

Category	MB 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	MB 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	MB 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	
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	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-Agricultural	AG4	6	25	AH581-Table 4 and apply minimum % good	Ag table 3 Index

B C D E F G H

Equipment Index Factors

		T1		T2		Table 3	
		Combined		Combined			
	YEAR	Commercial	YEAR	Industrial	YEAR	ag.	con.
1	2022	100	2022	100	2022	100	100
2	2021	115	2021	112	2021	114	108
3	2020	125	2020	121	2020	121	113
4	2019	126	2019	122	2019	124	115
5	2018	130	2018	125	2018	127	120
6	2017	135	2017	128	2017	129	122
7	2016	138	2016	130	2016	131	123
8	2015	137	2015	130	2015	132	124
9	2014	138	2014	131	2014	133	125
10	2013	140	2013	133	2013	136	127
11	2012	142	2012	134	2012	137	131
12	2011	145	2011	136	2011	140	136
13	2010	149	2010	140	2010	144	140
14	2009	149	2009	140	2009	147	141
15	2008	153	2008	141	2008	152	145
16	2007	158	2007	147	2007	159	149
17	2006	166	2006	151	2006	164	153
18	2005	173	2005	156	2005	168	159
19	2004	185	2004	162	2004	177	169
20	2003	191	2003	169	2003	182	175
21	2002	193	2002	169	2002	185	178
22	2001	195	2001	169	2001	188	180
23	2000	196	2000	170	2000	191	181
24	1999	200	1999	172	1999	193	182
25	1998	200	1998	173	1998	195	185
26	1997	202	1997	175	1997	197	189
27	1996	205	1996	178	1996	200	192
28	1995	208	1995	182	1995	205	196
29	1994	215	1994	188	1994	214	201
30	1993	221	1993	191	1993	219	203
31	1992	226	1992	195	1992	226	209
32	1991	229	1991	198	1991	233	214
33	1990	234	1990	203	1990	241	221
34	1989	240	1989	209	1989	249	229
35	1988	252	1988	219	1988	260	240
36	1987	263	1987	229	1987	267	246
37	1986	267	1986	233	1986	268	252
38	1985	271	1985	237	1985	270	255
29	1984	275	1984	242	1984	271	259
40	1983	283	1983	248	1983	279	262
41	1982		1982		1982		
42	1981		1981		1981		
43	1980		1980		1980		
44	1979		1979		1979		

From current year AH581 (used to calculate final factors)

Table 4 Machinery and Equipment Percent Good Factors

YEAR	age	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	20	22	25	30	35	40	50
2022	1	66	74	80	83	86	88	89	90	91	92	93	93	94	95	95	96	96	97	98	98	98	100
2021	2	36	51	60	67	72	75	78	81	83	84	86	87	88	90	90	92	93	94	95	96	97	99
2020	3	16	31	43	51	58	63	68	71	74	76	79	80	82	84	85	87	89	90	93	94	95	99
2019	4	6	16	28	37	46	52	57	62	66	69	71	74	76	79	80	83	85	87	90	92	94	98
2018	5		8	16	26	34	41	48	53	57	61	64	67	70	74	75	78	81	84	87	90	92	98
2017	6		2	9	16	24	32	38	44	49	54	57	61	64	68	70	74	77	80	85	88	90	97
2016	7			5	10	17	24	30	36	42	46	51	54	58	63	65	70	73	77	82	86	88	97
2015	8			1	6	11	17	23	29	35	40	44	48	52	58	61	65	69	74	79	83	87	96
2014	9				3	7	12	17	23	28	33	38	42	46	53	56	61	65	70	77	81	85	96
2013	10					4	8	13	17	22	27	32	37	41	48	51	56	61	67	74	79	83	95
2012	11					1	5	9	13	18	22	27	31	35	43	46	52	57	63	71	77	81	95
2011	12						3	6	10	14	18	22	26	31	38	42	48	53	60	68	74	79	94
2010	13							4	7	11	14	18	22	26	34	37	44	49	56	65	72	77	93
2009	14							1	5	8	11	14	18	22	30	33	40	46	53	63	70	75	93
2008	15								3	6	9	12	15	19	26	29	36	42	50	60	67	73	92
2007	16								1	4	7	10	12	15	22	25	32	38	46	57	65	71	91
2006	17									2	5	7	10	13	19	22	29	35	43	54	63	69	90
2005	18										3	6	8	11	16	19	26	31	40	52	60	67	90
2004	19										1	4	6	9	14	16	23	28	37	49	58	65	89
2003	20											2	4	7	11	14	20	25	34	46	56	63	88
2002	21												3	6	10	12	17	23	31	43	53	61	87
2001	22													1	4	8	10	15	20	28	41	51	86
2000	23														2	7	9	13	18	26	38	49	85
1999	24														1	5	7	12	16	23	36	46	84
1998	25															4	6	10	14	21	33	44	83
1997	26															2	4	9	12	19	31	42	82
1996	27															1	3	8	11	17	29	39	81
1995	28																2	6	10	15	26	37	80
1994	29																1	5	8	14	24	35	79
1993	30																	3	7	12	22	33	78
1992	31																	2	6	11	21	31	76
1991	32																	1	4	10	19	29	75
1990	33																		4	9	17	27	74
1989	34																		2	8	16	25	72
1988	35																		1	7	14	24	71
1987	36																			5	13	22	69
1986	37																			4	12	20	68
1985	38																			3	11	19	66
1984	39																			2	10	18	65
1983	40																			1	9	16	64
1982																							
1981																							
1980																							
1979																							

From current year AH581 (used to calculate final factors)

	Table 5 construction				Table 6 Ag. Mobile Eq								Table 7 Computers				Table 8 Semicon- ductor Mfg	
	Mobile				Except													
YEAR	age	new	used	avg	Harvest		Harvest		age	YEAR	P.C.	LAN		YEAR	ME	TFI		
2022	1	74	91		78	92	74	90	1	2022	54	73		2022	78	90		
2021	2	66	81		70	82	64	78	2	2021	39	47		2021	61	91		
2020	3	60	74		64	75	57	69	3	2020	24	30		2020	46	86		
2019	4	55	68		58	68	50	60	4	2019	15	19		2019	34	76		
2018	5	51	62		52	62	43	53	5	2018	10	12		2018	25	66		
2017	6	47	58		47	56	38	46	6	2017	6	8		2017	18	56		
2016	7	42	52		42	50	33	40	7	2016	4	5		2016	12	47		
2015	8	38	47		38	45	29	35	8	2015	2	3		2015	8	38		
2014	9	35	43		34	40	25	30	9	2014	2	2		2014		30		
2013	10	31	38		30	36	21	26	10	2013				2013		23		
2012	11	28	34		27	32	19	23	11	2012				2012		17		
2011	12	26	32		25	30	17	21	12	2011				2011		14		
2010	13	24	29		23	28	15	18	13	2010				2010		14		
2009	14	22	27		22	26		16	14	2009				2009		14		
2008	15	20	25		20	23		14	15	2008				2008		14		
2007	16	19	23		18	21		14	16	2007				2007		14		
2006	17	16	20			19			17	2006				2006		14		
2005	18	13	17			17			18	2005				2005				
2004	19	12	13						19	2004				2004				
2003	20	11	11						20	2003				2003				
2002	21		9						21	2002				2002				
2001										2001				2001				
2000										2000				2000				
1999										1999				1999				
1998										1998				1998				
1997										1997				1997				
1996										1996				1996				
1995										1995				1995				
1994										1994				1994				
1993										1993				1993				
1992										1992				1992				
1991										1991				1991				
1990										1990				1990				
1989										1989				1989				
1988										1988				1988				
1987										1987				1987				
1986										1986				1986				
1985										1985				1985				
1984										1984				1984				
1983										1983				1983				
1982										1982				1982				
1981										1981				1981				
1980										1980				1980				
1979										1979				1979				

CAA Table A PG 24
Commercial Composite Factors

	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C17	C18	C20	C22	C25	C30	C35	C40	C50																
	3 YR	4 YR	5 YR	6 YR	7 YR	8 YR	9 YR	10 YR	11 YR	12 YR	13 YR	14 YR	15 YR	17 YR	18 YR	20 YR	22 YR	25 YR	30 YR	35 YR	40 YR	50 YR																
2022	66	74	80	83	86	88	89	90	91	92	93	93	94	95	95	96	96	97	98	98	98	100	1															
2021	41	59	69	77	83	86	90	93	95	97	99	100	101	104	104	106	107	108	109	110	112	114	2															
2020	20	39	54	64	73	79	85	89	93	95	99	100	103	105	106	109	111	113	116	118	119	124	3															
2019	13	20	35	47	58	66	72	78	83	87	89	93	96	100	101	105	107	110	113	116	118	123	4															
2018	13	13	21	34	44	53	62	69	74	79	83	87	91	96	98	101	105	109	113	117	120	127	5															
2017		13	14	22	32	43	51	59	66	73	77	82	86	92	95	100	104	108	115	119	122	131	6															
2016			14	14	23	33	41	50	58	63	70	75	80	87	90	97	101	106	113	119	121	134	7															
2015				14	15	23	32	40	48	55	60	66	71	79	84	89	95	101	108	114	119	132	8															
2014				14	14	17	23	32	39	46	52	58	63	73	77	84	90	97	106	112	117	132	9															
2013					14	14	18	24	31	38	45	52	57	67	71	78	85	94	104	111	116	133	10															
2012						14	14	18	26	31	38	44	50	61	65	74	81	89	101	109	115	135	11															
2011							14	15	20	26	32	38	45	55	61	70	77	87	99	107	115	136	12															
2010								15	16	21	27	33	39	51	55	66	73	83	97	107	115	139	13															
2009								15	15	16	21	27	33	45	49	60	69	79	94	104	112	139	14															
2008									15	15	18	23	29	40	44	55	64	77	92	103	112	141	15															
2007										15	16	19	24	35	40	51	60	73	90	103	112	144	16															
2006											16	17	22	32	37	48	58	71	90	105	115	149	17															
2005												17	19	28	33	45	54	69	90	104	116	156	18															
2004													17	19	26	30	43	52	68	91	107	120	165	19														
2003														19	21	27	38	48	65	88	107	120	168	20														
2002															19	23	33	44	60	83	102	118	168	21														
2001																19	20	29	39	55	80	99	115	168	22													
2000																	20	25	35	51	74	96	112	167	23													
1999																	20	24	32	46	72	92	110	168	24													
1998																		20	28	42	66	88	106	166	25													
1997																			20	24	38	63	85	103	166	26												
1996																				23	35	59	80	100	166	27												
1995																					21	31	54	77	98	166	28											
1994																						21	30	52	75	97	170	29										
1993																									27	49	73	95	172	30								
1992																										25	47	70	93	172	31							
1991																											23	44	66	89	172	32						
1990																												23	40	63	87	173	33					
1989																													38	60	84	173	34					
1988																														35	60	83	179	35				
1987																														34	58	84	181	36				
1986																															32	53	80	182	37			
1985																																30	51	76	179	38		
1984																																	27	50	72	179	39	
1983																																		27	45	71	181	40
1982																																				41		
1981																																				42		
1980																																				43		
1979																																				44		

Final factors should be added to ASW0790 Personal Property Resource Maintenance screen in Megabyte

CAA Table B PG 25
Industrial Composite Factors

	I3	I4	I5	I6	I7	I8	I9	I10	I11	I12	I13	I14	I15	I17	I18	I20	I22	I25	I30	I35	I40	I50	
	3 YR	4 YR	5 YR	6 YR	7 YR	8 YR	9 YR	10 YR	11 YR	12 YR	13 YR	14 YR	15 YR	17 YR	18 YR	20 YR	22 YR	25 YR	30 YR	35 YR	40 YR	50 YR	
2022	66	74	80	83	86	88	89	90	91	92	93	93	94	95	95	96	96	97	98	98	98	100	1
2021	40	57	67	75	81	84	87	91	93	94	96	97	99	101	101	103	104	105	106	108	109	111	2
2020	19	38	52	62	70	76	82	86	90	92	96	97	99	102	103	105	108	109	113	114	115	120	3
2019	11	20	34	45	56	63	70	76	81	84	87	90	93	96	98	101	104	106	110	112	115	120	4
2018	11	11	20	33	43	51	60	66	71	76	80	84	88	93	94	98	101	105	109	113	115	123	5
2017		11	12	20	31	41	49	56	63	69	73	78	82	87	90	95	99	102	109	113	115	124	6
2016			12	13	22	31	39	47	55	60	66	70	75	82	85	91	95	100	107	112	114	126	7
2015				12	14	22	30	38	46	52	57	62	68	75	79	85	90	96	103	108	113	125	8
2014				12	12	16	22	30	37	43	50	55	60	69	73	80	85	92	101	106	111	126	9
2013					12	12	17	23	29	36	43	49	55	64	68	74	81	89	98	105	110	126	10
2012						12	12	17	24	29	36	42	47	58	62	70	76	84	95	103	109	127	11
2011							12	14	19	24	30	35	42	52	57	65	72	82	92	101	107	128	12
2010								13	15	20	25	31	36	48	52	62	69	78	91	101	108	130	13
2009								13	13	15	20	25	31	42	46	56	64	74	88	98	105	130	14
2008									13	13	17	21	27	37	41	51	59	71	85	94	103	130	15
2007										13	15	18	22	32	37	47	56	68	84	96	104	134	16
2006											13	15	20	29	33	44	53	65	82	95	104	136	17
2005												14	17	25	30	41	48	62	81	94	105	140	18
2004												14	15	23	26	37	45	60	79	94	105	144	19
2003													15	19	24	34	42	57	78	95	106	149	20
2002														17	20	29	39	52	73	90	103	147	21
2001														15	17	25	34	47	69	86	100	145	22
2000															15	22	31	44	65	83	97	145	23
1999															15	21	28	40	62	79	95	144	24
1998																17	24	36	57	76	92	144	25
1997																16	21	33	54	74	89	144	26
1996																	20	30	52	69	87	144	27
1995																	18	27	47	67	86	146	28
1994																	16	26	45	66	85	149	29
1993																		23	42	63	82	149	30
1992																		21	41	60	80	148	31
1991																		20	38	57	77	149	32
1990																		18	35	55	75	150	33
1989																			33	52	73	150	34
1988																			31	53	72	155	35
1987																			30	50	73	158	36
1986																			28	47	70	158	37
1985																			26	45	66	156	38
1984																			24	44	63	157	39
1983																			21	40	62	159	40
1982																							41
1981																							
1980																							
1979																							

Final factors should be added to ASW0790 Personal Property Resource Maintenance screen in Megabyte

Composite

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

	CAA N	CAA C	CAA C	CAA N	CAA C	CAA C	CAA C	CAA C
		AVERAGE	AVERAGE		NEW	NEW	USED	USED
	AG1	AG2	AG3	AG4	AG5	AG6	AG7	AG8
	15 year	Harvest	non-harvest	25 year	Harvest	non harvest	Harvest	non-harvest
2022	94	82	85	97	74	78	90	92
2021	100	81	87	107	73	80	89	93
2020	99	76	85	109	69	77	83	91
2019	94	68	78	108	62	72	74	84
2018	89	61	72	107	55	66	67	79
2017	83	54	67	103	49	61	59	72
2016	76	48	60	101	43	55	52	66
2015	69	42	55	98	38	50	46	59
2014	61	37	49	93	33	45	40	53
2013	56	33	45	91	29	41	35	49
2012	48	29	41	86	26	37	32	44
2011	43	27	39	84	24	35	29	42
2010	37	24	37	81	22	33	26	40
2009	32		35	78		32	24	38
2008	29		33	76		30	21	35
2007	24		32	73		29	22	33
2006	21			71				31
2005	18			67				29
2004	19			65				
2003				62				
2002				57				
2001				53				
2000				50				
1999				44				
1998				41				
1997				37				
1996				34				
1995				31				
1994				30				
1993				26				
1992				25				
1991				25				
1990								
1989								
1988								
1987								
1986								
1985								
1984								
1983								
1982								

25 Year
Wind Machines/frost protection

Final factors should be added to ASW0790 Personal Property Resource Maintenance screen in Megabyte

Composite

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

	CAA O	3 X 4	CAA D	CAA D	CAA D
	CS1	CS2	Average CS3	New CS4	Used CS5
	12 year	15 year	Mobile construction		
2022	92	94	83	74	91
2021	91	95	80	71	87
2020	86	93	76	68	84
2019	79	87	71	63	78
2018	73	84	68	61	74
2017	66	78	65	57	71
2016	57	71	58	52	64
2015	50	64	53	47	58
2014	41	58	49	44	54
2013	34	52	44	39	48
2012	29	46	41	37	45
2011	24	42	39	35	44
2010	20	36	38	34	41
2009	16	31	35	31	38
2008	15	28	33	29	36
2007		22	31	28	34
2006		20	28	24	31
2005		17	24	21	27
2004		15	22	20	22
2003			19	19	19
2002					16
2001					
2000					
1999					
1998					

Final factors should be added to ASW0790 Personal Property Resource Maintenance screen in Megabyte

CAA TABLE K
AH 581

Table 10 & H & K

 Document
Processor
Valuation

Non - Trended Tables

	NT1 4 year	NT2 6 year	NT3 8 year	NT5 10 yr	CE1
2022	74	83	88	90	58
2021	51	67	75	81	47
2020	31	51	63	71	32
2019	16	37	52	62	28
2018	10	26	41	53	23
2017		16	32	44	19
2016		10	24	36	15
2015			17	29	13
2014			12	23	10
2013			10	17	10
2012				13	10
2011				10	

 AKA
Copiers

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

**CAA Table J
Set Top Boxes**

	NT4
2022	68
2021	47
2020	31
2019	19
2018	11
2017	6
2016	2
Prior	2

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

**CAA TABLE L
Electric Slot Machines
RT2**

2022	80
2021	59
2020	42
2019	31
2018	23
2017	15
2016	6
prior	6

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

2022	97
2021	86
2020	75
2019	66
2018	60
2017	52
2016	47
2015	41
2014	36
2013	31
2012	26
2011	22
2010	18
2009	13
2008	7
Prior	7

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

Final factors should be added to ASW0790 Personal Property Resource Maintenance screen in Megabyte

Computer Tables -AH 581 Table 7 & CAA Table E

	CP1	CP3
	PC	LAN
2022	54	73
2021	39	47
2020	24	30
2019	15	19
2018	10	12
2017	6	8
2016	4	5
2015	2	3
2014	2	2
2013		
2012		

Final factors should be added to ASW0790 Personal Property Resource Maintenance screen in Megabyte

	ATM Composite 12year AT1	ATM Only 10year AT2
2022	92	90
2021	97	93
2020	95	89
2019	87	78
2018	79	69
2017	73	59
2016	63	50
2015	55	40
2014	46	32
2013	38	24
2012	31	18
2011	26	15
2010	21	15
2009	16	
2008	15	
2007	16	
2006	17	

Per LA Study
No CAA table available - calculation only

Final factors should be added to ASW0790 Personal Property Resource Maintenance screen in Megabyte

Biopharmaceutical

	BP1 A1 * 6 year	BP3 A3 * 10 year	BP2 A4 * 8 year	BP3 B2 * 10 year
2022	83	90	88	90
2021	75	91	84	91
2020	62	86	76	86
2019	45	76	63	76
2018	33	66	51	66
2017	20	56	41	56
2016	13	47	31	47
2015	13	38	22	38
2014	13	30	16	30
2013	13	23	13	23
2012	13	17	13	17
2011	13	14	13	14
2010	13	14	13	14

A1 Equipment	*	*	*
General Lab Equipment and High Technology Analytical Instrumentation	A3 Equipment	A4 Equipment	B2 Equipment
	Commercial Mfg. Equipment	Pilot Scale Mfg. Equipment	Fixtures and Processing Piping

AH581 Table 9 & CAA G

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

	SC1 A1	SC2 Fixture B2
2022	78	90
2021	61	91
2020	46	86
2019	34	76
2018	25	66
2017	18	56
2016	12	47
2015	8	38
2014		30
2013		23
2012		17
2011		14
2010		
2009		
2008		
2007		
2006		

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

Final factors should be added to ASW0790 Personal Property Resource Maintenance screen in Megabyte

Offset Lithographic Printing Presses
AH 581 Table 11

2022	91
2021	82
2020	74
2019	66
2018	58
2017	50
2016	43
2015	37
2014	31
2013	23
2012	20
2011	17
2010	13
Prior	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