

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	
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 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	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.
2016	100	2016	100	2016	100	100
2015	100	2015	101	2015	101	101
2014	100	2014	101	2014	101	102
2013	102	2013	103	2013	104	104
2012	103	2012	104	2012	104	107
2011	105	2011	105	2011	107	111
2010	109	2010	108	2010	110	114
2009	108	2009	108	2009	112	115
2008	111	2008	109	2008	116	118
2007	115	2007	114	2007	121	122
2006	121	2006	116	2006	125	125
2005	125	2005	120	2005	128	130
2004	134	2004	124	2004	135	138
2003	138	2003	128	2003	139	143
2002	141	2002	129	2002	141	145
2001	141	2001	129	2001	143	147
2000	142	2000	130	2000	145	147
1999	145	1999	131	1999	147	149
1998	145	1998	132	1998	149	151
1997	146	1997	134	1997	150	154
1996	149	1996	136	1996	152	157
1995	151	1995	138	1995	156	160
1994	156	1994	143	1994	163	164
1993	161	1993	146	1993	167	166
1992	164	1992	148	1992	173	170
1991	166	1991	151	1991	178	175
1990	170	1990	155	1990	184	180
1989	174	1989	160	1989	190	187
1988	183	1988	167	1988	198	196
1987	191	1987	174	1987	204	201
1986	194	1986	177	1986	205	205
1985	196	1985	180	1985	206	208
1984	199	1984	184	1984	207	211
1983	205	1983	189	1983	213	214
1982	210	1982	192	1982	224	219
1981	219	1981	203	1981	241	235
1980	240	1980	223	1980	268	260
1979	262	1979	249	1979	300	294
1978	286	1978	274	1978	326	324
1977	308	1977	299	1977	352	353
1976		1976		1976		
1975		1975		1975		
1974		1974		1974		
1973		1973		1973		

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		
2016	1	74	91	78	92	74	90	1	2016	54	73	2016	78	91
2015	2	66	81	70	82	64	78	2	2015	39	47	2015	61	83
2014	3	60	74	64	75	57	69	3	2014	24	30	2014	46	74
2013	4	55	68	58	68	50	60	4	2013	15	19	2013	34	66
2012	5	51	62	52	62	43	53	5	2012	10	12	2012	25	57
2011	6	47	58	47	56	38	46	6	2011	6	8	2011	18	49
2010	7	42	52	42	50	33	40	7	2010	4	5	2010	12	42
2009	8	38	47	38	45	29	35	8	2009	2	3	2009	8	33
2008	9	35	43	34	40	25	30	9	2008	2	2	2008		27
2007	10	31	38	30	36	21	26	10	2007			2007		22
2006	11	28	34	27	32	19	23	11	2006			2006		16
2005	12	26	32	25	30	17	21	12	2005			2005		13
2004	13	24	29	23	28	15	18	13	2004			2004		13
2003	14	22	27	22	26	15	16	14	2003			2003		13
2002	15	20	25	20	23	15	14	15	2002			2002		13
2001	16	19	23	18	21	15	14	16	2001			2001		13
2000	17	16	20	18	19			17	2000			2000		13
1999	18	13	17	18	17			18	1999			1999		
1998	19	12	13					19	1998			1998		
1997	20	11	11					20	1997			1997		
1996	21	11	9					21	1996			1996		
1995									1995			1995		
1994									1994			1994		
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1975									1975			1975		
1974									1974			1974		
1973									1973			1973		

	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						
2016	66	75	80	84	86	88	90	91	92	93	94	94	95	96	96	96	97	98	98	99	99	100	1					
2015	37	52	61	68	73	77	80	82	84	86	87	88	89	91	92	93	94	95	96	97	98	99	2					
2014	16	31	44	53	60	65	70	73	76	78	80	82	84	86	87	89	91	92	94	96	97	99	3					
2013	10	17	30	40	48	55	60	65	69	72	75	78	80	84	85	87	89	92	94	96	97	100	4					
2012		10	18	28	37	44	52	57	62	66	69	72	74	79	80	83	87	90	93	96	97	101	5					
2011			11	18	27	36	43	49	55	59	63	67	70	76	78	81	84	88	92	96	98	102	6					
2010				12	20	27	35	43	48	53	59	63	66	73	75	80	84	88	94	97	100	106	7					
2009				11	13	19	27	33	40	45	51	55	59	67	69	75	79	84	91	95	97	104	8					
2008				11	14	21	28	33	40	46	51	56	63	67	72	77	83	90	95	99	107	9						
2007					12	16	22	28	35	40	46	51	60	63	70	76	83	91	97	101	109	10						
2006						12	17	23	29	35	41	47	57	62	69	75	82	92	99	104	115	11						
2005							12	14	19	25	30	36	43	53	58	66	73	81	93	100	106	118	12					
2004								13	16	21	27	32	39	51	55	66	74	83	95	105	111	125	13					
2003									14	17	22	29	35	46	51	61	70	81	95	105	112	128	14					
2002										14	18	24	30	41	47	56	66	79	93	104	113	130	15					
2001											14	16	20	24	35	41	52	61	73	90	102	110	128	16				
2000												14	16	21	31	36	47	57	70	87	99	108	128	17				
1999													15	17	26	32	42	52	67	84	99	109	131	18				
1998														15	15	23	28	38	48	62	81	94	106	129	19			
1997															15	19	25	34	44	57	77	92	104	128	20			
1996																18	21	31	40	54	75	91	103	130	21			
1995																	15	18	27	36	50	71	89	101	130	22		
1994																		15	16	25	33	48	70	87	101	133	23	
1993																			16	23	31	45	68	87	103	135	24	
1992																				16	20	28	41	64	85	102	136	25
1991																					18	25	38	61	81	100	136	26
1990																					16	22	36	60	80	99	138	27
1989																					16	21	33	56	78	97	139	28
1988																						17	31	55	77	99	145	29
1987																						17	31	53	76	99	149	30
1986																						17	27	49	74	95	147	31
1985																							25	45	71	94	147	32
1984																							21	44	68	90	147	33
1983																							19	41	66	90	148	34
1982																							19	38	63	86	149	35
1981																							19	37	61	88	151	36
1980																								38	62	91	163	37
1979																								37	63	94	173	38
1978																								34	66	97	186	39
1977																								31	65	99	197	40
1976																												41
1975																												42
1974																												43
1973																												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	AG2	AG3	AG4	AG5	AG6	AG7	AG8	
	15 year	Harvest	non-harvest	25 year	Harvest	non harvest	Harvest	non-harvest	
2016	95	82	85	98	74	78	90	92	
2015	90	72	77	96	65	71	79	83	
2014	85	64	71	93	58	65	70	76	
2013	81	57	66	94	52	60	62	71	
2012	75	50	59	90	45	54	55	64	
2011	72	45	56	90	41	50	49	60	
2010	67	41	51	89	36	46	44	55	
2009	62	36	47	87	32	43	39	50	
2008	58	32	43	87	29	39	35	46	
2007	53	29	40	87	25	36	31	44	
2006	49	26	38	85	24	34	29	40	
2005	44	24	36	83	22	32	27	38	
2004	39	23	35	84	20	31	24	38	
2003	35	23	33	82		31	22	36	
2002	30	23	31	79		28	20	32	
2001	24	23	29	74		26	20	30	25 Year
2000	22		29	71				28	Wind Machines/frost protection
1999	18		29	68				25	
1998	15			64					
1997				59					
1996				55					
1995				51					
1994				51					
1993				47					
1992				43					
1991				41					
1990				39					
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1976									

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		
2016	93	95	83	74	91
2015	87	90	75	67	82
2014	80	86	68	61	75
2013	74	81	64	57	71
2012	68	77	61	55	66
2011	62	74	59	52	64
2010	56	70	54	48	59
2009	48	63	49	44	54
2008	42	59	46	41	51
2007	37	54	43	38	46
2006	30	49	39	35	43
2005	26	44	38	34	42
2004	22	40	37	33	40
2003	17	36	36	31	39
2002	15	30	33	29	36
2001		25	31	28	34
2000		22	26	24	29
1999		18	22	19	25
1998		15	20	18	20
1997			17	17	17
1996			17		14
1995					
1994					
1993					
1992					

CAA TABLE K

AH 581

Table 10
Document
Processor
Valuation

Non - Trended Tables

	NT1	NT2	NT3	CE1
	4 year	6 year	8 year	
2016	75	84	88	58
2015	52	68	77	47
2014	31	53	65	32
2013	17	39	54	28
2012	10	27	43	23
2011	10	17	34	19
2010		11	25	15
2009		10	18	13
2008		10	13	10
2007			10	10
2006			10	10
2005			10	

AKA
Copiers

Minimum percent good factor of ten (10) percent is applied for lien date 2017

CAA Table J
Set Top Boxes

	NT4
2016	68
2015	47
2014	31
2013	19
2012	11
2011	6
2010	2
Prior	2

Minimum percent good factor of two (2) percent is applied for lien date 2017

Computer Tables -AH 581 Table 7

	CP1	CP3
	PC	LAN
2016	54	73
2015	39	47
2014	24	30
2013	15	19
2012	10	12
2011	6	8
2010	4	5
2009	2	3
2008	2	2
2007		
2006		

	ATM	
	Composite 12year AT1	ATM Only 10year AT2
2016	93	91
2015	86	82
2014	78	73
2013	72	65
2012	66	57
2011	59	49
2010	53	43
2009	45	33
2008	40	28
2007	35	22
2006	29	17
2005	25	14
2004	21	13
2003	17	
2002	14	
2001	14	
2000	14	

Per LA Study

Biopharmaceutical

	BP1 A1 * 6 year	BP3 A3 * 10 year	BP2 A4 * 8 year	BP3 B2 * 10 year
2016	85	92	89	92
2015	70	84	79	84
2014	55	76	68	76
2013	41	68	58	68
2012	29	59	47	59
2011	19	51	37	51
2010	12	43	28	43
2009	11	36	21	36
2008	11	28	14	28
2007	11	23	12	23
2006	11	17	12	17
2005	11	13	12	13
2004	11	12	12	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
2016	78	91
2015	61	83
2014	46	74
2013	34	66
2012	25	57
2011	18	49
2010	12	42
2009	8	33
2008		27
2007		22
2006		16
2005		13
2004		13
2003		13
2002		13
2001		13
2000		13

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

Offset Lithographic Printing Presses
AH 581 Table 11

2016	91
2015	82
2014	74
2013	66
2012	58
2011	50
2010	43
2009	37
2008	31
2007	23
2006	20
2005	17
2004	13
2003	10
2002	10
2001	10
2000	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