

# **Billboard Structures Valuation Guide**

**2015**

(Effective for Tax Year 2015)



North Carolina Department of Revenue  
Local Government Division  
Property Tax Section

# Valuation Guide 2015

**Roger J. Grabowski,Carla Nunes,James  
P. Harrington,Duff & Phelps**

## Valuation Guide 2015:

2015 International Valuation Handbook - Guide to Cost of Capital Roger J. Grabowski, James P. Harrington, Carla Nunes, 2015-06-04 The New Standard Source of International Cost of Capital Analysis The 2015 International Valuation Handbook Guide to Cost of Capital provides data and methodology guidance that will enable the reader to assess risk and develop cost of capital estimates on a global scale coupled with data exhibits that provide country level country risk premia CRPs Relative Volatility RV factors and equity risk premia ERPs The data exhibits can be used to estimate country level cost of equity capital globally for up to 188 countries from the perspective of investors based in up to 55 different countries Don't Forget the Semi annual Update The hardcover 2015 International Valuation Handbook Guide to Cost of Capital includes international cost of capital data updated December 2014 and March 2015 This critical analysis is updated in a Semi annual Update with data through June and September 2015 for a full year's coverage Ensure that you are using the most up to date international cost of capital data and information available add the Semi annual Update and keep your data library current For more information about Duff Phelps valuation data resources published by Wiley please visit [www.wiley.com/go/valuationhandbooks](http://www.wiley.com/go/valuationhandbooks) Also Available 2015 International Valuation Handbook Industry Cost of Capital 2015 Valuation Handbook Guide to Cost of Capital 2015 Valuation Handbook Industry Cost of Capital Key Features Country level Country Risk Premia CRPs for up to 188 countries The 2015 International Valuation Handbook Guide to Cost of Capital provides country level country risk premia for up to 188 countries globally from the perspective of investors based in up to 55 different countries CRPs are estimated using the following models i Country Credit Rating Model and ii Country Yield Spread Model Relative Volatility RV Factors for up to 69 countries The 2015 International Valuation Handbook Guide to Cost of Capital provides country level relative volatility factors for up to 69 countries from the perspective of investors in the U.S. and Germany Relative volatility factors are estimated using the Relative Standard Deviation Model Equity Risk Premia ERPs for 18 countries based in USD and local currency The 2015 International Valuation Handbook Guide to Cost of Capital provides long horizon and short horizon ERP data in USD and local currencies Additional ERP resources include Pablo Fernandez survey of ERPs for a variety of countries Depending on the estimation model being employed and data availability Some models do not include estimates for all countries The Semi annual update is i optional and ii not sold separately The Semi annual Update is delivered in PDF format only **2017 Valuation Handbook - U.S. Guide to Cost of Capital** Roger J. Grabowski, Carla Nunes, James P. Harrington, Duff & Phelps, 2017-04-10 Ensure that you're using the most up to date data available Buy the 2017 Valuation Handbook U.S. Guide to Cost of Capital Quarterly PDF Updates together The New Industry Standard in Business Valuation Reference Materials 2017 Valuation Handbook U.S. Guide to Cost of Capital provides the key annual valuation data previously published in i the now discontinued Morningstar Ibbotson SBBI Valuation Yearbook discontinued in 2013 and ii the Duff Phelps Risk Premium Report Study no longer published as a stand alone publication The size premia

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**2017 Valuation Handbook** Roger J. Grabowski,Carla Nunes,James P. Harrington,2017-07-12 **EVERYTHING YOU NEED FOR ACCURATE INTERNATIONAL COST OF CAPITAL ESTIMATIONS IN A SINGLE VOLUME** The 2017 Valuation Handbook International Guide to Cost of Capital is part of the U S and international series of valuation resources authored by Duff Phelps and published by John Wiley Sons This annually updated reference provides business valuation and finance professionals with the critical data they need to assess risk and develop cost of capital estimates on a global scale Gauging the risks of an international investment is one of the trickiest aspects of finance This comprehensive guidebook provides you with usable international data and methodology and the ability to Turn to a definitive resource of world class data and guidance to gain a distinct competitive advantage in real world situations Access costly and difficult to obtain international data assembled into easy to use cost of capital inputs at an accessible price point Quickly grasp how concepts and methodologies translate into actual practice when they are brought to life in exemplifying cases Accurate Reliable Trusted

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Accessibly written with a full range of worked examples case studies clear chapter summaries and extensive further reading suggestions this book is essential for any student of real estate and its valuation **Financial Valuation** James R. Hitchner,2017-04-19 A practically focused resource for business valuation professionals Financial Valuation Applications and Models provides authoritative reference and practical guidance on the appropriate defensible way to prepare and present business valuations With contributions by 30 top experts in the field this new fourth edition provides an essential resource for those seeking the most up to date guidance with a strong emphasis on applications and models Coverage includes state of the art methods for the valuation of closely held businesses nonpublic entities intangible and other assets with comprehensive discussion on valuation theory a consensus view on application and the tools to make it happen Packed with examples checklists and models to help you navigate your valuation project this book also provides hundreds of expert tips and best practices in clear easy to follow language The companion website provides access to extensive appendix materials and the perspectives of valuation thought leaders add critical insight throughout each step of the process Valuation is an important part of any organization's overall financial strategy and seemingly small inaccuracies or incomplete assessments can have big repercussions This book walks you through the valuation process to give you the skills and understanding you need to get it done right Learn best practices from 30 field leading experts Follow clear examples for complex or unfamiliar scenarios Access practical tools that streamline the valuation process Understand valuation models and real world applications The business valuation process can become very complex very quickly and there's no substitute for clear guidance and a delineated framework in the run up to completion Get organized from the beginning and be systematic and methodical every step of the way Financial Valuation Applications and Models is the all encompassing expert guide to business valuation projects **"Code of Massachusetts regulations, 2015"**,2015 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020

*The Official Overstreet Indian Arrowheads Identification and Price Guide* Robert M Overstreet,2018-11-20 The Ultimate Guide to Indian Arrowheads Long considered the Bible of arrowhead collecting The Official Overstreet Indian Arrowheads Identification and Price Guide is an encyclopedic guide to projectile points found in the contiguous United States as well as Alaska Featuring more than 12 000 images of points from 10 distinct geographical regions readers gain an understanding of arrowhead types manufacturing grading materials and values A substantial and massive reference unmatched in the marketplace The Official Overstreet Indian Arrowheads Identification and Price Guide is the most respected book on the subject Hands on reference to everything arrowheads all in one book arrowhead types manufacturing grading materials values 12 000 actual size photographs covering hundreds of point types Special sections on how to grade identify and catalog your points Covers arrowheads found from throughout the United States including Alaska **Debating the Nutritional Value of Sugar. An Evaluation of the Websites of U.S. Sugar and British Sugar in Connection to the WHO Guidelines for Sugars**

**Intake** Henriette Frädrich, 2016-08-03 Seminar paper from the year 2016 in the subject Speech Science Linguistics grade 2 0 University of Potsdam Institut f r Anglistik Amerikanistik course Seminar Texts in Context language English abstract Text analysis can help to examine diverse texts types for varying purposes This paper will focus on the characteristics of company websites as a special kind of hypertext In order to do so I chose the specific context of the debate about sugar and health between the World Health Organisation WHO and the global sugar industry in the years after 2003 Varying newspaper and journal articles point out that Big Sugar tried to damage the WHO global strategy on diet health and physical activity including sugars intake Some of these articles as well as the 2015 WHO guideline will be presented at the start to build a foundation for the following analysis of the web presence of U S Sugar and British Sugar The objective of this paper is to present the characteristics of hypertexts in regard to the seven standards of textuality by Beaugrande Dressler and to apply these to the company websites of U S Sugar and British Sugar in view of the before mentioned debate

### **Classic Old Car**

**Value Guide** ,1987    **Guide to Current Official Statistics** ,1929    2015 Valuation Handbook Roger J. Grabowski,James P. Harrington,Carla Nunes,2015-07-20 The New Standard Source of Industry level Analysis The 2015 Valuation Handbook Industry Cost of Capital includes cost of capital estimates equity capital debt capital and weighted average cost of capital or WACC for over 200 U S industries plus a host of detailed statistics that can be used for benchmarking purposes Don t Forget the Quarterly Updates The hardcover 2015 Valuation Handbook Industry Cost of Capital includes U S industry data updated through March 2015 This critical analysis is updated quarterly with data through June September and December Ensure that you are using the most up to date data and information available add the Quarterly Updates and keep your data library current For more information about Duff Phelps valuation data resources published by Wiley please visit [www.wiley.com/go/valuationhandbooks](http://www.wiley.com/go/valuationhandbooks) Also Available 2015 Valuation Handbook Guide to Cost of Capital 2015 International Valuation Handbook Guide to Cost of Capital 2015 International Valuation Handbook Industry Cost of Capital Key Features Over 200 U S industries analyzed The 2015 Valuation Handbook Industry Cost of Capital provides comprehensive detailed industry level analyses that can be used for benchmarking purposes Over 200 U S industries organized by standard industrial classification SIC code are presented Up to 8 separate cost of equity and WACC estimates plus cost of debt by industry The 2015 Valuation Handbook Industry Cost of Capital provides cost of equity capital and WACC estimates for each industry using multiple estimation models various build up models CAPM CAPM adjusted for size 1 stage and 3 stage discounted cash flow DCF models and Fama French multi factor model Cost of debt is also estimated for each industry Industry and peer group betas The 2015 Valuation Handbook Industry Cost of Capital provides levered and unlevered beta estimates for each industry e g ordinary least squares OLS beta sum beta downside beta etc plus peer group betas adjusted to the industry average based upon statistical quality Additional industry statistics The 2015 Valuation Handbook Industry Cost of Capital provides detailed statistics for sales market capitalization capital structure valuation trading multiples financial and profitability ratios equity

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**United Nations**

**Practical Manual on Transfer Pricing for Developing Countries 2017** United Nations,2017 The Manual is a response to the need often expressed by developing countries for clearer guidance on the policy and administrative aspects of applying transfer pricing profit shifting analysis to some of the transactions of multinational enterprises MNEs in particular

Estimating the systematic component of credit spreads Sebastian Wilde,2022-08-31 Master s Thesis from the year 2022 in the subject Economics Finance grade 1 7 University of Hagen Fakult t f r Wirtschaftswissenschaft Lehrstuhl f r Bank und Finanzwirtschaft language English abstract Corporate bond credit spreads are much larger than historical default rates which leads to an unexplained gap between the default premium component and total credit spread This gap is referred to as the credit spread puzzle in the literature and has driven the discussion of the components of credit spreads in the past decades The size of each component affects the decision of whether to purchase a particular class of bonds this underlines its importance in risk management portfolio management and valuation The first goal of the thesis is to provide a comprehensive review of the current state of research on how to decompose credit spreads and estimate their parts Second in an empirical study the systematic risk in current EUR denominated credit spreads is estimated and compared to the results of Elton et al 2001 Furthermore I analyze the regime dependence of credit spreads for different cross sections as systematic risk has proven important in crisis periods Finally implications for the calculation of debt beta are derived as in business valuations it is possible to use a debt beta if the debt of the valuation object is subject to a systematic risk that leads to a significant risk premium demanded by debt providers I show that the systematic part of the credit spread for observed EUR denominated bond spreads from 2009 to 2021 can be assumed higher than in the US bond market is regime dependent and would have direct implications on the calculation and relevance of a debt beta for business valuations

*Kovels' Bottles Price List* Ralph M. Kovel,Terry H. Kovel,1996 Long used and respected by collectors this book provides current prices of more than 10 000 old and modern bottles manufactured from the 1700s to the 1990s in more than 80 categories Included are figurals bitters flasks ink beer milk soda perfume medicine Avon Jim Beam Ezra Brooks and other collectible bottles The Kovels provide company histories a list of national and regional bottle collectors clubs bottle auction houses publications of special interest to collectors and an extensive bibliography

Price V. Philip Morris Incorporated ,2014 **Tomart's Price Guide to Hot Wheels Collectibles** Tomart Publications,Michael Thomas Strauss,2002-08-30 **Spectator Handy Guide to Standard and Special Life Insurance Contracts, Non-Forfeiture Values and Actuarial Tables Useful to the Life**

**Underwriter** ,1921     **IFRS Manual of Accounting 2009** ,2008 International Financial Reporting Standards IFRSs are being increasingly used by companies throughout the world All entities listed in the EU have been required to issue financial statements under IFRS since 2005 and more and more other countries are making the change to IFRS including the US and Canada The Manual is packed full of clear practical guidance on how to prepare financial statements in accordance with IFRS It includes hundreds of practical worked examples and extracts from company reports as well as model IFRS financial statements that help to illustrate the explanations and show exactly how even the most complex calculations and disclosures should be made Cover     **Journal of the American Medical Association** American Medical Association,1915

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