

<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

<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>
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

<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>
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 for 2010
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	
Satellite Dishes-Residential	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	

	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		
2013	67	76	81	85	87	89	91	92	93	94	94	95	95	96	96	97	97	98	99	99	99	100	1	
2012	38	53	63	70	75	79	82	84	86	88	89	90	91	93	94	95	96	97	98	99	99	100	2	
2011	18	33	47	56	63	70	74	78	81	83	85	87	88	92	93	95	96	98	99	101	102	103	3	
2010	11	18	31	43	52	60	65	71	75	78	81	83	86	89	91	93	95	97	101	103	104	105	4	
2009		11	19	30	39	48	55	60	66	70	73	76	80	84	86	89	91	94	98	100	102	104	5	
2008			11	20	29	38	46	53	59	64	69	72	75	81	83	87	90	94	98	101	104	106	6	
2007				12	21	29	38	46	52	59	63	68	72	79	81	86	90	95	101	104	106	110	7	
2006				12	15	23	31	39	46	54	60	64	69	77	81	86	90	96	104	107	111	114	8	
2005					12	17	25	32	40	47	55	60	66	74	78	86	91	97	105	110	114	119	9	
2004						13	20	26	34	42	49	57	62	73	78	86	92	99	110	115	120	125	10	
2003							15	22	29	35	44	50	57	68	73	83	90	99	109	117	121	129	11	
2002							14	17	22	30	37	44	51	62	68	79	86	97	108	116	121	130	12	
2001								14	18	24	31	38	44	57	63	72	82	92	106	114	121	129	13	
2000									14	20	25	32	38	50	56	67	77	88	104	113	120	130	14	
1999										16	21	27	33	46	51	63	73	86	102	113	120	132	15	
1998										14	17	23	27	40	46	57	69	82	99	110	119	130	16	
1997											14	19	23	35	40	53	63	78	95	108	117	130	17	
1996												15	20	31	37	48	58	74	93	107	117	131	18	
1995													15	16	27	33	43	55	70	91	106	116	133	19
1994														15	23	29	40	50	67	89	106	118	135	20
1993															21	25	36	47	65	88	106	119	137	21
1992															18	23	34	45	61	85	105	118	138	22
1991															16	20	30	39	57	82	102	118	139	23
1990																17	27	37	53	80	100	117	140	24
1989																17	24	32	50	77	99	116	142	25
1988																	23	32	49	76	101	119	148	26
1987																	20	28	45	75	100	120	152	27
1986																	18	27	42	71	97	120	153	28
1985																		23	39	66	95	116	152	29
1984																		21	35	63	90	116	153	30
1983																		19	34	61	89	113	154	31
1982																			31	58	87	111	155	32
1981																			30	56	86	112	159	33
1980																			28	57	90	119	171	34
1979																			26	57	90	124	183	35
1978																			28	59	93	129	194	36
1977																				58	94	133	206	37
1976																				54	92	134	210	38
1975																				54	91	135	219	39
1974																					97	141	238	40
1973																								41
1972																								42
1971																								43
1970																								44

	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	
2013	67	76	81	85	87	89	91	92	93	94	94	95	95	96	96	97	97	98	99	99	99	100	1
2012	38	53	63	70	75	79	82	84	86	88	89	90	91	93	94	95	96	97	98	99	99	100	2
2011	18	33	46	56	63	69	73	77	80	82	84	87	88	91	92	94	95	97	98	100	101	102	3
2010	9	18	30	42	51	59	64	69	74	77	80	82	84	87	89	91	93	96	99	101	102	103	4
2009		9	19	29	39	47	55	60	65	69	72	76	79	83	85	88	90	93	97	99	101	103	5
2008			11	19	29	37	45	52	57	63	67	70	73	78	81	85	88	91	95	99	101	103	6
2007			10	12	21	29	38	46	51	58	62	67	71	78	80	84	89	93	99	102	104	108	7
2006				10	15	22	30	38	44	51	57	62	66	74	78	82	87	92	99	103	106	109	8
2005					11	16	23	30	37	44	51	56	62	70	74	81	85	91	99	104	108	112	9
2004						12	18	24	31	39	45	52	57	67	71	79	85	91	100	105	110	115	10
2003						11	14	20	26	33	40	46	53	63	68	76	83	91	100	108	111	119	11
2002							11	15	20	28	34	40	47	57	62	72	78	88	98	106	111	118	12
2001								11	16	21	28	34	40	52	57	66	74	83	96	103	110	117	13
2000									13	18	23	29	34	45	50	60	69	79	93	102	108	117	14
1999									12	14	19	24	29	41	46	56	65	77	91	101	108	118	15
1998										12	15	20	24	36	41	51	61	73	88	99	106	116	16
1997											12	17	21	31	36	48	57	70	86	98	105	117	17
1996												13	18	28	33	44	53	67	84	96	106	119	18
1995												12	15	24	30	39	50	63	82	96	105	120	19
1994													14	21	26	36	46	61	81	96	107	122	20
1993													13	18	23	33	43	58	80	95	107	124	21
1992														16	20	30	41	55	77	94	106	125	22
1991														15	18	26	35	51	74	91	106	125	23
1990														13	15	24	33	48	72	91	106	127	24
1989															14	22	30	45	70	90	106	129	25
1988																21	29	44	68	91	108	134	26
1987																19	25	41	68	90	108	137	27
1986																15	24	38	64	88	108	138	28
1985																	21	35	60	86	105	138	29
1984																	20	32	57	82	106	140	30
1983																	17	31	55	81	103	140	31
1982																		28	52	79	101	140	32
1981																		28	51	79	103	147	33
1980																		26	52	83	109	157	34
1979																		24	53	85	117	173	35
1978																		24	56	88	123	184	36
1977																			55	90	128	198	37
1976																			53	90	131	205	38
1975																			53	89	132	215	39
1974																			58	100	146	246	40
1973																							41
1972																							
1971																							
1970																							

Table 3 / A Agriculture - Average the New and Used for Harvest and Non - Harvest unless t/p give information on APS

	AG1	AVERAGE AG2	AVERAGE AG3	AG4	NEW AG5	NEW AG6	USED AG7	USED AG8	
	15 year	Harvest	non-harvest	25 year	Harvest	non harvest	Harvest	non-harvest	
2013	95	82	85	98	74	78	90	92	
2012	91	72	77	97	65	71	79	83	
2011	88	65	72	97	59	66	71	77	
2010	85	58	67	96	53	61	64	72	
2009	81	52	62	96	46	56	57	67	
2008	77	47	58	96	43	53	52	63	
2007	75	43	54	98	39	49	47	59	
2006	70	39	50	98	35	46	42	54	
2005	66	34	46	97	31	42	37	50	
2004	61	31	43	98	27	39	34	47	
2003	56	28	40	98	25	36	31	43	
2002	50	26	37	95	23	34	29	41	
2001	44	23	35	91	21	32	25	39	
2000	38	22	34	88		31	22	36	
1999	33	21	31	85		28	20	33	
1998	27	21	28	82		26	20	30	25 Year
1997	23		27	78				28	Wind Machines/frost protection
1996	21		26	75				25	
1995	17			71					
1994				70					
1993				66					
1992				63					
1991				60					
1990				57					
1989				53					
1988				52					
1987				47					
1986				44					
1985				40					
1984				36					
1983				35					
1982				32					
1981				30					
1980				26					
1979				24					
1978				24					
1977									
1976									
1975									
1974									
1973									

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		
2013	94	95	83	74	91
2012	90	93	76	68	83
2011	86	91	72	64	79
2010	80	88	68	61	75
2009	73	83	63	57	69
2008	67	79	60	54	66
2007	61	76	55	50	61
2006	54	70	51	46	56
2005	48	66	49	44	54
2004	43	63	46	41	51
2003	36	58	43	39	47
2002	31	52	41	36	45
2001	24	45	38	34	41
2000	20	38	35	31	38
1999	16	33	32	29	36
1998		28	30	28	33
1997		24	27	24	30
1996		21	23	20	26
1995		17	19	18	20
1994			17	17	17
1993			16		14
1992					
1991					
1990					
1989					

CAA
Table 10
Document
Processor
Valuation
CE1

Non - Trended Tables

	NT1 4 year	NT2 6 year	NT3 8 year	
2013	76	85	89	58
2012	52	69	78	47
2011	32	54	67	32
2010	17	40	56	28
2009	8	28	45	23
2008	3	18	35	19
2007		11	26	15
2006		7	19	13
2005		3	14	10
2004			10	10
2003			6	10
2002			3	

AKA
Copiers
Note 1

Note 1 CAA adopted the SBE AH581 Table 10

Computer Tables - SBE

	CP1	CP3
	PC	LAN
2013	54	73
2012	39	47
2011	24	30
2010	15	19
2009	10	12
2008	6	8
2007	4	5
2006	2	3
2005	2	2
2004		
2003		

	ATM Composite 12year AT1	ATM Only 10year AT2
2013	94	92
2012	88	84
2011	83	78
2010	78	71
2009	70	60
2008	64	53
2007	59	46
2006	54	39
2005	47	32
2004	42	26
2003	35	22
2002	30	17
2001	24	14
2000	20	
1999	16	
1998	14	
1997	14	

Per LA Study

Biopharmaceutical

	BP1 A1 * 6 year	BP3 A3 * 10 year	BP2 A4 * 8 year	BP3 B2 * 10 year
2013	85	92	89	92
2012	70	84	79	84
2011	56	77	69	77
2010	42	69	59	69
2009	29	60	47	60
2008	19	52	37	52
2007	12	44	29	44
2006	11	38	22	38
2005	11	30	15	30
2004	11	24	12	24
2003	11	19	12	19
2002	11	14	12	14
2001	11	13	12	13

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

	SC1	SC2
	A1	Fixture B2
2013	78	92
2012	61	84
2011	46	77
2010	34	69
2009	25	60
2008	18	52
2007	12	46
2006	8	38
2005		30
2004		24
2003		20
2002		15
2001		13
2000		13
1999		13
1998		13
1997		13

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

Offset Lithographic Printing Presses

2013	91
2012	82
2011	74
2010	66
2009	58
2008	50
2007	43
2006	37
2005	31
2004	23
2003	20
2002	17
2001	13
2000	10
1999	10
1998	10
1997	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