

Category	Pims Code	Page	LIFE (IN YEARS)	MINIMUM % GOOD (See explanation in Section II)	REMARKS
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	AH581-Table 4 and apply minimum % good	Los Angeles Study
ATM (Only)	AT2	10	10	AH581-Table 4 and apply minimum % good	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(set top boxes)	NT4		See remarks		Use CAA table "J"
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

Category	Pims Code	Page	LIFE (IN YEARS)	MINIMUM % GOOD (See explanation in Section II)	REMARKS
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	

<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>
Pizza Shops and Take outs	C12	4	12	AH581-Table 4 and apply minimum % good	TC use
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 Spread 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	I15	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 (Digital Projectors=10 yr untrended)	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-Agricultual	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	2017	100	2017	100	2017	100	100
10	2016	103	2016	101	2016	101	101
11	2015	102	2015	102	2015	102	102
12	2014	103	2014	103	2014	103	103
13	2013	105	2013	104	2013	105	105
14	2012	106	2012	105	2012	106	108
15	2011	108	2011	106	2011	108	112
16	2010	112	2010	109	2010	111	115
17	2009	111	2009	109	2009	113	116
18	2008	114	2008	110	2008	117	119
19	2007	118	2007	115	2007	123	123
20	2006	124	2006	118	2006	127	126
21	2005	129	2005	121	2005	130	131
22	2004	138	2004	125	2004	137	139
23	2003	142	2003	130	2003	141	144
24	2002	144	2002	130	2002	143	146
25	2001	145	2001	131	2001	145	148
26	2000	146	2000	132	2000	147	149
27	1999	149	1999	132	1999	149	150
28	1998	149	1998	134	1998	151	152
29	1997	150	1997	135	1997	152	155
30	1996	153	1996	137	1996	154	158
31	1995	155	1995	140	1995	159	162
32	1994	160	1994	145	1994	165	165
33	1993	165	1993	147	1993	170	167
34	1992	169	1992	150	1992	175	172
35	1991	171	1991	152	1991	180	177
36	1990	175	1990	156	1990	186	182
37	1989	179	1989	161	1989	192	189
38	1988	188	1988	169	1988	201	198
39	1987	196	1987	176	1987	207	203
40	1986	200	1986	179	1986	207	207
41	1985	202	1985	182	1985	208	210
42	1984	205	1984	186	1984	210	213
43	1983	211	1983	191	1983	216	216
44	1982	215	1982	195	1982	227	221
45	1981	225	1981	205	1981	244	237
46	1980	247	1980	226	1980	272	262
47	1979	269	1979	252	1979	304	297
48	1978	294	1978	277	1978	331	326
49	1977		1977		1977		
50	1976		1976		1976		
51	1975		1975		1975		
52	1974		1974		1974		

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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		
2017	1	74	91	78	92	74	90	1	2017	54		73	2017	78	91
2016	2	67	82	71	83	65	79	2	2016	39		47	2016	61	83
2015	3	61	75	65	77	58	70	3	2015	24		30	2015	46	74
2014	4	57	70	60	70	52	62	4	2014	15		19	2014	34	66
2013	5	54	65	55	65	45	56	5	2013	10		12	2013	25	57
2012	6	51	63	50	59	40	49	6	2012	6		8	2012	18	49
2011	7	47	58	45	54	36	43	7	2011	4		5	2011	12	41
2010	8	44	54	42	50	32	39	8	2010	2		3	2010	8	34
2009	9	41	50	38	45	28	34	9	2009	2		2	2009		27
2008	10	37	45	35	42	25	30	10	2008				2008		21
2007	11	34	42	33	39	23	28	11	2007				2007		17
2006	12	33	40	32	38	22	27	12	2006				2006		13
2005	13	31	38	30	36	20	23	13	2005				2005		12
2004	14	31	38	30	36	15	22	14	2004				2004		12
2003	15	29	36	28	32	15	20	15	2003				2003		12
2002	16	28	34	26	30	15	20	16	2002				2002		12
2001	17	24	30	18	28			17	2001				2001		12
2000	18	19	25	18	25			18	2000				2000		
1999	19	18	20					19	1999				1999		
1998	20	17	17					20	1998				1998		
1997	21	11	14					21	1997				1997		
1996									1996				1996		
1995									1995				1995		
1994									1994				1994		
1993									1993				1993		
1992									1992				1992		
1991									1991				1991		
1990									1990				1990		
1989									1989				1989		
1988									1988				1988		
1987									1987				1987		
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1985									1985				1985		
1984									1984				1984		
1983									1983				1983		
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1981									1981				1981		
1980									1980				1980		
1979									1979				1979		
1978									1978				1978		
1977									1977				1977		
1976									1976				1976		
1975									1975				1975		
1974									1974				1974		

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	
2017	95	82	85	98	74	78	90	92	
2016	90	72	77	96	65	71	79	83	
2015	86	64	71	95	58	65	70	77	
2014	80	57	65	93	52	60	62	70	
2013	77	50	60	91	45	55	56	65	
2012	71	45	55	89	40	50	49	59	
2011	66	40	50	87	36	45	43	54	
2010	62	36	47	87	32	42	39	50	
2009	57	32	42	85	28	38	34	45	
2008	53	28	39	84	25	35	30	42	
2007	48	26	37	85	23	33	28	39	
2006	43	24	36	84	22	32	27	38	
2005	38	22	34	82	20	30	23	36	
2004	34	22	33	81		30	22	36	
2003	30	22	31	79		28	20	32	
2002	26	22	29	76		26	20	30	25 Year
2001	22		29	73				28	Wind Machines/frost protection
2000	19		29	68				25	
1999	15			64					
1998				60					
1997				56					
1996				52					
1995				49					
1994				48					
1993				44					
1992				42					
1991				40					
1990				37					
1989				35					
1988				32					
1987				31					
1986				27					
1985				25					
1984				23					
1983				23					
1982				23					
1981									
1980									
1979									
1978									
1977									

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

	CS1	CS2	Average CS3	New CS4	Used CS5
	12 year	15 year	Mobile construction		
2017	93	95	83	74	91
2016	87	90	75	67	82
2015	81	86	68	61	75
2014	73	80	64	57	70
2013	67	77	60	54	65
2012	62	72	57	51	63
2011	56	68	53	47	58
2010	49	64	49	44	54
2009	42	58	45	41	50
2008	36	54	42	37	45
2007	31	48	38	34	42
2006	25	43	37	33	40
2005	21	38	35	31	38
2004	17	35	35	31	38
2003	14	30	33	29	36
2002		26	31	28	34
2001		22	27	24	30
2000		19	22	19	25
1999		15	20	18	20
1998			17	17	17
1997			17		14
1996					
1995					
1994					
1993					

CAA TABLE K

AH 581

Table 10
Document
Processor
Valuation

Non - Trended Tables

	NT1	NT2	NT3	CE1	
	4 year	6 year	8 year	10 yr	
2017	75	84	89	91	58
2016	52	68	77	82	47
2015	32	53	65	73	32
2014	17	39	54	64	28
2013	10	27	44	55	23
2012	10	17	34	47	19
2011		11	25	39	15
2010		10	18	31	13
2009		10	13	25	10
2008			10	19	10
2007			10	15	10
2006			10	11	
				10	

AKA
Copiers

Minimum percent good factor of ten (10) percent is applied for lien date 2018

CAA Table J
Set Top Boxes

	NT4
2017	68
2016	47
2015	31
2014	19
2013	11
2012	6
2011	2
Prior	2

Minimum percent good factor of two (2) percent is applied for lien date 2018

Computer Tables -AH 581 Table 7

	CP1	CP3
	PC	LAN
2017	54	73
2016	39	47
2015	24	30
2014	15	19
2013	10	12
2012	6	8
2011	4	5
2010	2	3
2009	2	2
2008		
2007		

	ATM	
	Composite	ATM Only
	12year AT1	10year AT2
2017	93	91
2016	89	84
2015	81	74
2014	73	66
2013	67	58
2012	60	50
2011	54	42
2010	48	35
2009	40	28
2008	34	22
2007	30	18
2006	25	14
2005	21	13
2004	17	
2003	14	
2002	14	
2001	15	

Per LA Study

Biopharmaceutical

	BP1 A1 * 6 year	BP3 A3 * 10 year	BP2 A4 * 8 year	BP3 B2 * 10 year
2017	85	92	89	92
2016	70	84	79	84
2015	55	77	68	77
2014	41	68	58	68
2013	29	59	47	59
2012	19	51	37	51
2011	12	42	28	42
2010	11	36	21	36
2009	11	28	14	28
2008	11	22	11	22
2007	11	17	11	17
2006	11	13	11	13
2005	11	12	11	12

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-AH 581 Table 8

	SC1	SC2
	A1	Fixture B2
2017	78	91
2016	61	83
2015	46	74
2014	34	66
2013	25	57
2012	18	49
2011	12	41
2010	8	34
2009		27
2008		21
2007		17
2006		13
2005		12
2004		12
2003		12
2002		12
2001		12

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

Offset Lithographic Printing Presses
AH 581 Table 11

2017	91
2016	82
2015	74
2014	66
2013	58
2012	50
2011	43
2010	37
2009	31
2008	23
2007	20
2006	17
2005	13
2004	10
2003	10
2002	10
2001	10

FACTOR CODING CATEGORIES

COMMERCIAL

5 year

Shopping Carts

6 year

Golf Carts

8 year

Bank Category 3: Carpets, Drapes
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.

Table J from CAA

Cable T.V. Converters

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