

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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	T1		T2		Table 3	
	Combined		Combined			
8	YEAR	Commercial	YEAR	Industrial	YEAR	ag. con.
9	2018	100	2018	100	2018	100 100
10	2017	104	2017	103	2017	102 100
11	2016	106	2016	105	2016	103 100
12	2015	106	2015	105	2015	104 101
13	2014	107	2014	106	2014	104 102
14	2013	108	2013	107	2013	107 104
15	2012	109	2012	108	2012	108 107
16	2011	112	2011	110	2011	110 111
17	2010	115	2010	112	2010	113 115
18	2009	115	2009	113	2009	115 115
19	2008	118	2008	113	2008	119 119
20	2007	122	2007	118	2007	125 122
21	2006	128	2006	121	2006	129 125
22	2005	133	2005	125	2005	132 130
23	2004	142	2004	129	2004	139 139
24	2003	147	2003	134	2003	143 143
25	2002	149	2002	134	2002	145 145
26	2001	150	2001	135	2001	148 147
27	2000	151	2000	136	2000	150 148
28	1999	154	1999	137	1999	151 149
29	1998	154	1998	138	1998	153 151
30	1997	156	1997	139	1997	155 154
31	1996	158	1996	142	1996	157 157
32	1995	161	1995	145	1995	161 161
33	1994	166	1994	149	1994	168 164
34	1993	171	1993	152	1993	172 166
35	1992	174	1992	155	1992	178 171
36	1991	177	1991	157	1991	183 175
37	1990	180	1990	162	1990	189 181
38	1989	185	1989	167	1989	196 187
39	1988	195	1988	174	1988	204 196
40	1987	203	1987	182	1987	210 202
41	1986	206	1986	185	1986	211 206
42	1985	209	1985	188	1985	212 208
43	1984	212	1984	192	1984	213 212
44	1983	218	1983	197	1983	220 215
45	1982	223	1982	201	1982	230 220
46	1981	233	1981	211	1981	248 235
47	1980	256	1980	233	1980	276 261
48	1979	279	1979	260	1979	309 295
49	1978		1978		1978	
50	1977		1977		1977	
51	1976		1976		1976	
52	1975		1975		1975	

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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
2018	1	67	75	80	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99	100
2017	2	37	52	61	68	73	77	80	82	84	86	87	88	89	91	92	93	94	95	96	97	98	99
2016	3	16	32	44	53	60	65	70	73	76	79	81	82	84	87	88	89	91	93	95	96	97	99
2015	4	6	17	29	39	47	54	60	64	68	71	74	76	78	82	83	86	88	90	93	94	96	98
2014	5	8	17	27	36	44	50	55	60	64	67	70	73	77	79	82	84	87	91	93	94	98	
2013	6	3	10	17	26	34	41	47	52	57	61	64	67	72	74	78	81	84	88	91	93	97	
2012	7	5	11	18	25	32	39	45	50	54	58	61	67	70	74	77	81	86	90	92	97		
2011	8	1	7	12	18	25	31	37	43	48	52	56	62	65	70	74	78	84	88	91	96		
2010	9	3	8	13	19	25	31	36	41	46	50	57	60	66	70	75	82	86	89	96			
2009	10	4	9	14	19	24	30	35	40	45	52	56	61	66	72	79	84	88	95				
2008	11	1	6	10	15	20	25	30	35	39	47	51	57	63	69	77	83	87	95				
2007	12	3	7	11	15	20	25	29	34	43	46	53	59	66	75	81	85	94					
2006	13	4	8	12	16	21	25	29	38	42	49	55	63	72	79	84	93						
2005	14	2	6	9	12	16	21	25	34	38	45	51	59	70	77	82	93						
2004	15	3	7	10	13	17	21	30	33	41	48	56	67	75	80	92							
2003	16	1	4	8	11	14	18	26	29	37	44	53	64	73	79	91							
2002	17	2	5	8	12	15	22	26	33	40	50	62	71	77	90								
2001	18	3	7	9	13	19	23	30	37	46	59	68	76	90									
2000	19	1	5	7	10	16	19	27	34	43	56	66	74	89									
1999	20	2	5	9	14	17	24	30	40	54	64	72	88										
1998	21	4	7	12	14	21	27	37	51	62	70	87											
1997	22	2	4	10	13	18	25	34	48	60	68	86											
1996	23	3	8	11	16	22	31	45	57	66	85												
1995	24	1	7	9	14	20	29	43	55	65	84												
1994	25	5	7	13	17	26	40	53	63	83													
1993	26	3	6	11	16	24	38	50	61	82													
1992	27	1	4	9	13	22	35	48	59	81													
1991	28	2	8	12	20	33	46	57	80														
1990	29	1	6	10	18	30	43	55	79														
1989	30	4	9	16	28	41	53	78															
1988	31	3	7	15	26	39	51	76															
1987	32	1	6	13	24	37	49	75															
1986	33	5	12	23	35	46	74																
1985	34	3	10	21	33	45	72																
1984	35	2	9	19	31	42	71																
1983	36	7	18	28	41	69																	
1982	37	6	16	27	38	68																	
1981	38	4	14	25	37	66																	
1980	39	3	14	24	35	65																	
1979	40	2	12	22	33	64																	
1978																							
1977																							
1976																							
1975																							

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
2018	1	74	91	78	92	74	90	1	2018	54	73	2018	78	91
2017	2	66	81	70	82	64	78	2	2017	39	47	2017	61	84
2016	3	60	74	64	75	57	69	3	2016	24	30	2016	46	77
2015	4	55	68	58	68	50	60	4	2015	15	19	2015	34	67
2014	5	51	62	52	62	43	53	5	2014	10	12	2014	25	58
2013	6	47	58	47	56	38	46	6	2013	6	8	2013	18	50
2012	7	42	52	42	50	33	40	7	2012	4	5	2012	12	42
2011	8	38	47	38	45	29	35	8	2011	2	3	2011	8	34
2010	9	35	43	34	40	25	30	9	2010	2	2	2010		28
2009	10	31	38	30	36	21	26	10	2009			2009		21
2008	11	28	34	27	32	19	23	11	2008			2008		17
2007	12	26	32	25	30	17	21	12	2007			2007		13
2006	13	24	29	23	28	15	18	13	2006			2006		12
2005	14	22	27	22	26	15	16	14	2005			2005		13
2004	15	20	25	20	23	15	14	15	2004			2004		13
2003	16	19	23	18	21	15	14	16	2003			2003		13
2002	17	16	20	18	19			17	2002			2002		13
2001	18	13	17	18	17			18	2001			2001		
2000	19	12	13					19	2000			2000		
1999	20	11	11					20	1999			1999		
1998	21	11	9					21	1998			1998		
1997									1997			1997		
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1975									1975			1975		

CAA Table A

	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	
2018	67	75	80	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99	100	1
2017	38	54	63	71	76	80	83	85	87	89	90	92	93	95	96	97	98	99	100	101	102	103	2
2016	17	34	47	56	64	69	74	77	81	84	86	87	89	92	93	94	96	99	101	102	103	105	3
2015	11	18	31	41	50	57	64	68	72	75	78	81	83	87	88	91	93	95	99	100	102	104	4
2014	11	11	18	29	39	47	54	59	64	68	72	75	78	82	85	88	90	93	97	100	101	105	5
2013			11	18	28	37	44	51	56	62	66	69	72	78	80	84	87	91	95	98	100	105	6
2012				12	20	27	35	43	49	55	59	63	66	73	76	81	84	88	94	98	100	106	7
2011				11	13	20	28	35	41	48	54	58	63	69	73	78	83	87	94	99	102	108	8
2010				12	15	22	29	36	41	47	53	58	66	69	76	81	86	94	99	102	110	9	
2009					12	16	22	28	35	40	46	52	60	64	70	76	83	91	97	101	109	10	
2008						12	18	24	30	35	41	46	55	60	67	74	81	91	98	103	112	11	
2007							12	13	18	24	31	35	41	52	56	65	72	81	92	99	104	115	12
2006								13	15	20	27	32	37	49	54	63	70	81	92	101	108	119	13
2005									13	16	21	28	33	45	51	60	68	78	93	102	109	124	14
2004										14	18	24	30	43	47	58	68	80	95	107	114	131	15
2003										14	16	21	26	38	43	54	65	78	94	107	116	134	16
2002											15	18	22	33	39	49	60	75	92	106	115	134	17
2001												15	20	29	35	45	56	69	89	102	114	135	18
2000												15	15	24	29	41	51	65	85	100	112	134	19
1999													15	22	26	37	46	62	83	99	111	136	20
1998														18	22	32	42	57	79	95	108	134	21
1997														15	20	28	39	53	75	94	106	134	22
1996														15	17	25	35	49	71	90	104	134	23
1995															16	23	32	47	69	89	105	135	24
1994															16	22	28	43	66	88	105	138	25
1993																18	27	41	65	86	104	140	26
1992																17	23	38	61	84	103	141	27
1991																17	21	35	58	81	101	142	28
1990																	18	32	54	77	99	142	29
1989																	18	30	52	76	98	144	30
1988																	17	29	51	76	99	148	31
1987																		25	49	75	99	152	32
1986																		23	47	72	95	152	33
1985																		20	44	69	94	150	34
1984																		20	40	66	89	151	35
1983																		20	39	61	89	150	36
1982																			36	60	85	152	37
1981																			33	58	86	154	38
1980																			35	61	90	166	39
1979																			30	61	92	179	40
1978																							41
1977																							42
1976																							43
1975																							44

CAA Table B

	I3	I4	I5	I6	I7	I8	I9	I10	I11	I12	I13	I14	I15	I17	I18	I20	I22	I25	I30	I35	I40	I50	
	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	
2018	67	75	80	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99	100	1
2017	38	54	63	70	75	79	82	84	87	89	90	91	92	94	95	96	97	98	99	100	101	102	2
2016	17	34	46	56	63	68	74	77	80	83	85	86	88	91	92	93	96	98	100	101	102	104	3
2015	9	18	30	41	49	57	63	67	71	75	78	80	82	86	87	90	92	95	98	99	101	103	4
2014	9	10	18	29	38	47	53	58	64	68	71	74	77	82	84	87	89	92	96	99	100	104	5
2013		10	11	18	28	36	44	50	56	61	65	68	72	77	79	83	87	90	94	97	100	104	6
2012			10	12	19	27	35	42	49	54	58	63	66	72	76	80	83	87	93	97	99	105	7
2011				10	13	20	28	34	41	47	53	57	62	68	72	77	81	86	92	97	100	106	8
2010				10	10	15	21	28	35	40	46	52	56	64	67	74	78	84	92	96	100	108	9
2009					10	10	16	21	27	34	40	45	51	59	63	69	75	81	89	95	99	107	10
2008						10	11	17	23	28	34	40	44	53	58	64	71	78	87	94	98	107	11
2007							10	13	18	24	30	34	40	51	54	63	70	78	89	96	100	111	12
2006								11	15	19	25	30	35	46	51	59	67	76	87	96	102	113	13
2005								11	11	15	20	26	31	43	48	56	64	74	88	96	103	116	14
2004									11	13	17	22	27	39	43	53	62	72	86	97	103	119	15
2003										12	15	19	24	35	39	50	59	71	86	98	106	122	16
2002											12	16	20	29	35	44	54	67	83	95	103	121	17
2001												12	18	26	31	41	50	62	80	92	103	122	18
2000												12	14	22	26	37	46	58	76	90	101	121	19
1999													12	19	23	33	41	55	74	88	99	121	20
1998													12	17	19	29	37	51	70	86	97	120	21
1997														14	18	25	35	47	67	83	95	120	22
1996														12	16	23	31	44	64	81	94	121	23
1995													12	13	20	29	42	62	80	94	122	24	
1994															13	19	25	39	60	79	94	124	25
1993																16	24	36	58	76	93	125	26
1992																13	20	34	54	74	91	126	27
1991																13	19	31	52	72	89	126	28
1990																	16	29	49	70	89	128	29
1989																	14	27	47	68	89	130	30
1988																	14	26	45	68	89	132	31
1987																		23	44	67	89	137	32
1986																		21	43	65	85	137	33
1985																		17	39	62	85	135	34
1984																		16	36	60	81	136	35
1983																		16	35	55	81	136	36
1982																			32	54	76	137	37
1981																			30	53	78	139	38
1980																			30	56	82	151	39
1979																			25	57	86	166	40
1978																							41
1977																							
1976																							
1975																							

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	
2018	95	82	85	98	74	78	90	92	
2017	91	72	78	97	65	71	80	84	
2016	87	65	72	96	59	66	71	77	
2015	81	57	66	94	52	60	62	71	
2014	76	50	59	90	45	54	55	64	
2013	72	45	56	90	41	50	49	60	
2012	66	40	50	87	36	45	43	54	
2011	62	35	46	86	32	42	39	50	
2010	57	32	42	85	28	38	34	45	
2009	52	28	38	83	24	35	30	41	
2008	46	25	36	82	23	32	27	38	
2007	43	24	35	83	21	31	26	38	
2006	37	22	34	81	19	30	23	36	
2005	33	22	32	78		29	21	34	
2004	29	22	31	78		28	19	32	
2003	26	22	29	76		26	20	30	25 Year
2002	22		29	73				28	Wind Machines/frost protection
2001	19		29	68				25	
2000	15			65					
1999				60					
1998				57					
1997				53					
1996				49					
1995				47					
1994				44					
1993				41					
1992				39					
1991				37					
1990				34					
1989				31					
1988				31					
1987				27					
1986				25					
1985				23					
1984				23					
1983				23					
1982									
1981									
1980									
1979									
1978									

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		
2018	93	95	83	74	91
2017	86	89	74	66	81
2016	79	84	67	60	74
2015	72	79	63	56	69
2014	65	74	58	52	63
2013	59	70	55	49	60
2012	54	65	50	45	56
2011	48	62	48	42	52
2010	41	58	45	40	49
2009	35	52	40	36	44
2008	30	46	37	33	40
2007	24	41	35	32	39
2006	20	36	34	30	36
2005	16	33	33	29	35
2004	14	29	32	28	35
2003		26	30	27	33
2002		22	26	23	29
2001		19	22	19	25
2000		15	19	18	19
1999			16	16	16
1998			16		14
1997					
1996					
1995					
1994					

CAA TABLE K

AH 581

Table 10
Document
Processor
Valuation

Non - Trended Tables

	NT1 4 year	NT2 6 year	NT3 8 year	NT5 10 yr	CE1
2018	75	84	89	91	58
2017	52	68	77	82	47
2016	32	53	65	73	32
2015	17	39	54	64	28
2014	10	27	44	55	23
2013	10	17	34	47	19
2012		11	25	39	15
2011		10	18	31	13
2010		10	13	25	10
2009			10	19	10
2008			10	15	10
2007			10	11	
				10	

AKA
Copiers

Minimum percent good factor of ten (10) percent is applied for lien date 2019

CAA Table J
Set Top Boxes

	NT4
2018	68
2017	47
2016	31
2015	19
2014	11
2013	6
2012	2
Prior	2

Minimum percent good factor of two (2) percent is applied for lien date 2019

Computer Tables -AH 581 Table 7

	CP1	CP3
	PC	LAN
2018	54	73
2017	39	47
2016	24	30
2015	15	19
2014	10	12
2013	6	8
2012	4	5
2011	2	3
2010	2	2
2009		
2008		

	ATM	
	Composite 12year AT1	ATM Only 10year AT2
2018	93	91
2017	89	85
2016	84	77
2015	75	68
2014	68	59
2013	62	51
2012	55	43
2011	48	35
2010	41	29
2009	35	22
2008	30	18
2007	24	13
2006	20	13
2005	16	
2004	14	
2003	15	
2002	15	

Per LA Study

Biopharmaceutical

	BP1 A1 * 6 year	BP3 A3 * 10 year	BP2 A4 * 8 year	BP3 B2 * 10 year
2018	85	92	89	92
2017	71	85	80	85
2016	57	79	70	79
2015	42	69	59	69
2014	30	60	48	60
2013	19	52	37	52
2012	12	43	28	43
2011	11	36	21	36
2010	11	29	15	29
2009	11	23	11	23
2008	11	17	11	17
2007	11	13	11	13
2006	11	12	11	12

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

AH581 Table 9

Semiconductor Manufacturing Eq.
& Fixtures-AH 581 Table 8

	SC1	SC2
	A1	Fixture B2
2018	78	91
2017	61	84
2016	46	77
2015	34	67
2014	25	58
2013	18	50
2012	12	42
2011	8	34
2010		28
2009		21
2008		17
2007		13
2006		12
2005		13
2004		13
2003		13
2002		13

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

Offset Lithographic Printing Presses
AH 581 Table 11

2018	91
2017	82
2016	74
2015	66
2014	58
2013	50
2012	43
2011	37
2010	31
2009	23
2008	20
2007	17
2006	13
2005	10
2004	10
2003	10
2002	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