

<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>
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 methodology in CAA Position Paper 99-004
Biotech-Specialized		11	See Remarks		Use methodology in CAA Position Paper 99-004
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

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	
Pizza Shops and Take outs	C12	4	12	AH581-Table 4 and apply minimum % good	TC use

Category	Pims Code	Page	LIFE (IN YEARS)	MINIMUM % GOOD (See explanation in Section II)	REMARKS
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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T1 T2 Table 3

Combined Combined

YEAR	Commercial	YEAR	Industrial	YEAR	ag.	con.
2014	100	2014	100	2014	100	100
2013	102	2013	102	2013	102	102
2012	103	2012	102	2012	103	104
2011	105	2011	104	2011	105	109
2010	109	2010	106	2010	108	112
2009	108	2009	107	2009	110	112
2008	111	2008	108	2008	114	116
2007	115	2007	112	2007	120	119
2006	121	2006	115	2006	123	122
2005	125	2005	119	2005	126	127
2004	134	2004	123	2004	133	135
2003	138	2003	127	2003	137	140
2002	140	2002	127	2002	139	142
2001	141	2001	128	2001	141	144
2000	142	2000	128	2000	143	144
1999	145	1999	129	1999	145	146
1998	145	1998	131	1998	146	148
1997	146	1997	132	1997	148	151
1996	149	1996	134	1996	150	153
1995	151	1995	136	1995	154	157
1994	156	1994	141	1994	161	160
1993	161	1993	144	1993	165	162
1992	164	1992	147	1992	170	166
1991	166	1991	149	1991	175	171
1990	170	1990	153	1990	181	176
1989	174	1989	158	1989	187	183
1988	183	1988	165	1988	195	192
1987	191	1987	172	1987	201	197
1986	194	1986	175	1986	202	201
1985	196	1985	178	1985	203	203
1984	199	1984	182	1984	204	206
1983	205	1983	186	1983	210	209
1982	210	1982	190	1982	220	214
1981	219	1981	200	1981	238	230
1980	241	1980	220	1980	264	254
1979	262	1979	246	1979	295	288
1978	286	1978	271	1978	322	316
1977	308	1977	295	1977	346	345
1976	323	1976	315	1976	375	371
1975	343	1975	334	1975	406	398
1974		1974		1974		
1973		1973		1973		
1972		1972		1972		
1971		1971		1971		

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
2014	1	74	91	78	92	74	90	1	2014	54	73	2014	78	91
2013	2	66	81	70	82	64	78	2	2013	39	47	2013	61	85
2012	3	60	74	64	75	57	69	3	2012	24	30	2012	46	75
2011	4	55	68	58	68	50	60	4	2011	15	19	2011	34	68
2010	5	51	62	52	62	43	53	5	2010	10	12	2010	25	59
2009	6	47	58	47	56	38	46	6	2009	6	8	2009	18	51
2008	7	42	52	42	50	33	40	7	2008	4	5	2008	12	42
2007	8	38	47	38	45	29	35	8	2007	2	3	2007	8	36
2006	9	35	43	34	40	25	30	9	2006	2	2	2006		29
2005	10	31	38	30	36	21	26	10	2005			2005		24
2004	11	28	34	27	32	19	23	11	2004			2004		18
2003	12	26	32	25	30	17	21	12	2003			2003		14
2002	13	24	29	23	28	15	18	13	2002			2002		13
2001	14	22	27	22	26	15	16	14	2001			2001		13
2000	15	20	25	20	23	15	14	15	2000			2000		13
1999	16	19	23	18	21	15	14	16	1999			1999		13
1998	17	16	20	18	19			17	1998			1998		13
1997	18	13	17	18	17			18	1997			1997		
1996	19	12	13					19	1996			1996		
1995	20	11	11					20	1995			1995		
1994	21	11	9					21	1994			1994		
1993									1993			1993		
1992									1992			1992		
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1974									1974			1974		
1973									1973			1973		
1972									1972			1972		
1971									1971			1971		

	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											
2014	67	75	81	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99	100	1										
2013	38	53	63	69	74	79	82	85	87	88	90	91	92	93	94	95	96	97	99	99	100	101	2										
2012	16	33	45	55	62	68	72	76	79	81	83	85	87	90	91	93	94	96	98	99	100	102	3										
2011	11	18	30	41	50	58	63	68	72	76	79	81	83	86	88	90	92	95	98	100	101	103	4										
2010		11	19	29	39	48	56	61	66	71	74	77	80	85	86	89	93	96	99	101	104	107	5										
2009			11	19	28	37	44	52	57	62	66	70	73	79	81	85	89	92	96	99	102	105	6										
2008				12	20	29	37	43	50	56	61	65	69	75	78	83	87	91	97	100	103	108	7										
2007				12	14	22	29	37	44	49	55	61	66	72	76	82	86	91	98	102	105	110	8										
2006				12	16	23	30	38	45	51	57	62	70	74	81	86	92	100	105	109	116	9											
2005					13	18	25	31	39	45	51	56	66	71	79	84	91	101	106	111	119	10											
2004						13	20	27	34	40	47	54	64	70	78	86	94	105	113	118	127	11											
2003							14	15	22	29	35	41	48	61	65	75	83	92	105	113	119	130	12										
2002								14	17	22	29	35	42	55	60	70	78	90	102	112	119	130	13										
2001									14	18	24	31	37	49	55	65	75	86	100	110	117	131	14										
2000										16	20	26	31	43	48	60	70	82	97	108	116	131	15										
1999											15	16	22	26	39	44	55	65	78	96	107	116	132	16									
1998												15	17	22	33	39	51	61	74	91	104	115	131	17									
1997													15	19	28	35	45	55	70	89	102	112	131	18									
1996														15	16	25	30	42	52	67	86	101	112	133	19								
1995															15	21	27	38	47	62	83	100	112	133	20								
1994																19	23	34	44	59	83	100	112	136	21								
1993																	18	21	31	42	56	81	98	113	138	22							
1992																		16	18	28	38	52	77	97	112	139	23						
1991																			17	25	33	50	75	95	110	139	24						
1990																				17	22	31	46	71	94	111	141	25					
1989																					21	28	44	68	90	110	143	26					
1988																						17	26	42	68	92	112	148	27				
1987																							17	25	38	65	92	113	153	28			
1986																									21	37	62	87	111	153	29		
1985																										19	33	59	84	108	153	30	
1984																											19	30	54	82	105	151	31
1983																												29	51	78	105	154	32
1982																												25	50	76	101	155	33
1981																												24	48	74	103	158	34
1980																												24	48	77	106	171	35
1979																												26	50	79	113	181	36
1978																													49	80	114	194	37
1977																													46	80	120	203	38
1976																													48	81	120	210	39
1975																													79	120	220	40	
1974																																	41
1973																																	42
1972																																	43
1971																																	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	
2014	95	82	85	98	74	78	90	92	
2013	92	72	78	97	65	71	80	84	
2012	87	65	72	96	59	66	71	77	
2011	83	58	66	95	53	61	63	71	
2010	79	52	62	95	46	56	57	67	
2009	75	46	57	94	42	52	51	62	
2008	71	42	52	93	38	48	46	57	
2007	68	38	50	95	35	46	42	54	
2006	63	34	46	93	31	42	37	49	
2005	57	30	42	92	26	38	33	45	
2004	53	28	39	93	25	36	31	43	
2003	48	26	38	92	23	34	29	41	
2002	42	23	35	89	21	32	25	39	
2001	37	22	34	86		31	23	37	
2000	31	21	31	83		29	20	33	
1999	26	21	28	78		26	20	30	25 Year
1998	22		27	74				28	Wind Machines/frost protection
1997	19		26	71				25	
1996	17			68					
1995				63					
1994				61					
1993				58					
1992				54					
1991				53					
1990				49					
1989				47					
1988				45					
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1976									
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1974									

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		
2014	93	95	83	74	91
2013	88	92	75	67	83
2012	82	87	70	62	77
2011	78	86	67	60	74
2010	73	82	63	57	69
2009	64	76	59	53	65
2008	58	72	55	49	60
2007	51	68	51	45	56
2006	45	62	48	43	52
2005	39	57	44	39	48
2004	34	54	42	38	46
2003	29	49	41	36	45
2002	23	43	38	34	41
2001	19	37	35	32	39
2000	16	32	32	29	36
1999		26	31	28	34
1998		22	27	24	30
1997		20	23	20	26
1996		17	19	18	20
1995			17	17	17
1994			16		14
1993					
1992					
1991					
1990					

CAA
 Table 10
 Document
 Processor
 Valuation

Non - Trended Tables

	NT1	NT2	NT3	CE1
	4 year	6 year	8 year	
2014	75	84	89	58
2013	52	68	77	47
2012	32	53	66	32
2011	17	39	55	28
2010	8	27	44	23
2009	3	18	34	19
2008		11	26	15
2007		7	19	13
2006		3	13	10
2005			9	10
2004			6	10
2003			3	

AKA
 Copiers
 Note 1

Note 1 CAA adopted the SBE AH581 Table 10

Computer Tables - SBE

	CP1	CP3
	PC	LAN
2014	54	73
2013	39	47
2012	24	30
2011	15	19
2010	10	12
2009	6	8
2008	4	5
2007	2	3
2006	2	2
2005		
2004		

	ATM	
	Composite 12year AT1	ATM Only 10year AT2
2014	93	91
2013	88	85
2012	81	76
2011	76	68
2010	71	61
2009	62	52
2008	56	43
2007	49	37
2006	45	30
2005	39	25
2004	34	20
2003	29	15
2002	22	14
2001	18	
2000	16	
1999	15	
1998	15	

Per LA Study

Biopharmaceutical

	BP1 A1 * 6 year	BP3 A3 * 10 year	BP2 A4 * 8 year	BP3 B2 * 10 year
2014	85	92	89	92
2013	70	85	80	85
2012	55	77	68	77
2011	42	69	58	69
2010	30	60	48	60
2009	19	52	37	52
2008	12	43	28	43
2007	11	37	21	37
2006	11	30	15	30
2005	11	24	12	24
2004	11	18	12	18
2003	11	14	12	14
2002	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

	SC1	SC2
	A1	Fixture B2
2014	78	91
2013	61	85
2012	46	75
2011	34	68
2010	25	59
2009	18	51
2008	12	42
2007	8	36
2006		29
2005		24
2004		18
2003		14
2002		13
2001		13
2000		13
1999		13
1998		13

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

Offset Lithographic Printing Presses

2014	91
2013	82
2012	74
2011	66
2010	58
2009	50
2008	43
2007	37
2006	31
2005	23
2004	20
2003	17
2002	13
2001	10
2000	10
1999	10
1998	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