

<b>Category</b>	<b>Pims Code</b>	<b>Page</b>	<b>LIFE (IN YEARS)</b>	<b>MINIMUM % GOOD</b> (See explanation in Section II)	<b>REMARKS</b>
Aerospace Industry (Airframe)	I12	5	12	AH581-Table 4 and apply minimum % good	Manufacturing machinery
Agriculture / Farm	AG1	6	15	AH581-Table 4 and apply minimum % good	Except mobile equipment
Agriculture / Mobile HARVEST	AG2	6	See Remarks		Use AH581 Table 6 AS Published and Table 3 for index
Agriculture/ Mobile NON HARVEST	AG3	6	See Remarks		Use AH581 Table 6 AS Published and Table 3 for index
Airlines - Commercial			16 or 20 - SL		Methodology is set by CAA Aircraft Subcommittee
Amusement ( Miniature Golf Etc)	C10	4	10	AH581-Table 4 and apply minimum % good	Includes miniature Race Car, Batting practice Cages
Amusement (Theme Parks)	C15	4	15	AH581-Table 4 and apply minimum % good	"Disneyland" type parks
Apartment Equipment / Furniture	C08	4	8	AH581-Table 4 and apply minimum % good	
Apparel Mfg.	I12	5	12	AH581-Table 4 and apply minimum % good	
ATM (Composite)	AT1	10	12	25 % minimum	Los Angeles Study
ATM (Only)	AT2	10	10	25 % minimum	ATM unit only with no peripherals. Los Angeles Study
Automotive Repair - Service	C10	4	10	AH581-Table 4 and apply minimum % good	
Bakeries - Small	I15	5	15	AH581-Table 4 and apply minimum % good	
Bakeries Large	I15	5	15	AH581-Table 4 and apply minimum % good	
Bank Fixtures (Composite)	C15	4	15	AH581-Table 4 and apply minimum % good	If no property detail is provided
Banks (Category 1. Counter Lines, etc.)	C15	4	15	AH581-Table 4 and apply minimum % good	Category description is from BOE-571 alternate schedule A
Banks (Category 2. Signs, Cameras, etc)	C10	4	10	AH581-Table 4 and apply minimum % good	Category description is from BOE-571 alternate schedule A
Banks (Category 3. Carpets, Drapes)	C08	4	8	AH581-Table 4 and apply minimum % good	Category description is from BOE-571 alternate schedule A
Banks (Category 5. Vault Doors, Night Deposit	C40	4	40	AH581-Table 4 and apply minimum % good	Category description is from BOE-571 alternate schedule A
Banks (Category 6. Drive Up Windows, etc.)	C20	4	20	AH581-Table 4 and apply minimum % good	Category description is from BOE-571 alternate schedule A
Barber Shop	C12	4	12	AH581-Table 4 and apply minimum % good	
Batch Plants (Concrete & Asphalt)	I20	5	20	AH581-Table 4 and apply minimum % good	
Beauty Salon	C12	4	12	AH581-Table 4 and apply minimum % good	
Billboards			See Remarks		Use Caltrans schedule as described in section III (see P17-22 and CAA P11)
Billiard Rooms	C15	4	15	AH581-Table 4 and apply minimum % good	
Biotech - Manufacturing Equipment		11	See Remarks		Use AH581 Table 9
Biotech-Specialized		11	See Remarks		Use AH581 Table 9
Blue Printing / Map Making	I12	5	12	AH581-Table 4 and apply minimum % good	
Book Binders	I15	5	15	AH581-Table 4 and apply minimum % good	
Bottling Plants - (Other than Breweries)	I15	5	15	AH581-Table 4 and apply minimum % good	
Bowling Alleys	C15	4	15	AH581-Table 4 and apply minimum % good	
Breweries	I15	5	15	AH581-Table 4 and apply minimum % good	
Brick, Sewer Pipe, Terra Cotta & Tile Manufacturing	I17	5	17	AH581-Table 4 and apply minimum % good	
Cable Equipment/converters	C08	4	8		CAA No recommendation due to appeals and litigation.
Cable Equipment/distribution	C12	4	12		CAA No recommendation due to appeals and litigation.
Canneries	I17	5	17	AH581-Table 4 and apply minimum % good	
Car Wash	C12	4	12	AH581-Table 4 and apply minimum % good	
Cargo Containers	C20	4	20	AH581-Table 4 and apply minimum % good	
Cement Manufacturing	I30	5	30	AH581-Table 4 and apply minimum % good	Life revised for 2009 20 to 30 year life
Chemicals and Allied Products Mfg	I15	5	15	AH581-Table 4 and apply minimum % good	Except Refineries
Circuit Board Mfg	I08	5	8	AH581-Table 4 and apply minimum % good	
Cocktail Lounges (Bars & Saloons)	C12	4	12	AH581-Table 4 and apply minimum % good	
Cogeneration (power plants)	I20	5	20	AH581-Table 4 and apply minimum % good	
Computers - Main Frame & Lans	CP3	9	See Remarks		Use AH581 Table 7: Computer Valuation Factors
Computers - PCs	CP1	9	See Remarks		Use AH581 Table 7: Computer Valuation Factors
Construction - Mobile	CS3	7	See Remarks		Use AH581 Table 5
Construction / Demolition Contractor	CS1	7	12	AH581-Table 4 and apply minimum % good	Use AH581 Table 3 Index

<b>Category</b>	<b>Pims Code</b>	<b>Page</b>	<b>LIFE (IN YEARS)</b>	<b>MINIMUM % GOOD</b> (See explanation in Section II)	<b>REMARKS</b>
Copier-Document Processors (aka Copiers)	CE1	8	See Remarks		Use Table A: Document Processor Valuation Factors
Cotton Gins	AG1	6	15	AH581-Table 4 and apply minimum % good	Use the AH581 Table 3 Agricultural Index
Dairies	AG1	6	15	AH581-Table 4 and apply minimum % good	Use the AH581 Table 3 Agricultural Index
Dental Lab	C12	4	12	AH581-Table 4 and apply minimum % good	
Donut shop / Fast food bakeries	I15	5	15	AH581-Table 4 and apply minimum % good	TC Use
Dentist	C12	4	12	AH581-Table 4 and apply minimum % good	
Drug / Pharmaceutical Mfg	I12	5	12	AH581-Table 4 and apply minimum % good	
Dry Cleaners (Commercial)	C15	4	15	AH581-Table 4 and apply minimum % good	
Electronic Equipment Mfg	I10	5	10	AH581-Table 4 and apply minimum % good	
Fab Metal Products Mfg. Suppliers	I15	5	15	AH581-Table 4 and apply minimum % good	
Facsimile	NT2	8	6	AH581-Table 4 and apply minimum % good	UNTRENDED
Food Processing	I15	5	15	AH581-Table 4 and apply minimum % good	
Forklifts	C10	4	10	AH581-Table 4 and apply minimum % good	
Furniture Mfg / Wood Working	I15	5	15	AH581-Table 4 and apply minimum % good	
Gas (bio) Methane disposal	C15	4	15	AH581-Table 4 and apply minimum % good	TC Use
Gas Cylinders (Other than Propane)	C20	4	20	AH581-Table 4 and apply minimum % good	
Gas Distribution - Industrial	I15	5	15	AH581-Table 4 and apply minimum % good	Except for gas cylinders
Glass and Glass Product Mfg	I15	5	15	AH581-Table 4 and apply minimum % good	
Glass Bottle Forming Equipment	I08	5	8	AH581-Table 4 and apply minimum % good	
Golf Carts	C06	4	6	AH581-Table 4 and apply minimum % good	
Grocery Stores - Convenience	C12	4	12	AH581-Table 4 and apply minimum % good	Excludes Gasoline Service Property
Grocery Stores - Supermarkets	C12	4	12	AH581-Table 4 and apply minimum % good	
Health Clubs (athletic clubs)	C10	4	10	AH581-Table 4 and apply minimum % good	
Hospitals	C12	4	12	AH581-Table 4 and apply minimum % good	
Hotels & Motels (Furnishings) (ALL)	C08	4	8	AH581-Table 4 and apply minimum % good	
Ice Plant	I15	5	15	AH581-Table 4 and apply minimum % good	
Janitorial & Maintenance Services	C08	4	8	AH581-Table 4 and apply minimum % good	
Laboratory Equipment	C10	4	10	AH581-Table 4 and apply minimum % good	
Lawn and Garden	C12	4	12	AH581-Table 4 and apply minimum % good	TC use
Laundries - Coin Operated	C10	4	10	AH581-Table 4 and apply minimum % good	
Laundries - Commercial	C15	4	15	AH581-Table 4 and apply minimum % good	
Lazer Land Leveling	CS1	7	12	AH581-Table 4 and apply minimum % good	T3/C TC Use
Machine Shops	I12	5	12	AH581-Table 4 and apply minimum % good	Composite includes Computer Numeric Control (CNC) property
Meat Lockers	I15	5	15	AH581-Table 4 and apply minimum % good	TC use
Mailing & Shipping Services - Large	C15	4	15	AH581-Table 4 and apply minimum % good	eg. UPS
Medical Equipment - High Tech	NT3	8	8	AH581-Table 4 and apply minimum % good	UNTRENDED. See CAA Section V. for definition
Medical Offices and Clinics	C12	4	12	AH581-Table 4 and apply minimum % good	
Mortuaries	C15	4	15	AH581-Table 4 and apply minimum % good	
Newspaper Publisher	I15	5	15	AH581-Table 4 and apply minimum % good	
Web Fed Lithographic Printing Presses	LP1	13	See Remarks	AH581-Table 11	New for 2010 Adapted by CAA
Offset Lithographic Printing Presses	LP1	13	See Remarks	AH581-Table 11	New for 2010
Oil and Gas Extraction/ Exploration	I15	5	15	AH581-Table 4 and apply minimum % good	TC Use
Office Furniture & Equipment	C12	4	12	AH581-Table 4 and apply minimum % good	
Pagers (one-way) & Mobile Phones	NT1	8	4	AH581-Table 4 and apply minimum % good	UNTRENDED. See LTA 96/25 Dated April 22, 1996
Paper Product Manufacturing	I15	5	15	AH581-Table 4 and apply minimum % good	
Photo Labs - Commercial	C10	4	10	AH581-Table 4 and apply minimum % good	
Pizza Shops and Take outs	C12	4	12	AH581-Table 4 and apply minimum % good	TC use

<u>Category</u>	<u>Pims Code</u>	<u>Page</u>	<u>LIFE (IN YEARS)</u>	<u>MINIMUM % GOOD</u> (See explanation in Section II)	<u>REMARKS</u>
Photo Labs - One Hour	C08	4	8	AH581-Table 4 and apply minimum % good	
Plastics Manufacturing	I15	5	15	AH581-Table 4 and apply minimum % good	
Printer (High Speed Digital)	NT3	8	8	AH581-Table 4 and apply minimum % good	UNTRENDED. New for2010
Print Shop (Printing Business)	I12	5	12	AH581-Table 4 and apply minimum % good	
Point-of-Sale	NT3	8	8	AH581-Table 4 and apply minimum % good	UNTRENDED
Postage Meters	C10	4	10	AH581-Table 4 and apply minimum % good	
Propane Tanks	C30	4	30	AH581-Table 4 and apply minimum % good	
Radio / TV Broadcast Studios	C15	4			No recommendation.
Recyclers	C15	4	15	AH581-Table 4 and apply minimum % good	
Restaurants - Fast Food Chains	C12	4	12	AH581-Table 4 and apply minimum % good	
Restaurants - Regular	C12	4	12	AH581-Table 4 and apply minimum % good	
Repair/Shop equipment	C12	4	12	AH581-Table 4 and apply minimum % good	TC use
Retail Store - Warehouse	C15	4	15	AH581-Table 4 and apply minimum % good	
Retail Store - Others	C12	4	12	AH581-Table 4 and apply minimum % good	
Retirement Homes	C12	4	12	AH581-Table 4 and apply minimum % good	TC Use
Roller Rinks	C15	4	15	AH581-Table 4 and apply minimum % good	TC Use
Sand / Dirt / Gravel Suppliers	CS2	7	15	AH581-Table 4 and apply minimum % good	
Satelite Dishes-Residental	NT2	8	6	AH581-Table 4 and apply minimum % good	Untrended
Schools	C12	4	12	AH581-Table 4 and apply minimum % good	
Security and Surveillance Equipment	C10	4	10	AH581-Table 4 and apply minimum % good	
Semiconductor Manufacturing Equipment (excludes Fixtures)	SC1	12	See Remarks	AH581-Table 8	Use AH581 Table 8
Service Stations (Excluding Tanks)	C12	4	12	AH581-Table 4 and apply minimum % good	Except for underground tanks.
Service Stations (Underground Tanks)	C25	4	25	AH581-Table 4 and apply minimum % good	
Sheet Metal Mfg	I17	5	15	AH581-Table 4 and apply minimum % good	
Ship and Boat Builders	I15	5	15	AH581-Table 4 and apply minimum % good	
Shopping Carts	C05	4	5	AH581-Table 4 and apply minimum % good	
Signs	C12	4	12	AH581-Table 4 and apply minimum % good	
Ski Lifts	C15	4	15	AH581-Table 4 and apply minimum % good	
Storage Bins - Trash	C12	4	12	AH581-Table 4 and apply minimum % good	
Sugar & Sugar Product Mfg	I20	5	20	AH581-Table 4 and apply minimum % good	
Telephone & Communication	C10	4	10	AH581-Table 4 and apply minimum % good	
Test Equipment	I08	5	8	AH581-Table 4 and apply minimum % good	
Textile Mill Products Manufacturing	I15	5	15	AH581-Table 4 and apply minimum % good	
Theatres	C15	4	15	AH581-Table 4 and apply minimum % good	
Tools / Tooling	I05	5	5	AH581-Table 4 and apply minimum % good	
Vending Equipment	C08	4	8	AH581-Table 4 and apply minimum % good	
Video Games	NT1	8	4	AH581-Table 4 and apply minimum % good	UNTRENDED
Welding shops	I12	5	12	AH581-Table 4 and apply minimum % good	TC USE
Warehouse Equipment	C15	4	15	AH581-Table 4 and apply minimum % good	
Wind Machines-Agricultural	AG4	6	25	AH581-Table 4 and apply minimum % good	Ag table 3 Index
Winery (Except Tanks)	I15	5	15	AH581-Table 4 and apply minimum % good	Composite life except for tanks.
Winery Tanks - Stainless Steel	I40	5	40	AH581-Table 4 and apply minimum % good	

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6 T1 T2 Table 3  
7 Combined Combined

8	YEAR	Commercial	YEAR	Industrial	YEAR	ag.	con.
9	2015	100	2015	100	2015	100	100
10	2014	101	2014	101	2014	101	101
11	2013	103	2013	102	2013	103	103
12	2012	103	2012	103	2012	104	106
13	2011	106	2011	105	2011	106	110
14	2010	109	2010	108	2010	109	114
15	2009	109	2009	107	2009	111	114
16	2008	112	2008	109	2008	115	117
17	2007	116	2007	113	2007	120	121
18	2006	121	2006	116	2006	124	124
19	2005	126	2005	119	2005	127	129
20	2004	135	2004	124	2004	134	137
21	2003	139	2003	128	2003	138	142
22	2002	141	2002	128	2002	140	144
23	2001	142	2001	128	2001	142	146
24	2000	143	2000	129	2000	144	146
25	1999	146	1999	130	1999	146	148
26	1998	146	1998	131	1998	147	150
27	1997	147	1997	133	1997	149	153
28	1996	150	1996	135	1996	151	155
29	1995	152	1995	138	1995	155	159
30	1994	157	1994	142	1994	162	163
31	1993	162	1993	145	1993	166	165
32	1992	165	1992	148	1992	171	169
33	1991	167	1991	150	1991	176	174
34	1990	171	1990	154	1990	182	179
35	1989	175	1989	159	1989	188	185
36	1988	184	1988	166	1988	197	194
37	1987	192	1987	173	1987	202	200
38	1986	195	1986	176	1986	203	204
39	1985	197	1985	179	1985	204	206
40	1984	201	1984	183	1984	205	209
41	1983	207	1983	188	1983	211	212
42	1982	211	1982	191	1982	222	217
43	1981	220	1981	202	1981	239	233
44	1980	242	1980	222	1980	266	258
45	1979	264	1979	248	1979	297	292
46	1978	288	1978	273	1978	324	321
47	1977	310	1977	297	1977	349	350
48	1976	325	1976	318	1976	377	376
49	1975		1975		1975		
50	1974		1974		1974		
51	1973		1973		1973		
52	1972		1972		1972		

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Table 4

YEAR	age	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	20	22	25	30	35	40	50
2015	1	67	75	81	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99	100
2014	2	37	52	62	68	73	77	80	83	85	86	88	89	90	91	92	93	94	95	97	97	98	99
2013	3	16	32	44	53	60	66	70	74	77	79	81	83	84	87	88	90	91	93	95	96	97	99
2012	4	6	17	29	39	48	55	60	65	69	72	75	77	79	82	84	86	88	90	93	95	96	98
2011	5	8	17	27	36	44	51	56	61	65	68	71	73	78	79	82	85	88	91	93	95	98	
2010	6	3	10	18	26	34	41	48	53	57	61	65	68	73	75	79	82	85	89	92	94	97	
2009	7	5	11	18	26	33	39	45	50	55	59	62	68	70	75	78	82	87	90	93	97		
2008	8	1	7	12	19	25	32	38	43	48	53	57	63	66	71	75	79	85	89	91	96		
2007	9	3	8	13	19	25	31	37	42	47	51	58	61	67	71	76	83	87	90	96			
2006	10	4	9	14	20	25	31	36	41	45	53	57	63	67	73	81	85	89	95				
2005	11	1	6	10	15	20	25	30	35	40	48	52	58	64	70	78	84	88	95				
2004	12	3	7	11	16	21	25	30	35	44	47	54	60	67	76	82	86	94					
2003	13	4	9	12	16	21	25	30	39	43	50	56	64	73	80	85	93						
2002	14	2	6	9	13	17	22	26	35	39	46	53	61	71	78	83	93						
2001	15	3	7	11	14	18	22	30	34	42	49	58	68	76	82	92							
2000	16	1	4	8	11	15	18	27	30	38	45	54	66	74	80	91							
1999	17	2	6	9	12	15	23	27	35	42	51	63	72	79	90								
1998	18	4	7	10	13	19	24	31	38	48	61	70	77	90									
1997	19	1	5	8	11	17	20	28	35	45	58	68	75	89									
1996	20	2	5	9	14	18	25	31	41	55	66	74	88										
1995	21	4	7	12	15	22	28	38	53	64	72	87											
1994	22	2	5	11	13	19	26	35	50	61	70	86											
1993	23	3	9	11	17	23	32	47	59	68	85												
1992	24	1	7	10	15	20	30	45	57	66	84												
1991	25	5	7	13	18	27	42	55	65	83													
1990	26	3	6	12	16	25	39	52	63	82													
1989	27	1	4	10	14	23	37	50	61	81													
1988	28	2	8	13	20	34	48	59	80														
1987	29	1	6	11	19	32	45	57	79														
1986	30	5	10	17	30	43	55	78															
1985	31	3	8	15	27	41	53	76															
1984	32	1	6	14	25	38	51	75															
1983	33	5	12	24	36	48	74																
1982	34	3	11	22	34	47	72																
1981	35	2	9	20	32	44	71																
1980	36	8	19	30	43	69																	
1979	37	6	17	28	40	68																	
1978	38	5	15	26	39	66																	
1977	39	3	15	25	37	65																	
1976	40	2	13	23	35	64																	
1975																							
1974																							
1973																							
1972																							

Table 5 construction Mobile				Table 6 Ag. Mobile Eq Except				Table 7 Computers				Table 8 Semicon- ductor Mfg		
YEAR	age	new	used	Harvest	Harvest	age	YEAR	P.C.	LAN	YEAR	ME	TFI		
2015	1	74	91	78	92	74	90	1	2015	54	73	2015	78	91
2014	2	66	81	70	82	64	78	2	2014	39	47	2014	61	84
2013	3	60	74	64	75	57	69	3	2013	24	30	2013	46	75
2012	4	55	68	58	68	50	60	4	2012	15	19	2012	34	67
2011	5	51	62	52	62	43	53	5	2011	10	12	2011	25	59
2010	6	47	58	47	56	38	46	6	2010	6	8	2010	18	52
2009	7	42	52	42	50	33	40	7	2009	4	5	2009	12	42
2008	8	38	47	38	45	29	35	8	2008	2	3	2008	8	35
2007	9	35	43	34	40	25	30	9	2007	2	2	2007		28
2006	10	31	38	30	36	21	26	10	2006			2006		23
2005	11	28	34	27	32	19	23	11	2005			2005		18
2004	12	26	32	25	30	17	21	12	2004			2004		14
2003	13	24	29	23	28	15	18	13	2003			2003		13
2002	14	22	27	22	26	15	16	14	2002			2002		13
2001	15	20	25	20	23	15	14	15	2001			2001		13
2000	16	19	23	18	21	15	14	16	2000			2000		13
1999	17	16	20	18	19			17	1999			1999		13
1998	18	13	17	18	17			18	1998			1998		
1997	19	12	13					19	1997			1997		
1996	20	11	11					20	1996			1996		
1995	21	11	9					21	1995			1995		
1994									1994			1994		
1993									1993			1993		
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1972									1972			1972		

	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C17	C18	C20	C22	C25	C30	C35	C40	C50		
	3 YR	4 YR	5 YR	6 YR	7 YR	8 YR	9 YR	10 YR	11 YR	12 YR	13 YR	14 YR	15 YR	17 YR	18 YR	20 YR	22 YR	25 YR	30 YR	35 YR	40 YR	50 YR		
2015	67	75	81	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99	100	1	
2014	37	53	63	69	74	78	81	84	86	87	89	90	91	92	93	94	95	96	98	98	99	100	2	
2013	16	33	45	55	62	68	72	76	79	81	83	85	87	90	91	93	94	96	98	99	100	102	3	
2012	10	18	30	40	49	57	62	67	71	74	77	79	81	84	87	89	91	93	96	98	99	101	4	
2011		11	18	29	38	47	54	59	65	69	72	75	77	83	84	87	90	93	96	99	101	104	5	
2010			11	20	28	37	45	52	58	62	66	71	74	80	82	86	89	93	97	100	102	106	6	
2009				12	20	28	36	43	49	55	60	64	68	74	76	82	85	89	95	98	101	106	7	
2008				11	13	21	28	36	43	48	54	59	64	71	74	80	84	88	95	100	102	108	8	
2007					12	15	22	29	36	43	49	55	59	67	71	78	82	88	96	101	104	111	9	
2006					12	17	24	30	38	44	50	54	64	69	76	81	88	98	103	108	115	110	10	
2005						13	19	25	32	38	44	50	60	66	73	81	88	98	106	111	120	11	11	
2004							14	15	22	28	34	41	47	59	63	73	81	90	103	111	116	127	12	
2003								14	17	22	29	35	42	54	60	70	78	89	101	111	118	129	13	
2002									14	18	24	31	37	49	55	65	75	86	100	110	117	131	14	
2001										16	20	26	31	43	48	60	70	82	97	108	116	131	15	
2000										14	16	21	26	39	43	54	64	77	94	106	114	130	16	
1999											15	18	22	34	39	51	61	74	92	105	115	131	17	
1998												15	19	28	35	45	55	70	89	102	112	131	18	
1997												15	16	25	29	41	51	66	85	100	110	131	19	
1996													15	21	27	38	47	62	83	99	111	132	20	
1995														18	23	33	43	58	81	97	109	132	21	
1994															17	20	30	41	55	79	96	110	135	22
1993															16	18	28	37	52	76	96	110	138	23
1992																17	25	33	50	74	94	109	139	24
1991																17	22	30	45	70	92	109	139	25
1990																	21	27	43	67	89	108	140	26
1989																	17	25	40	65	88	107	142	27
1988																	17	24	37	63	88	109	147	28
1987																		21	36	61	86	109	152	29
1986																		19	33	59	84	107	152	30
1985																		19	30	53	81	104	150	31
1984																			28	50	76	103	151	32
1983																			25	50	75	99	153	33
1982																			23	46	72	99	152	34
1981																			22	44	70	97	156	35
1980																			24	46	73	104	167	36
1979																				45	74	106	180	37
1978																				43	75	112	190	38
1977																				47	78	115	202	39
1976																					75	114	208	40
1975																								41
1974																								42
1973																								43
1972																								44





Table 3 / A Agriculture - Average the New and Used for Harvest and Non - Harvest unless t/p give information on APS

	AVERAGE		AVERAGE		NEW		USED		
	AG1 15 year	AG2 Harvest	AG3 non-harvest	AG4 25 year	AG5 Harvest	AG6 non harvest	AG7 Harvest	AG8 non-harvest	
2015	95	82	85	98	74	78	90	92	
2014	91	72	77	96	65	71	79	83	
2013	87	65	72	96	59	66	71	77	
2012	82	57	66	94	52	60	62	71	
2011	77	51	60	93	46	55	56	66	
2010	74	46	56	93	41	51	50	61	
2009	69	41	51	91	37	47	44	56	
2008	66	37	48	91	33	44	40	52	
2007	61	33	44	91	30	41	36	48	
2006	56	29	41	91	26	37	32	45	
2005	51	27	37	89	24	34	29	41	
2004	47	25	37	90	23	34	28	40	
2003	41	23	35	88	21	32	25	39	
2002	36	22	34	85		31	22	36	
2001	31	21	31	82		28	20	33	
2000	26	21	28	78		26	20	30	25 Year
1999	22		27	74				28	Wind Machines/frost protection
1998	19		26	71				25	
1997	16			67					
1996				62					
1995				59					
1994				57					
1993				53					
1992				51					
1991				48					
1990				46					
1989				43					
1988				39					
1987				38					
1986				35					
1985				31					
1984				29					
1983				25					
1982				23					
1981				23					
1980				23					
1979									
1978									
1977									
1976									
1975									

Table 3 / C Construction - Average New and Used Mobile construction Unless t/p gives info on BPS

	<b>CS1</b>	<b>CS2</b>	<b>Average CS3</b>	<b>New CS4</b>	<b>Used CS5</b>
	12 year	15 year	Mobile construction		
2015	93	95	83	74	91
2014	87	91	74	67	82
2013	81	87	69	62	76
2012	76	84	65	58	72
2011	72	80	62	56	68
2010	65	78	60	54	66
2009	57	71	54	48	59
2008	50	67	50	44	55
2007	45	62	47	42	52
2006	38	56	43	38	47
2005	32	52	40	36	44
2004	29	48	40	36	44
2003	23	43	38	34	41
2002	19	37	35	32	39
2001	16	32	33	29	37
2000		26	31	28	34
1999		22	27	24	30
1998		20	23	20	26
1997		17	19	18	20
1996			17	17	17
1995			16		14
1994					
1993					
1992					
1991					

CAA  
 Table 10  
 Document  
 Processor  
 Valuation

Non - Trended Tables

	<b>NT1</b>	<b>NT2</b>	<b>NT3</b>	<b>CE1</b>
	4 year	6 year	8 year	
2015	75	84	89	58
2014	52	68	77	47
2013	32	53	66	32
2012	17	39	55	28
2011	10	27	44	23
2010	3	18	34	19
2009		11	26	15
2008		10	19	13
2007		3	13	10
2006			10	10
2005			6	10
2004			3	

AKA  
 Copiers  
 Note 1

Note 1 CAA adopted the SBE AH581 Table 10

Computer Tables - SBE

	<b>CP1</b>	<b>CP3</b>
	PC	LAN
2015	54	73
2014	39	47
2013	24	30
2012	15	19
2011	10	12
2010	6	8
2009	4	5
2008	2	3
2007	2	2
2006		
2005		

	ATM	
	Composite	ATM Only
	12year AT1	10year AT2
2015	93	91
2014	87	84
2013	81	76
2012	74	67
2011	69	59
2010	62	52
2009	55	43
2008	48	36
2007	43	29
2006	38	24
2005	32	19
2004	28	15
2003	22	14
2002	18	
2001	16	
2000	14	
1999	15	

Per LA Study

Biopharmaceutical

	<b>BP1</b> A1 * 6 year	<b>BP3</b> A3 * 10 year	<b>BP2</b> A4 * 8 year	<b>BP3</b> B2 * 10 year
2015	85	92	89	92
2014	70	84	79	84
2013	55	77	68	77
2012	41	68	58	68
2011	29	60	47	60
2010	19	53	38	53
2009	12	43	28	43
2008	11	36	21	36
2007	11	29	15	29
2006	11	23	12	23
2005	11	18	12	18
2004	11	14	12	14
2003	11	13	12	13

A1 Equipment	*	*	*
General Lab Equipment and High Technology Analytical Instrumentation	A3 Equipment	A4 Equipment	B2 Equipment
	Commercial Mfg. Equipment	Pilot Scale Mfg. Equipment	Fixtures and Processing Piping

AH581 Table 9

Semiconductor Manufacturing Eq.  
& Fixtures

	<b>SC1</b>	<b>SC2</b>
	<b>A1</b>	<b>Fixture B2</b>
2015	78	91
2014	61	84
2013	46	75
2012	34	67
2011	25	59
2010	18	52
2009	12	42
2008	8	35
2007		28
2006		23
2005		18
2004		14
2003		13
2002		13
2001		13
2000		13
1999		13

Semiconductor machinery and equipment valuation factors  
Are based on a 6 Year Life untrended

Offset Lithographic Printing Presses

2015	91
2014	82
2013	74
2012	66
2011	58
2010	50
2009	43
2008	37
2007	31
2006	23
2005	20
2004	17
2003	13
2002	10
2001	10
2000	10
1999	10



# FACTOR CODING CATEGORIES

## COMMERCIAL

### 5 year

Shopping Carts

### 6 year

Golf Carts

### 8 year

Bank Category 3: Carpets, Drapes  
Cable T.V. Converters  
Janitorial & Maintenance Services  
Hotel & Motel Furnishings  
Photo Labs (One Hour)  
Vending Equipment

### 10 year

Amusement (Miniature Golf etc.)  
Bank Category 2: Signs, Cameras, etc.  
Coin Operated Laundry  
Forklifts  
Garage  
Health Clubs  
Laboratory Equipment  
Photo Labs - Commercial  
Postage Machines  
Security & Surveillance Equipment  
Telephone & Communication

### 12 year

Barber Shop  
Beauty Shop  
Cable T.V. - Distribution Systems  
Car Wash  
Clinics  
Cocktail Lounges (Bars & Saloons)  
Convenience Stores  
Dental Lab  
Dentist  
Grocery Stores - Supermarket  
Hospitals  
Medical Offices  
Office Furniture & Equipment  
Pizza Shops & Take Outs  
Restaurants (Fast Food)  
Restaurants (Full Service)  
Retail Store - Other  
Schools  
Service Stations (Excluding Tanks)  
Signs  
Storage Bins - Trash  
Lawn and Garden

### 15 year

Amusement (Theme Parks)  
Bank Fixtures (Composite) - If no property detail is provided  
Bank Category 1: Counter Lines, etc.

Billiard Rooms  
Bowling Alleys  
Commercial Laundries  
Dry Cleaners (Commercial)

Mailing & Shipping Services (Large)  
Mortuaries  
Radio TV Broadcast - Composite  
Recyclers  
Retail - Warehouse  
Ski Lifts  
Theaters  
Warehouse Equipment

### 20 year

Bank Category 6: Drive Up Windows, etc.  
Cargo Containers  
Gas Cylinders (other than propane)

### 25 year

Service Station (Underground Tanks)

### 30 year

Propane Tanks

### 40 year

Bank Category 5: Vault Doors, etc.

# FACTOR CODING CATEGORIES

## INDUSTRIAL

### 5 year

Tools/Tooling

### 8 year

Circuit Board Mfg.  
Test Equipment

### 10 year

Electronic Equipment Mfg.

### 12 year

Aerospace Industry (Airframe)  
Drug/Pharmaceutical Mfg.  
Machine Shops

### 15 year

Bakeries - Small & Large  
Book Binders  
Bottling Plants  
Breweries  
Chemical and Allied Products Mfg.  
Fab Metal Products Mfg. Suppliers  
Food Processing  
Furniture Manufacturing/Wood Working  
Gas Distribution - Industrial (Except for Gas Cylinders)  
Glass and Glass Product Manufacturing  
Ice Plant  
Newspaper Publisher  
Packing Houses/Cold Storage Facilities  
Paper Products Manufacturing  
Plastics Manufacturing  
Ship and Boat Builders  
Sheet Metal Manufacturing  
Textile Mill Products - Manufacturing  
Winery (Except Tanks) - Composite Life except for Tanks

### 17 year

Brick, Sewer Pipe, Terra Cotta, & Tile Manufacturing  
Canneries

### 20 year

Batch Plants (Concrete and Asphalt)  
  
Cogeneration (Power Plants)  
Sugar and Sugar Products Manufacturing

### 30 Year

Cement Manufacturing

### 40 year

Winery Tanks - Stainless Steel