

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	

Category	Pims Code	Page	LIFE (IN YEARS)	MINIMUM % GOOD (See explanation in Section II)	REMARKS
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 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	
Satelite 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	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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2	B	C	D	E	F	G	H
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4							
5							
6		T1		T2		Table 3	
7		Combined		Combined			
8	YEAR	Commercial	YEAR	Industrial	YEAR	ag.	con.
9	2019	100	2019	100	2019	100	100
10	2018	104	2018	103	2018	103	105
11	2017	107	2017	106	2017	105	105
12	2016	109	2016	107	2016	106	106
13	2015	109	2015	107	2015	107	107
14	2014	110	2014	108	2014	108	109
15	2013	111	2013	109	2013	110	110
16	2012	112	2012	110	2012	111	113
17	2011	115	2011	112	2011	113	118
18	2010	119	2010	115	2010	117	122
19	2009	118	2009	115	2009	119	122
20	2008	122	2008	116	2008	123	126
21	2007	126	2007	121	2007	129	130
22	2006	132	2006	124	2006	133	133
23	2005	137	2005	128	2005	136	138
24	2004	147	2004	132	2004	143	147
25	2003	151	2003	137	2003	148	152
26	2002	154	2002	137	2002	150	154
27	2001	155	2001	138	2001	152	156
28	2000	156	2000	139	2000	155	157
29	1999	159	1999	140	1999	156	158
30	1998	159	1998	141	1998	158	160
31	1997	160	1997	143	1997	160	164
32	1996	163	1996	145	1996	162	166
33	1995	165	1995	148	1995	166	170
34	1994	171	1994	152	1994	174	174
35	1993	176	1993	156	1993	178	176
36	1992	180	1992	158	1992	184	181
37	1991	182	1991	161	1991	189	186
38	1990	186	1990	165	1990	195	191
39	1989	191	1989	170	1989	202	198
40	1988	200	1988	178	1988	211	208
41	1987	209	1987	186	1987	217	214
42	1986	213	1986	189	1986	218	218
43	1985	215	1985	192	1985	219	221
44	1984	218	1984	197	1984	220	224
45	1983	225	1983	201	1983	227	227
46	1982	230	1982	205	1982	238	233
47	1981	240	1981	216	1981	257	249
48	1980	263	1980	238	1980	285	276
49	1979		1979		1979		
50	1978		1978		1978		
51	1977		1977		1977		
52	1976		1976		1976		
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71	TC-2020 Lien Date Tables						
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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
2019	1	66	75	80	84	86	88	90	91	92	93	93	94	95	95	96	96	97	97	98	98	99	100
2018	2	37	51	61	68	73	76	79	82	84	85	87	88	89	91	91	93	94	95	96	97	98	99
2017	3	16	31	43	52	59	65	69	73	75	78	80	82	83	86	87	89	90	92	94	95	96	99
2016	4	6	16	28	38	47	54	59	63	67	70	73	75	78	81	82	85	87	89	92	94	95	98
2015	5		8	17	26	35	43	49	55	59	63	66	69	72	76	78	81	83	86	90	92	94	98
2014	6		3	9	17	25	33	40	46	51	56	60	63	66	71	73	77	80	83	87	90	92	97
2013	7			5	10	18	25	32	38	44	49	53	57	60	66	68	72	76	80	85	88	91	97
2012	8			1	6	12	18	24	31	36	42	46	51	54	61	63	68	72	77	83	87	89	96
2011	9				3	7	12	18	24	30	35	40	45	49	56	59	64	68	74	80	85	88	96
2010	10					4	9	13	19	24	29	34	39	43	51	54	60	65	70	78	83	86	95
2009	11					1	6	10	14	19	24	29	34	38	46	49	56	61	67	75	81	85	95
2008	12						3	7	11	15	19	24	28	33	41	45	51	57	64	73	79	83	94
2007	13							4	8	11	15	20	24	28	37	40	47	53	61	70	77	82	93
2006	14							2	6	9	12	16	20	24	32	36	43	49	57	67	75	80	93
2005	15								3	6	10	13	17	20	28	32	39	46	54	65	72	78	92
2004	16								1	4	7	11	14	17	25	28	36	42	51	62	70	77	91
2003	17									2	5	8	11	14	21	25	32	39	48	59	68	75	90
2002	18										3	6	9	12	18	22	29	35	44	57	66	73	90
2001	19										1	4	7	10	15	18	25	32	41	54	64	71	89
2000	20											2	5	8	13	16	22	28	38	51	61	69	88
1999	21												3	6	11	14	20	26	35	49	59	67	87
1998	22												2	4	9	12	17	23	32	46	57	65	86
1997	23													2	8	10	15	20	29	43	54	63	85
1996	24													1	6	9	13	18	27	41	52	62	84
1995	25														5	7	12	16	24	38	50	60	83
1994	26														2	5	10	15	22	35	48	58	82
1993	27														1	4	9	12	20	33	45	56	81
1992	28															2	7	11	18	31	43	54	80
1991	29															1	6	10	16	28	41	51	79
1990	30																4	9	15	26	38	50	78
1989	31																3	7	13	24	36	47	76
1988	32																1	5	12	22	34	45	75
1987	33																	4	11	21	32	43	74
1986	34																	2	9	19	30	42	72
1985	35																	2	8	17	28	39	71
1984	36																		7	16	26	38	69
1983	37																		5	15	24	36	68
1982	38																		4	13	23	34	66
1981	39																		3	13	22	32	65
1980	40																		1	11	20	31	64
1979																							
1978																							
1977																							
1976																							

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
2019	1	74	91	78	92	74	90	1	2019	54	73	2019	78	91
2018	2	66	81	70	82	64	78	2	2018	39	47	2018	61	84
2017	3	60	74	64	75	57	69	3	2017	24	30	2017	46	77
2016	4	55	68	58	68	50	60	4	2016	15	19	2016	34	67
2015	5	51	62	52	62	43	53	5	2015	10	12	2015	25	59
2014	6	47	58	47	56	38	46	6	2014	6	8	2014	18	50
2013	7	42	52	42	50	33	40	7	2013	4	5	2013	12	41
2012	8	38	47	38	45	29	35	8	2012	2	3	2012	8	34
2011	9	35	43	34	40	25	30	9	2011	2	2	2011		27
2010	10	31	38	30	36	21	26	10	2010			2010		22
2009	11	28	34	27	32	19	23	11	2009			2009		16
2008	12	26	32	25	30	17	21	12	2008			2008		13
2007	13	24	29	23	28	15	18	13	2007			2007		12
2006	14	22	27	22	26	15	16	14	2006			2006		12
2005	15	20	25	20	23	15	14	15	2005			2005		12
2004	16	19	23	18	21	15	14	16	2004			2004		12
2003	17	16	20	18	19			17	2003			2003		12
2002	18	13	17	18	17			18	2002			2002		
2001	19	12	13					19	2001			2001		
2000	20	11	11					20	2000			2000		
1999	21	11	9					21	1999			1999		
1998									1998			1998		
1997									1997			1997		
1996									1996			1996		
1995									1995			1995		
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1980									1980			1980		
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1978									1978			1978		
1977									1977			1977		
1976									1976			1976		

CAA Table A
Comercial 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		
2019	66	75	80	84	86	88	90	91	92	93	93	94	95	95	96	96	97	97	98	98	99	100	1	
2018	38	53	63	71	76	79	82	85	87	88	90	92	93	95	95	97	98	99	100	101	102	103	2	
2017	17	33	46	56	63	70	74	78	80	83	86	88	89	92	93	95	96	98	101	102	103	106	3	
2016	11	17	31	41	51	59	64	69	73	76	80	82	85	88	89	93	95	97	100	102	104	107	4	
2015	11	11	19	28	38	47	53	60	64	69	72	75	78	83	85	88	90	94	98	100	102	107	5	
2014			11	19	28	36	44	51	56	62	66	69	73	78	80	85	88	91	96	99	101	107	6	
2013			11	11	20	28	36	42	49	54	59	63	67	73	75	80	84	89	94	98	101	108	7	
2012				11	13	20	27	35	40	47	52	57	60	68	71	76	81	86	93	97	100	108	8	
2011				11	12	14	21	28	35	40	46	52	56	64	68	74	78	85	92	98	101	110	9	
2010					12	12	15	23	29	35	40	46	51	61	64	71	77	83	93	99	102	113	10	
2009						12	12	17	22	28	34	40	45	54	58	66	72	79	89	96	100	112	11	
2008							12	13	18	23	29	34	40	50	55	62	70	78	89	96	101	115	12	
2007								13	14	19	25	30	35	47	50	59	67	77	88	97	103	117	13	
2006								13	13	16	21	26	32	42	48	57	65	75	88	99	106	123	14	
2005									13	14	18	23	27	38	44	53	63	74	89	99	107	126	15	
2004										14	16	21	25	37	41	53	62	75	91	103	113	134	16	
2003											15	17	21	32	38	48	59	72	89	103	113	136	17	
2002												15	18	28	34	45	54	68	88	102	112	139	18	
2001													15	16	23	28	39	50	64	84	99	110	138	19
2000														16	20	25	34	44	59	80	95	108	137	20
1999															17	22	32	41	56	78	94	107	138	21
1998															16	19	27	37	51	73	91	103	137	22
1997															15	16	24	32	46	69	86	101	136	23
1996																16	21	29	44	67	85	101	137	24
1995																16	20	26	40	63	83	99	137	25
1994																	17	26	38	60	82	99	140	26
1993																	17	21	35	58	79	99	143	27
1992																	17	20	32	56	77	97	144	28
1991																		18	29	51	75	93	144	29
1990																		18	28	48	71	93	145	30
1989																		18	25	46	69	90	145	31
1988																			23	44	68	90	150	32
1987																			21	44	67	90	155	33
1986																			19	40	64	89	153	34
1985																			19	37	60	84	153	35
1984																			19	35	57	83	150	36
1983																				34	54	81	153	37
1982																				30	53	78	152	38
1981																				30	53	77	156	39
1980																				25	53	82	168	40
1979																								41
1978																								42
1977																								43
1976																								44

CAA Table B

	I3	I4	I5	I6	I7	I8	I9	I10	I11	I12	I13	I14	I15	I17	I18	I20	I22	I25	I30	I35	I40	I50				
	3 YR	4 YR	5 YR	6 YR	7 YR	8 YR	9 YR	10 YR	11 YR	12 YR	13 YR	14 YR	15 YR	17 YR	18 YR	20 YR	22 YR	25 YR	30 YR	35 YR	40 YR	50 YR				
2019	66	75	80	84	86	88	90	91	92	93	93	94	95	95	96	96	97	97	98	98	99	100	1			
2018	38	53	63	70	75	78	81	84	87	88	90	91	92	94	94	96	97	98	99	100	101	102	2			
2017	17	33	46	55	63	69	73	77	80	83	85	87	88	91	92	94	95	98	100	101	102	105	3			
2016	10	17	30	41	50	58	63	67	72	75	78	80	83	87	88	91	93	95	98	101	102	105	4			
2015	10	10	18	28	37	46	52	59	63	67	71	74	77	81	83	87	89	92	96	98	101	105	5			
2014		10	10	18	27	36	43	50	55	60	65	68	71	77	79	83	86	90	94	97	99	105	6			
2013			10	11	20	27	35	41	48	53	58	62	65	72	74	78	83	87	93	96	99	106	7			
2012				10	13	20	26	34	40	46	51	56	59	67	69	75	79	85	91	96	98	106	8			
2011				10	10	13	20	27	34	39	45	50	55	63	66	72	76	83	90	95	99	108	9			
2010					10	10	15	22	28	33	39	45	49	59	62	69	75	81	90	95	99	109	10			
2009						10	12	16	22	28	33	39	44	53	56	64	70	77	86	93	98	109	11			
2008							10	13	17	22	28	32	38	48	52	59	66	74	85	92	96	109	12			
2007								11	13	18	24	29	34	45	48	57	64	74	85	93	99	113	13			
2006								11	11	15	20	25	30	40	45	53	61	71	83	93	99	115	14			
2005									11	13	17	22	26	36	41	50	59	69	83	92	100	118	15			
2004										12	15	18	22	33	37	48	55	67	82	92	102	120	16			
2003											12	15	19	29	34	44	53	66	81	93	103	123	17			
2002												12	16	25	30	40	48	60	78	90	100	123	18			
2001													12	14	21	25	35	44	57	75	88	98	123	19		
2000														12	18	22	31	39	53	71	85	96	122	20		
1999														12	15	20	28	36	49	69	83	94	122	21		
1998															13	17	24	32	45	65	80	92	121	22		
1997															13	14	21	29	41	61	77	90	122	23		
1996															13	13	19	26	39	59	75	90	122	24		
1995																13	18	24	36	56	74	89	123	25		
1994																	15	23	33	53	73	88	125	26		
1993																		13	19	31	51	70	87	126	27	
1992																		13	17	28	49	68	85	126	28	
1991																			16	26	45	66	82	127	29	
1990																			14	25	43	63	83	129	30	
1989																			14	22	41	61	80	129	31	
1988																				20	39	61	80	134	32	
1987																				19	39	60	80	138	33	
1986																				15	36	57	79	136	34	
1985																				15	33	54	75	136	35	
1984																					15	32	51	75	136	36
1983																						30	48	72	137	37
1982																						27	47	70	135	38
1981																						27	48	69	140	39
1980																						23	48	74	152	40
1979																									41	
1978																										
1977																										
1976																										

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	
2019	95	82	85	97	74	78	90	92	
2018	92	73	78	98	66	72	80	84	
2017	87	66	74	97	60	67	72	79	
2016	83	58	67	94	53	61	64	72	
2015	77	51	61	92	46	56	57	66	
2014	71	45	56	90	41	51	50	60	
2013	66	41	51	88	36	46	44	55	
2012	60	36	47	85	32	42	39	50	
2011	55	32	42	84	28	38	34	45	
2010	50	28	39	82	25	35	30	42	
2009	45	25	36	80	23	32	27	38	
2008	41	23	34	79	21	31	26	37	
2007	36	22	34	79	19	30	23	36	
2006	32	22	32	76		29	21	35	
2005	27	22	30	73		27	19	31	
2004	24	22	29	73		26	20	30	25 Year
2003	21		29	71				28	Wind Machines/frost protection
2002	18		29	66				26	
2001	17			62					
2000				59					
1999				55					
1998				51					
1997				46					
1996				44					
1995				40					
1994				38					
1993				36					
1992				33					
1991				30					
1990				29					
1989				26					
1988				24					
1987				22					
1986				22					
1985				11					
1984				11					
1983				11					
1982									
1981									
1980									
1979									

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		
2019	93	95	83	74	91
2018	89	93	78	69	85
2017	82	87	70	63	78
2016	74	83	66	58	72
2015	67	77	61	55	66
2014	61	72	58	51	63
2013	54	66	52	46	57
2012	47	61	49	43	53
2011	41	58	46	41	51
2010	35	52	43	38	46
2009	29	46	38	34	41
2008	24	42	37	33	40
2007	20	36	35	31	38
2006	16	32	33	29	36
2005	14	28	32	28	35
2004	10	25	31	28	34
2003		21	27	24	30
2002		18	23	20	26
2001		16	20	19	20
2000			17	17	17
1999			11		14
1998					
1997					
1996					
1995					

CAA TABLE K
AH 581

Table 10
Document
Processor
Valuation

Non - Trended Tables

	NT1 4 year	NT2 6 year	NT3 8 year	NT5 10 yr	CE1
2019	75	84	88	91	58
2018	51	68	76	82	47
2017	31	52	65	73	32
2016	16	38	54	63	28
2015	10	26	43	55	23
2014	10	17	33	46	19
2013		10	25	38	15
2012		10	18	31	13
2011		10	12	24	10
2010			10	19	10
2009			10	14	10
2008			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
2019	68
2018	47
2017	31
2016	19
2015	11
2014	6
2013	2
Prior	2

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

**CAA TABLE L
Electric Slot Machines
RT2**

2019	72
2018	53
2017	38
2016	28
2015	21
2014	13
2013	6
	6

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

2019	88
2018	78
2017	69
2016	60
2015	53
2014	46
2013	41
2012	36
2011	32
2010	28
2009	23
2008	19
2007	16
2006	12
2005	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

	CP1	CP3
	PC	LAN
2019	54	73
2018	39	47
2017	24	30
2016	15	19
2015	10	12
2014	6	8
2013	4	5
2012	2	3
2011	2	2
2010		
2009		

	ATM Composite 12year AT1	ATM Only 10year AT2
2019	93	91
2018	88	85
2017	83	78
2016	76	69
2015	69	60
2014	62	51
2013	54	42
2012	47	35
2011	40	28
2010	35	23
2009	28	17
2008	23	13
2007	19	13
2006	16	
2005	14	
2004	15	
2003	15	

Per LA Study

Biopharmaceutical

	BP1 A1 * 6 year	BP3 A3 * 10 year	BP2 A4 * 8 year	BP3 B2 * 10 year
2019	85	92	89	92
2018	71	85	80	85
2017	57	80	71	80
2016	43	71	60	71
2015	30	61	48	61
2014	19	53	38	53
2013	12	44	28	44
2012	11	36	21	36
2011	11	29	15	29
2010	11	23	12	23
2009	11	17	12	17
2008	11	13	12	13
2007	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 A1	SC2 Fixture B2
2019	78	91
2018	61	84
2017	46	77
2016	34	67
2015	25	59
2014	18	50
2013	12	41
2012	8	34
2011		27
2010		22
2009		16
2008		13
2007		12
2006		12
2005		12
2004		12
2003		12

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

Offset Lithographic Printing Presses
AH 581 Table 11

2019	91
2018	82
2017	74
2016	66
2015	58
2014	50
2013	43
2012	37
2011	31
2010	23
2009	20
2008	17
2007	13
2006	10
2005	10
2004	10
2003	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