

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	
Slot Machines (Electronic)	RT2		See remarks		Use CAA table "L"
Slot Machines & Other Gaming Eqp (Mechanical)	RT5		See remarks		Use CAA table "M"
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

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	T1		T2		Table 3	
	Combined		Combined			
8	YEAR	Commercial	YEAR	Industrial	YEAR	ag. con.
9	2020	100	2020	100	2020	100 100
10	2019	101	2019	101	2019	102 102
11	2018	104	2018	103	2018	105 106
12	2017	108	2017	106	2017	107 107
13	2016	110	2016	108	2016	108 108
14	2015	110	2015	108	2015	109 109
15	2014	111	2014	109	2014	110 110
16	2013	112	2013	110	2013	113 112
17	2012	113	2012	111	2012	114 115
18	2011	116	2011	113	2011	116 120
19	2010	120	2010	116	2010	119 124
20	2009	119	2009	116	2009	122 124
21	2008	123	2008	117	2008	126 128
22	2007	127	2007	122	2007	132 132
23	2006	133	2006	125	2006	136 135
24	2005	138	2005	129	2005	139 141
25	2004	148	2004	134	2004	146 149
26	2003	153	2003	138	2003	151 154
27	2002	155	2002	138	2002	153 157
28	2001	156	2001	139	2001	156 159
29	2000	157	2000	139	2000	158 159
30	1999	160	1999	141	1999	160 161
31	1998	160	1998	142	1998	162 163
32	1997	162	1997	144	1997	163 166
33	1996	164	1996	146	1996	166 169
34	1995	167	1995	149	1995	170 173
35	1994	172	1994	153	1994	177 177
36	1993	177	1993	157	1993	182 179
37	1992	181	1992	159	1992	188 184
38	1991	184	1991	162	1991	193 189
29	1990	187	1990	167	1990	200 194
40	1989	192	1989	172	1989	206 202
41	1988	202	1988	179	1988	216 212
42	1987	211	1987	188	1987	222 217
43	1986	214	1986	190	1986	223 222
44	1985	217	1985	193	1985	224 224
45	1984	220	1984	198	1984	225 228
46	1983	227	1983	203	1983	232 231
47	1982	231	1982	207	1982	243 237
48	1981	242	1981	218	1981	262 253
49	1980		1980		1980	
50	1979		1979		1979	
51	1978		1978		1978	
52	1977		1977		1977	

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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
2020	1	66	75	80	84	86	88	90	91	92	93	93	94	94	95	96	96	97	97	98	98	99	100
2019	2	37	51	61	68	72	76	79	82	84	85	87	88	89	91	91	92	93	95	96	97	97	99
2018	3	16	31	43	52	59	65	69	72	75	78	80	82	83	86	87	88	90	92	94	95	96	99
2017	4	6	16	28	38	47	53	59	63	67	70	73	75	77	81	82	84	86	89	92	93	95	98
2016	5		8	17	26	35	43	49	54	59	63	66	69	71	76	77	80	83	86	89	92	93	98
2015	6		3	9	17	25	33	40	46	51	55	59	62	66	70	73	76	79	83	87	90	92	97
2014	7			5	10	17	24	31	38	43	48	52	56	60	65	68	72	75	80	85	88	91	97
2013	8			1	6	11	18	24	30	36	41	46	50	54	60	63	68	72	76	82	86	89	96
2012	9				3	7	12	18	24	29	35	40	44	48	55	58	63	68	73	80	84	88	96
2011	10					4	9	13	18	23	29	34	39	43	50	54	59	64	70	77	82	86	95
2010	11					1	6	10	14	19	23	28	33	38	45	49	55	60	67	75	80	84	95
2009	12						3	7	11	15	19	24	28	33	41	44	51	56	63	72	78	83	94
2008	13							4	8	11	15	19	23	28	36	40	47	53	60	69	76	81	93
2007	14							1	5	9	12	15	20	24	32	36	43	49	57	67	74	79	93
2006	15								3	6	10	13	16	20	28	32	39	45	53	64	72	78	92
2005	16								1	4	7	10	13	17	24	28	35	41	50	61	69	76	91
2004	17									2	5	8	11	14	21	24	31	38	47	58	67	74	90
2003	18										3	6	9	12	17	21	28	34	44	56	65	72	90
2002	19										1	4	7	9	15	18	25	31	40	53	63	70	89
2001	20											2	5	8	13	16	22	28	37	50	61	68	88
2000	21												3	6	11	13	19	25	34	48	58	66	87
1999	22													2	4	9	12	17	23	32	45	56	86
1998	23														2	8	10	15	20	29	42	53	85
1997	24														1	6	8	13	18	26	40	51	84
1996	25															4	6	11	16	24	37	49	83
1995	26															2	5	10	14	22	34	47	82
1994	27															1	4	9	12	20	32	44	81
1993	28																2	7	11	18	30	42	80
1992	29																1	5	9	16	28	40	79
1991	30																	4	8	14	26	37	78
1990	31																	3	6	13	24	35	76
1989	32																	1	5	12	22	33	75
1988	33																		4	10	20	31	74
1987	34																		2	9	18	29	72
1986	35																		1	8	17	28	71
1985	36																			6	16	25	69
1984	37																			5	14	24	68
1983	38																			4	13	22	66
1982	39																			3	12	21	65
1981	40																			1	11	20	64
1980																							
1979																							
1978																							
1977																							

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
2020	1	74	91	78	92	74	90	1	2020	54	73	2020	78	91
2019	2	66	81	70	82	64	78	2	2019	39	47	2019	61	83
2018	3	60	74	64	75	57	69	3	2018	24	30	2018	46	74
2017	4	55	68	58	68	50	60	4	2017	15	19	2017	34	67
2016	5	51	62	52	62	43	53	5	2016	10	12	2016	25	58
2015	6	47	58	47	56	38	46	6	2015	6	8	2015	18	50
2014	7	42	52	42	50	33	40	7	2014	4	5	2014	12	41
2013	8	38	47	38	45	29	35	8	2013	2	3	2013	8	33
2012	9	35	43	34	40	25	30	9	2012	2	2	2012		27
2011	10	31	38	30	36	21	26	10	2011			2011		20
2010	11	28	34	27	32	19	23	11	2010			2010		16
2009	12	26	32	25	30	17	21	12	2009			2009		13
2008	13	24	29	23	28	15	18	13	2008			2008		12
2007	14	22	27	22	26	15	16	14	2007			2007		12
2006	15	20	25	20	23	15	14	15	2006			2006		12
2005	16	19	23	18	21	15	14	16	2005			2005		12
2004	17	16	20	18	19			17	2004			2004		12
2003	18	13	17	18	17			18	2003			2003		
2002	19	12	13					19	2002			2002		
2001	20	11	11					20	2001			2001		
2000	21	11	9					21	2000			2000		
1999									1999			1999		
1998									1998			1998		
1997									1997			1997		
1996									1996			1996		
1995									1995			1995		
1994									1994			1994		
1993									1993			1993		
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1984									1984			1984		
1983									1983			1983		
1982									1982			1982		
1981									1981			1981		
1980									1980			1980		
1979									1979			1979		
1978									1978			1978		
1977									1977			1977		

CAA Table A PG 24

Commercial Composite Factors

	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														
2020	66	75	80	84	86	88	90	91	92	93	93	94	94	95	96	96	97	97	98	98	99	100	1													
2019	37	52	62	69	73	77	80	83	85	86	88	89	90	92	92	93	94	96	97	98	98	100	2													
2018	17	32	45	54	61	68	72	75	78	81	83	85	86	89	90	92	94	96	98	99	100	103	3													
2017	11	17	30	41	51	57	64	68	72	76	79	81	83	87	89	91	93	96	99	100	103	106	4													
2016	11	11	19	29	39	47	54	59	65	69	73	76	78	84	85	88	91	95	98	101	102	108	5													
2015			11	19	28	36	44	51	56	61	65	68	73	77	80	84	87	91	96	99	101	107	6													
2014			11	11	19	27	34	42	48	53	58	62	67	72	75	80	83	89	94	98	101	108	7													
2013				11	12	20	27	34	40	46	52	56	60	67	71	76	81	85	92	96	100	108	8													
2012				11	11	14	20	27	33	40	45	50	54	62	66	71	77	82	90	95	99	108	9													
2011					11	12	15	21	27	34	39	45	50	58	63	68	74	81	89	95	100	110	10													
2010						12	12	17	23	28	34	40	46	54	59	66	72	80	90	96	101	114	11													
2009							12	13	18	23	29	33	39	49	52	61	67	75	86	93	99	112	12													
2008								12	14	18	23	28	34	44	49	58	65	74	85	93	100	114	13													
2007								12	13	15	19	25	30	41	46	55	62	72	85	94	100	118	14													
2006									13	13	17	21	27	37	43	52	60	70	85	96	104	122	15													
2005										13	14	18	23	33	39	48	57	69	84	95	105	126	16													
2004											14	16	21	31	36	46	56	70	86	99	110	133	17													
2003												15	18	26	32	43	52	67	86	99	110	138	18													
2002												15	16	23	28	39	48	62	82	98	109	138	19													
2001													16	20	25	34	44	58	78	95	106	137	20													
2000														17	20	30	39	53	75	91	104	137	21													
1999															16	19	27	37	51	72	90	102	138	22												
1998															16	16	24	32	46	67	85	99	136	23												
1997																16	21	29	42	65	83	99	136	24												
1996																	16	18	26	39	61	80	95	136	25											
1995																		16	23	37	57	78	95	137	26											
1994																			16	21	34	55	76	93	139	27										
1993																				16	19	32	53	74	94	142	28									
1992																					18	29	51	72	91	143	29									
1991																						18	26	48	68	88	144	30								
1990																							18	24	45	65	86	142	31							
1989																								22	42	63	84	144	32							
1988																									19	40	63	85	149	33						
1987																										19	38	61	84	152	34					
1986																											19	36	60	81	152	35				
1985																												19	35	54	80	150	36			
1984																													31	53	77	150	37			
1983																														30	50	75	150	38		
1982																															27	49	72	150	39	
1981																															25	48	73	155	40	
1980																																				41
1979																																				42
1978																																				43
1977																																				44

CAA Table B PG 25
Industrial Composite Factors

	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				
2020	66	75	80	84	86	88	90	91	92	93	93	94	94	95	96	96	97	97	98	98	99	100	1			
2019	37	52	62	69	73	77	80	83	85	86	88	89	90	92	92	93	94	96	97	98	98	100	2			
2018	16	32	44	54	61	67	71	74	77	80	82	84	85	89	90	91	93	95	97	98	99	102	3			
2017	10	17	30	40	50	56	63	67	71	74	77	80	82	86	87	89	91	94	98	99	101	104	4			
2016	10	10	18	28	38	46	53	58	64	68	71	75	77	82	83	86	90	93	96	99	100	106	5			
2015		10	10	18	27	36	43	50	55	59	64	67	71	76	79	82	85	90	94	97	99	105	6			
2014			10	11	19	26	34	41	47	52	57	61	65	71	74	78	82	87	93	96	99	106	7			
2013				10	12	20	26	33	40	45	51	55	59	66	69	75	79	84	90	95	98	106	8			
2012				10	10	13	20	27	32	39	44	49	53	61	64	70	75	81	89	93	98	107	9			
2011				10	10	15	20	26	33	38	44	49	57	61	67	72	79	87	93	97	107	10				
2010					10	12	16	22	27	32	38	44	52	57	64	70	78	87	93	97	110	11				
2009						10	13	17	22	28	32	38	48	51	59	65	73	84	90	96	109	12				
2008							11	13	18	22	27	33	42	47	55	62	70	81	89	95	109	13				
2007							11	11	15	18	24	29	39	44	52	60	70	82	90	96	113	14				
2006								11	13	16	20	25	35	40	49	56	66	80	90	98	115	15				
2005									11	13	17	22	31	36	45	53	65	79	89	98	117	16				
2004										12	15	19	28	32	42	51	63	78	90	99	121	17				
2003											12	17	23	29	39	47	61	77	90	99	124	18				
2002											12	12	21	25	35	43	55	73	87	97	123	19				
2001												12	18	22	31	39	51	70	85	95	122	20				
2000													12	15	18	26	35	47	67	81	92	121	21			
1999														13	17	24	32	45	63	79	90	121	22			
1998															13	14	21	28	41	60	75	88	121	23		
1997															13	13	19	26	37	58	73	88	121	24		
1996																13	16	23	35	54	72	85	121	25		
1995																	15	21	33	51	70	85	122	26		
1994																		13	18	31	49	67	83	124	27	
1993																			13	17	28	47	66	83	126	28
1992																				14	25	45	64	80	126	29
1991																				14	23	42	60	78	126	30
1990																				14	22	40	58	77	127	31
1989																					20	38	57	76	129	32
1988																					17	36	55	75	132	33
1987																					15	34	55	75	135	34
1986																					15	32	53	72	135	35
1985																					15	31	48	71	133	36
1984																						28	48	69	135	37
1983																						26	45	67	134	38
1982																						24	43	64	135	39
1981																						22	44	65	140	40
1980																									41	
1979																										
1978																										
1977																										

Composite
 CAA Table C & N Agriculture - Average the New and Used for Harvest and Non - Harvest unless t/p give information on APS

	CAA N	CAA C	CAA C	CAA N	CAA C	CAA C	CAA C	CAA C
	AVERAGE		AVERAGE	NEW		NEW	USED	
	AG1	AG2	AG3	AG4	AG5	AG6	AG7	AG8
	15 year	Harvest	non-harvest	25 year	Harvest	non harvest	Harvest	non-harvest
2020	94	82	85	97	74	78	90	92
2019	91	72	78	97	65	71	80	84
2018	87	66	74	97	60	67	72	79
2017	82	59	67	95	54	62	64	73
2016	77	52	62	93	46	56	57	67
2015	72	46	57	90	41	51	50	61
2014	66	41	51	88	36	46	44	55
2013	61	36	47	86	33	43	40	51
2012	55	32	42	83	29	39	34	46
2011	50	28	38	81	24	35	30	42
2010	45	25	36	80	23	32	27	38
2009	40	23	34	77	21	31	26	37
2008	35	21	33	76	19	29	23	35
2007	32	21	32	75		29	21	34
2006	27	21	30	72		27	19	31
2005	24	21	28	70		25	19	29
2004	20		28	69				28
2003	18		28	66				26
2002	17			61				
2001				58				
2000				54				
1999				51				
1998				47				
1997				42				
1996				40				
1995				37				
1994				35				
1993				33				
1992				30				
1991				27				
1990				26				
1989				24				
1988				22				
1987				22				
1986				11				
1985				11				
1984				11				
1983								
1982								
1981								
1980								

25 Year
 Wind Machines/frost protection

Composite

CAATable 3 / C Construction & "O" - Avg New and Used Mobile con Unless t/p gives info on BPS

	CAA O	3 X 4	CAA D	CAA D	CAA D
	CS1	CS2	Average CS3	New CS4	Used CS5
	12 year	15 year	Mobile construction		
2020	93	94	83	74	91
2019	87	91	75	67	83
2018	83	88	71	64	78
2017	75	82	66	59	73
2016	68	77	62	55	67
2015	60	72	58	51	63
2014	53	66	52	46	57
2013	46	60	48	43	53
2012	40	55	45	40	49
2011	35	52	42	37	46
2010	29	47	38	35	42
2009	24	41	36	32	40
2008	19	36	35	31	37
2007	16	32	33	29	36
2006	14	27	31	27	34
2005	10	24	30	27	32
2004		21	27	24	30
2003		18	23	20	26
2002		14	20	19	20
2001			17	17	17
2000			17		14
1999					
1998					
1997					
1996					

CAA TABLE K

AH 581

Table 10 & H & K

Document
Processor
Valuation

Non - Trended Tables

	NT1 4 year	NT2 6 year	NT3 8 year	NT5 10 yr	CE1
2020	75	84	88	91	58
2019	51	68	76	82	47
2018	31	52	65	72	32
2017	16	38	53	63	28
2016	10	26	43	54	23
2015	10	17	33	46	19
2014		10	24	38	15
2013		10	18	30	13
2012		10	12	24	10
2011			10	18	10
2010			10	14	10
2009			10	11	
				10	

AKA
Copiers

Minimum percent good factor of ten (10) percent is applied for lien date 2020

**CAA Table J
Set Top Boxes**

	NT4
2020	68
2019	47
2018	31
2017	19
2016	11
2015	6
2014	2
Prior	2

Minimum percent good factor of two (2) percent is applied for lien date 2020

**CAA TABLE L
Electric Slot Machines
RT2**

2020	71
2019	53
2018	38
2017	28
2016	21
2015	13
2014	6
	6

**CAA TABLE M
Mechanical Slot Machines
& Other Gaming Equipment
RT5**

2020	87
2019	77
2018	69
2017	60
2016	54
2015	47
2014	41
2013	36
2012	32
2011	28
2010	24
2009	19
2008	16
2007	12
2006	7
Prior	7

**Tables L & M factors are derived using
the State of Nevada Department of Taxation
Personal Property Manual, Section 71**

Computer Tables -AH 581 Table 7 & CAA Table E

	CP1	CP3
	PC	LAN
2020	54	73
2019	39	47
2018	24	30
2017	15	19
2016	10	12
2015	6	8
2014	4	5
2013	2	3
2012	2	2
2011		
2010		

	ATM	
	Composite 12year AT1	ATM Only 10year AT2
2020	93	91
2019	86	83
2018	81	75
2017	76	68
2016	69	59
2015	61	51
2014	53	42
2013	46	34
2012	40	27
2011	34	21
2010	28	17
2009	23	13
2008	18	12
2007	15	
2006	13	
2005	14	
2004	15	

Per LA Study

Biopharmaceutical

	BP1 A1 * 6 year	BP3 A3 * 10 year	BP2 A4 * 8 year	BP3 B2 * 10 year
2020	85	92	89	92
2019	70	84	79	84
2018	56	77	69	77
2017	42	70	59	70
2016	30	62	49	62
2015	19	53	38	53
2014	12	44	28	44
2013	11	36	21	36
2012	11	29	14	29
2011	11	23	11	23
2010	11	17	11	17
2009	11	13	11	13
2008	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 & CAA G

Semiconductor Manufacturing Eq.
& Fixtures-AH 581 Table 8 &CAA F

	SC1	SC2
	A1	Fixture B2
2020	78	91
2019	61	83
2018	46	74
2017	34	67
2016	25	58
2015	18	50
2014	12	41
2013	8	33
2012		27
2011		20
2010		16
2009		13
2008		12
2007		12
2006		12
2005		12
2004		12

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

Offset Lithographic Printing Presses
AH 581 Table 11

2020	91
2019	82
2018	74
2017	66
2016	58
2015	50
2014	43
2013	37
2012	31
2011	23
2010	20
2009	17
2008	13
2007	10
2006	10
2005	10
2004	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