estimating cost in which all direct and indirect costs are summed and divided by an appropriate unit such as square feet of ground area or floor area, or cubic feet, to derive a cost per unit according to the quality and type of construction. The method is generally used to estimate replacement cost and is not considered to be as accurate as the quantity survey and unit-in-place methods.

(D.) "Depreciation" means a loss of utility and hence value from any cause. Depreciation may take the form of physical depreciation, functional obsolescence, or economic obsolescence.

(1.) "Physical Depreciation" means the physical deterioration as evidenced by wear and tear, decay or depletion of the property.

(2.) "Functional Obsolescence" means the impairment of functional capacity or efficiency, which reflects a loss in value brought about by such factors as defects, deficiencies, or super adequacies, which affect the property item itself or its relation with other items comprising a larger property.

(3.) "Economic Obsolescence" means impairment of desirability or useful life arising from factors external to the property, such as economic forces or environmental changes which affect supply-demand relationships in the market. The methods to measure economic obsolescence may include, but are not limited to:

a. Capitalization of the income or rent loss attributable to the negative influence;

b. Comparison of sales of similar properties which are subject to the negative influence with others which are not.

c. Identification of factors specifically analogous to the property, i.e. Investments, capacities, and/or industry relationships.

(E.) "Quantity survey method" means the procedure for estimating cost which requires complete itemization of all construction, labor, and material costs, by components and sub-components, and of all indirect costs. The method is most often used to derive a reproduction cost for a specific property or special-purpose property for which other methods may not be sufficiently accurate.

(F.) "Replacement cost" means the cost of constructing a substitute structure of equal utility using current materials, design, and standards.

(G.) "Reproduction cost" means the cost of constructing a replica, or identical structure or item of property using the same materials, construction standards, design and quality of workmanship, embodying all the deficiencies, super-adequacies and obsolescence of the subject property.

(H.) "Trended original cost method" means the procedure for estimating replacement cost of property by trending its original, or historical cost with a factor from an appropriate construction cost index. Subsequent additions and replacements less deductions or removals must be considered. The method is used to appraise property for which comparable cost data are not available. For personal property, acquisition or original costs shall be trended to reflect current replacement costs by application of a cost trend factor developed annually by the Ad Valorem Tax Division. The result is replacement cost new, or rcn. Trending of acquisition or original costs shall cease when the residual value has been reached except when refurbishing or maintenance changes the effective age.

(I.) "Unit-in-place method" means the procedure for estimating cost which combines direct and indirect costs into a single unit-in-place, which, when multiplied by the area of the portion of the building being priced, results in a total cost estimate for that portion.

(c.) The Income or Capitalized Earnings Approach. The income or capitalized earnings approach is a method of estimating the value of property by converting anticipated benefits to be derived from the ownership of the property into a value estimate as is reflected or accomplished by yield capitalization methodology. These benefits can be reflected through the net operating income or cash flow of a company. The anticipated future income and/or reversions are discounted to a present worth. Direct capitalization may also be used to convert a single year's income expectancy into an indication of value. This conversion is accomplished by either dividing the income estimate by an appropriate income rate or by multiplying the income estimate by an appropriate income factor in accordance with generally accepted appraisal techniques. Both direct and yield capitalization methodologies are considered to be the income or capitalized earnings approach as discussed in this subsection.

(i.) For the purposes of this subsection, cash flow is the difference between dollars paid and dollars received. Dollars received include all revenues generated from operating assets. Dollars paid include all current expenses and capital expenditures, or annual allowances therefor, required to develop and maintain the income stream. Cash flow must also take into account all legally enforceable restrictions on the property.

(ii.) Net operating income or cash flow is discounted to fair value using a capitalization rate developed by the methods described in Section 4(c).

(d.) Computer Assisted Mass Appraisal (CAMA). The following CAMA systems are the only automated systems adopted and approved to value taxable property assessed at the local level for ad valorem tax purposes:

(i.) Until January 1, 2007, the State CAMA mainframe systems known as the Cole-Layer-Trumble (CLT) system, and the Wyoming System (WYS), as maintained by the State Ad Valorem Tax Division or the department provided Colorado CustomerWare, Inc., RealWare "CCI" system for all real and personal property except property for which narrative appraisals or other recognized approaches to value are used as a substitute to the CAMA system. For these properties, the assessor shall maintain a name and address file along with a legal description including the final value of land and buildings as described in the narrative appraisal within the county system which tabulates the final total value of the affected county.

(ii.) After January 1, 2007, the Colorado CustomerWare, Inc., RealWare "CCI" system for all real and personal property, except property for which narrative appraisals or other recognized supplemental appraisals are used as a substitute to the CAMA system. For these properties, the assessor shall maintain a name and address file in the "CCI" system, along with a legal description and the final value of land and buildings as described in the narrative or supplemental appraisal.

(iii.) Any county system approved by Department order following submission by the county of documentation sufficient to find the system comparable to the State system(s) specifically approved in this subsection. For comparability, the following shall be considered:

(A.) whether the county system, or the county system in combination with a manual system or the approved State system, values the same universe of properties as valued by the approved State systems(s);

(B.) whether the county system will have identical trending tables for property types as present in the State system;

(C.) whether the county system will have tables comparable to those in the approved State system to determine depreciation affecting property;

(D.) for the agricultural land valuation system, whether the county system will have the same value tables for the productivity groups within land use types of agricultural land as present in the approved State system(s);

(E.) whether the county system has identical functionality relevant for valuation processing; and

(F.) whether it is reasonable to expect the county system to generate a defensible value.

(iv.) Prior to any decision on an alternate system, after meeting with the County Assessor requesting use of an alternate system, written recommendations shall be obtained from the Administrator of the Ad Valorem Tax Division, with a copy made available to the county in question. The County Assessor shall have the right to comment and meet with the Department, if requested, on the draft proposed Department order approving or disapproving a county system in whole or in part, which proposed order shall include findings of fact and conclusions of law. All costs associated with any alternate system shall be the sole responsibility of the county, including, but not limited to, hardware, software, maintenance, and system training.

(v.) Alternate county systems shall be approved by order of the Department. Use of an unapproved county system shall negate the presumption of validity afforded a County Assessor value estimate.

(e.) Monitoring Appraisal Methods.

(i.) Annually, the Ad Valorem Tax Division shall monitor each Wyoming county to discuss and insure utilization of Department approved CAMA systems and compliance with all Department directives and orders with regard to appraisal methods and valuation methodologies. The results shall be compiled by identifying current issues of concern and presented to the Department of Revenue Director no later than January 31st.

(ii.) Each county shall receive a copy of the results of their county and be provided the opportunity to respond.

(iii.) If concerns are not cured within a time specified by the Division, the Department may, in conjunction with the county, develop a work plan to correct the situation.

(f.) References. Property tax appraisers may use any published source to establish costs or sales of personal property, including, but not limited to, "blue books" on boats, airplanes, farm and construction equipment, and information developed by the Ad Valorem Tax Division.

(i.) The Ad Valorem Tax Division shall annually conduct a study of information on personal property, using such source material as may be available, including but not limited to trade journals and publications, auction information, sales from dealers and manufacturers, industry associations, as well as comment from interested parties.

(A.) The Ad Valorem Tax Division shall interpret the data collected in the study on personal property and make recommendations. The completed work product shall be published annually and be entitled "Wyoming Personal Property Valuation Manual."

(B.) The "Wyoming Personal Property Valuation Manual" shall also include updated cost trend factor tables and depreciation tables. Said tables shall also be made available on the computer-assisted mass appraisal system for personal property.

(C.) The "Wyoming Personal Property Valuation Manual" shall also include a mobile home quality of construction guide; replacement cost new guides for single, double-wide and triple wide mobile/manufactured homes and additions; percent good schedules for mobile/manufactured homes; a mobile/manufactured home economic obsolescence guide; and a quality comparison between costing systems.

Section 7. Reconciliation.

The appraiser shall weigh the relative significance, applicability and appropriateness of the indications of value derived from the approaches to value or methods outlined above, and will place the most weight and reliance on the value indicator which, in his professional judgment, best approximates the value of the subject property. The appraiser shall evaluate all alternative conclusions and reconcile the value indicators to arrive at a final estimate of value. For market value, the final estimate is that value which most nearly represents what the typical, informed, rational purchaser would pay for the subject property and a rational seller would accept if it were available for sale on the open market as of the date of the appraisal, given all the data utilized by appraisers in their analyses.

Section 8. Valuation and Taxable Value

(a.) The fair market value of all taxable property shall be determined by applying the methods of valuation outlined above. In all cases, additions, deletions and changes in use will be recognized by appraisers and appropriate adjustments will be made to the valuation of the property.

(b.) The taxable value of property in the State of Wyoming shall mean a percent of fair market value of property in a particular class as follows:

- (i.) All property used for industrial purposes, eleven and one-half percent (11.5%);
- (ii.) All other property, real and personal, nine and one-half percent (9.5%).

Section 9. Appraisal Basis Explanation to Taxpayer.

Any taxpayer whose property is appraised under W.S. 39-13-103(b)(v) and 39-13-107(a)(i) and this Chapter will be notified of the appraised value of the subject property and, upon request, will be provided a statement indicating those methods set forth in section 6 of this chapter that were used in arriving at the appraisal.

Section 10. County Responsibilities for Cadastral Mapping.

(a.) Counties shall be responsible for plotting ownership and assigning parcel identification numbers for completion of county responsibilities for cadastral mapping. Plotting ownership entails researching title records and delineating the lands owned by each individual on ownership base maps. Ownership base maps shall consist of: ink on Mylar overlays as originally supplied by the Ad Valorem Tax Division; maps constructed to meet the general standards of Department of Revenue's Mapping and Agricultural Manual so as to provide a base for application of the parcel identification number; or a county computerized mapping system. Parcel identification numbers shall be assigned as described in Department of Revenue's Mapping and Agricultural Manual or as otherwise approved by the Department.

(b.) The Ad Valorem Tax Division shall assure that all tax district boundaries in the state of Wyoming are plotted on a uniform set of tax district maps that can be easily reproduced and distributed. When these tax district maps are complete each County

Assessor shall confirm the tax district boundaries with the assistance of the taxing bodies through W.S. 39-13-102(p).

(c.) All parcels plotted on the base ownership maps and assigned a parcel identification number, as described in Subsection (a), shall have a corresponding State mainframe CAMA file. Each of these newly assigned parcel identification numbers (PINs) shall be entered into the corresponding and proper CAMA file.

(d.) Requests for variances from Department of Revenue's Mapping and Agricultural Manual shall be made to the Department in writing. Within sixty (60) days of receipt of the request, the Department shall obtain the recommendation of the Ad Valorem Tax Division on the variance request and either approve, disapprove or conditionally approve the request. Notice of the decision on the variance shall be provided to all County Assessors.

Section 11. Apportionment of Valuation of Machinery and Equipment Among Counties.

(a.) Machinery and equipment located in two (2) or more counties during the year, except mobile machinery otherwise required to be registered under W.S. 31-18-203, shall be reported to the assessor of the home county. When the valuation of machinery or equipment is subject to apportionment between or among two or more counties, the owner or operator may select either the time method or the monetary method of reporting the subject equipment. Once the method of reporting is selected, it must be used for all the machinery and equipment listed.

(i.) Time method of reporting and valuation allocation.

(A.) The report shall include a listing of machinery and equipment as requested by the assessor of the home county, as well as the amount of time to the nearest whole week each piece of machinery or equipment was used or located in each county during the immediately preceding calendar year.

(B.) The valuation shall be allocated as follows: the home county shall be entitled to assess one-twelfth (1/12) of the assessed valuation of the machinery and equipment as the base share. The remainder of the total assessed valuation shall be allocated by applying to the remainder a ratio of the total number of weeks in a county to the total number of weeks in the year, or 52. If the machinery and equipment was located in the home county for any part of the year, the home county is entitled to its proportionate share in addition to the base share of one-twelfth.

(ii.) The monetary method of reporting and valuation allocation.

(A.) The report shall include a listing of machinery and equipment as requested by the assessor of the home county as well as the monetary value of the work done by the owner or operator in each county.

(B.) The valuation shall be allocated as follows: the home county shall be entitled to assess one-twelfth (1/12) of the assessed valuation of the machinery and equipment as the base share. The remainder of the total assessed valuation shall be allocated by applying to the remainder a ratio of the monetary value of the contract performed in each county to the total monetary value of all contracts performed in the state. If the machinery and equipment was located in the home county for any part of the year, the home county is entitled to its proportionate share in addition to the base share of one-twelfth. If there is no monetary value of work performed, the time method must be used.

(b.) The assessor of the home county shall be responsible for allocating portions of assessed value to the counties according to this subsection.

(c.) The time and monetary methods of reporting also apply to machinery and equipment brought into the state after the assessment date of January 1st. The time method ratio, if used, shall be modified to reflect the number of weeks remaining in the year after the machinery and equipment is brought into the state.

(d.) In the event the owner or operator of the machinery and equipment has a principal place of business out of state, all machinery and equipment shall be registered pursuant to W.S. 31-18-203.

(e.) "Home county" means the county in which an owner or operator of equipment and machinery has a principal place of business, and to which reports listing equipment and machinery used in two or more counties are made.