

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	

<u>Category</u>	<u>MB Code</u>	<u>Page</u>	<u>LIFE (IN YEARS)</u>	<u>MINIMUM % GOOD</u> (See explanation in Section II)	<u>REMARKS</u>
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	2023	100	2023	100	2023	100	100
2	2022	102	2022	105	2022	105	108
3	2021	118	2021	118	2021	122	119
4	2020	129	2020	128	2020	130	125
5	2019	129	2019	129	2019	133	127
6	2018	134	2018	132	2018	137	133
7	2017	139	2017	136	2017	139	134
8	2016	141	2016	138	2016	140	135
9	2015	141	2015	138	2015	142	136
10	2014	142	2014	139	2014	143	138
11	2013	144	2013	141	2013	146	140
12	2012	145	2012	142	2012	147	144
13	2011	150	2011	144	2011	150	150
14	2010	154	2010	148	2010	155	155
15	2009	153	2009	148	2009	158	155
16	2008	157	2008	149	2008	163	160
17	2007	163	2007	156	2007	171	165
18	2006	171	2006	160	2006	176	169
19	2005	178	2005	165	2005	180	176
20	2004	190	2004	171	2004	190	187
21	2003	196	2003	178	2003	196	193
22	2002	199	2002	179	2002	199	196
23	2001	200	2001	179	2001	202	198
24	2000	202	2000	180	2000	205	199
25	1999	205	1999	182	1999	207	201
26	1998	206	1998	184	1998	210	204
27	1997	208	1997	186	1997	212	208
28	1996	211	1996	189	1996	215	212
29	1995	214	1995	193	1995	221	216
30	1994	221	1994	199	1994	230	221
31	1993	228	1993	203	1993	236	224
32	1992	232	1992	206	1992	243	230
33	1991	236	1991	210	1991	251	236
34	1990	240	1990	215	1990	259	243
35	1989	247	1989	222	1989	268	252
36	1988	260	1988	232	1988	280	265
37	1987	270	1987	243	1987	288	272
38	1986	275	1986	247	1986	289	277
29	1985	278	1985	251	1985	290	281
40	1984	283	1984	257	1984	292	285
41	1983		1983		1983		
42	1982		1982		1982		
43	1981		1981		1981		
44	1980		1980		1980		

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
2023	1	66	75	80	84	86	88	90	91	92	93	93	94	95	95	96	96	97	97	98	98	99	100
2022	2	37	51	61	68	73	76	79	82	84	85	87	88	89	91	91	93	94	95	96	97	98	99
2021	3	16	31	43	52	59	65	69	73	75	78	80	82	83	86	87	89	90	92	94	95	96	99
2020	4	6	16	28	38	47	54	59	63	67	70	73	75	78	81	82	85	87	89	92	94	95	98
2019	5		8	17	26	35	43	49	55	59	63	66	69	72	76	78	81	83	86	90	92	94	98
2018	6		3	9	17	25	33	40	46	51	56	60	63	66	71	73	77	80	83	87	90	92	97
2017	7			5	10	18	25	32	38	44	49	53	57	60	66	68	72	76	80	85	88	91	97
2016	8			1	6	12	18	24	31	36	42	46	51	54	61	63	68	72	77	83	87	89	96
2015	9			3	7	12	18	24	30	35	40	45	49	56	59	64	68	74	80	85	88	96	
2014	10				4	9	13	19	24	29	34	39	43	51	54	60	65	70	78	83	86	95	
2013	11				1	6	10	14	19	24	29	34	38	46	49	56	61	67	75	81	85	95	
2012	12					3	7	11	15	19	24	28	33	41	45	51	57	64	73	79	83	94	
2011	13						4	8	11	15	20	24	28	37	40	47	53	61	70	77	82	93	
2010	14						2	6	9	12	16	20	24	32	36	43	49	57	67	75	80	93	
2009	15							3	6	10	13	17	20	28	32	39	46	54	65	72	78	92	
2008	16							1	4	7	11	14	17	25	28	36	42	51	62	70	77	91	
2007	17								2	5	8	11	14	21	25	32	39	48	59	68	75	90	
2006	18									3	6	9	12	18	22	29	35	44	57	66	73	90	
2005	19									1	4	7	10	15	18	25	32	41	54	64	71	89	
2004	20										2	5	8	13	16	22	28	38	51	61	69	88	
2003	21											3	6	11	14	20	26	35	49	59	67	87	
2002	22												2	4	9	12	17	23	32	46	57	65	86
2001	23													2	8	10	15	20	29	43	54	63	85
2000	24													1	6	9	13	18	27	41	52	62	84
1999	25														5	7	12	16	24	38	50	60	83
1998	26														2	5	10	15	22	35	48	58	82
1997	27														1	4	9	12	20	33	45	56	81
1996	28															2	7	11	18	31	43	54	80
1995	29															1	6	10	16	28	41	51	79
1994	30																4	9	15	26	38	50	78
1993	31																3	7	13	24	36	47	76
1992	32																1	5	12	22	34	45	75
1991	33																	4	11	21	32	43	74
1990	34																	2	9	19	30	42	72
1989	35																	2	8	17	28	39	71
1988	36																		7	16	26	38	69
1987	37																		5	15	24	36	68
1986	38																		4	13	23	34	66
1985	39																		3	13	22	32	65
1984	40																		1	11	20	31	64
1983																							
1982																							
1981																							
1980																							

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	Harvest		Harvest		age	YEAR	P.C.	LAN	YEAR	ME	TFI
2023	1	74	91	78	92	74	90	1	2023	54	73	2023	78	91
2022	2	66	81	70	82	64	78	2	2022	39	47	2022	61	86
2021	3	60	74	64	75	57	69	3	2021	24	30	2021	46	86
2020	4	55	68	58	68	50	60	4	2020	15	19	2020	34	81
2019	5	51	62	52	62	43	53	5	2019	10	12	2019	25	71
2018	6	47	58	47	56	38	46	6	2018	6	8	2018	18	61
2017	7	42	52	42	50	33	40	7	2017	4	5	2017	12	52
2016	8	38	47	38	45	29	35	8	2016	2	3	2016	8	43
2015	9	35	43	34	40	25	30	9	2015	2	2	2015		33
2014	10	31	38	30	36	21	26	10	2014			2014		26
2013	11	28	34	27	32	19	23	11	2013			2013		20
2012	12	26	32	25	30	17	21	12	2012			2012		16
2011	13	24	29	23	28	15	18	13	2011			2011		14
2010	14	22	27	22	26		16	14	2010			2010		14
2009	15	20	25	20	23		14	15	2009			2009		14
2008	16	19	23	18	21		14	16	2008			2008		14
2007	17	16	20		19			17	2007			2007		14
2006	18	13	17		17			18	2006			2006		
2005	19	12	13					19	2005			2005		
2004	20	11	11					20	2004			2004		
2003	21		9					21	2003			2003		
2002									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		

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													
2023	66	75	80	84	86	88	90	91	92	93	93	94	95	95	96	96	97	97	98	98	99	100	1												
2022	38	52	62	69	74	78	81	84	86	87	89	90	91	93	93	95	96	97	98	99	100	101	2												
2021	19	37	51	61	70	77	81	86	89	92	94	97	98	101	103	105	106	109	111	112	113	117	3												
2020	13	21	36	49	61	70	76	81	86	90	94	97	101	104	106	110	112	115	119	121	123	126	4												
2019	13	13	22	34	45	55	63	71	76	81	85	89	93	98	101	104	107	111	116	119	121	126	5												
2018		13	13	23	34	44	54	62	68	75	80	84	88	95	98	103	107	111	117	121	123	130	6												
2017			13	14	25	35	44	53	61	68	74	79	83	92	95	100	106	111	118	122	126	135	7												
2016				14	17	25	34	44	51	59	65	72	76	86	89	96	102	109	117	123	125	135	8												
2015				14	14	17	25	34	42	49	56	63	69	79	83	90	96	104	113	120	124	135	9												
2014					14	14	18	27	34	41	48	55	61	72	77	85	92	99	111	118	122	135	10												
2013						14	14	20	27	35	42	49	55	66	71	81	88	96	108	117	122	137	11												
2012							14	16	22	28	35	41	48	59	65	74	83	93	106	115	120	136	12												
2011								15	17	23	30	36	42	56	60	71	80	92	105	116	123	140	13												
2010								15	15	18	25	31	37	49	55	66	75	88	103	116	123	143	14												
2009									15	15	20	26	31	43	49	60	70	83	99	110	119	141	15												
2008										16	17	22	27	39	44	57	66	80	97	110	121	143	16												
2007											16	18	23	34	41	52	64	78	96	111	122	147	17												
2006												17	21	31	38	50	60	75	97	113	125	154	18												
2005												17	18	27	32	45	57	73	96	114	126	158	19												
2004													18	25	30	42	53	72	97	116	131	167	20												
2003															22	27	39	51	69	96	116	131	171	21											
2002																20	24	34	46	64	92	113	129	171	22										
2001																	20	30	40	58	86	108	126	170	23										
2000																		20	26	36	55	83	105	125	170	24									
1999																			25	33	49	78	103	123	170	25									
1998																				21	31	45	72	99	119	169	26								
1997																					25	42	69	94	116	168	27								
1996																						23	38	65	91	114	169	28							
1995																							21	34	60	88	109	169	29						
1994																									33	57	84	111	172	30					
1993																										30	55	82	107	173	31				
1992																											27	51	79	104	174	32			
1991																												25	50	76	101	175	33		
1990																													23	46	72	101	173	34	
1989																														42	69	96	175	35	
1988																															42	68	99	179	36
1987																															41	65	97	184	37
1986																															36	63	94	182	38
1985																															36	61	89	181	39
1984																															30	57	88	181	40
1983																																			41
1982																																			42
1981																																			43
1980																																			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																		
2023	66	75	80	84	86	88	90	91	92	93	93	94	95	95	96	96	97	97	98	98	99	100	1																	
2022	39	54	64	71	77	80	83	86	88	89	91	92	93	96	96	98	99	100	101	102	103	104	2																	
2021	19	37	51	61	70	77	81	86	89	92	94	97	98	101	103	105	106	109	111	112	113	117	3																	
2020	12	20	36	49	60	69	76	81	86	90	93	96	100	104	105	109	111	114	118	120	122	125	4																	
2019	12	12	22	34	45	55	63	71	76	81	85	89	93	98	101	104	107	111	116	119	121	126	5																	
2018		12	12	22	33	44	53	61	67	74	79	83	87	94	96	102	106	110	115	119	121	128	6																	
2017			12	14	24	34	44	52	60	67	72	78	82	90	92	98	103	109	116	120	124	132	7																	
2016				12	17	25	33	43	50	58	63	70	75	84	87	94	99	106	115	120	123	132	8																	
2015				12	12	17	25	33	41	48	55	62	68	77	81	88	94	102	110	117	121	132	9																	
2014					12	13	18	26	33	40	47	54	60	71	75	83	90	97	108	115	120	132	10																	
2013						13	14	20	27	34	41	48	54	65	69	79	86	94	106	114	120	134	11																	
2012							13	16	21	27	34	40	47	58	64	72	81	91	104	112	118	133	12																	
2011								13	16	22	29	35	40	53	58	68	76	88	101	111	118	134	13																	
2010									13	18	24	30	36	47	53	64	73	84	99	111	118	138	14																	
2009										13	15	19	25	30	41	47	58	68	80	96	107	115	136	15																
2008											13	16	21	25	37	42	54	63	76	92	104	115	136	16																
2007												13	17	22	33	39	50	61	75	92	106	117	140	17																
2006													14	19	29	35	46	56	70	91	106	117	144	18																
2005													14	17	25	30	41	53	68	89	106	117	147	19																
2004														15	22	27	38	48	65	87	104	118	150	20																
2003															20	25	36	46	62	87	105	119	155	21																
2002																16	21	30	41	57	82	102	116	154	22															
2001																	18	27	36	52	77	97	113	152	23															
2000																		16	23	32	49	74	94	112	151	24														
1999																			22	29	44	69	91	109	151	25														
1998																				18	28	40	64	88	107	151	26													
1997																					16	22	37	61	84	104	151	27												
1996																							21	34	59	81	102	151	28											
1995																								19	31	54	79	98	152	29										
1994																									17	30	52	76	100	155	30									
1993																										26	49	73	95	154	31									
1992																											24	45	70	93	155	32								
1991																												22	44	67	90	155	33							
1990																													18	41	65	90	155	34						
1989																															38	62	87	158	35					
1988																																37	60	88	160	36				
1987																																	36	58	87	165	37			
1986																																		32	57	84	163	38		
1985																																			32	55	80	163	39	
1984																																				27	51	80	164	40
1983																																							41	
1982																																								
1981																																								
1980																																								

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	
2023	95	82	85	97	74	78	90	92	
2022	93	75	80	100	67	74	82	86	
2021	101	77	85	112	70	78	84	92	
2020	101	72	82	116	65	75	78	88	
2019	96	64	76	114	57	69	70	82	
2018	90	58	71	114	52	64	63	77	
2017	83	51	64	111	46	58	56	70	
2016	76	45	59	108	41	53	49	63	
2015	70	40	53	105	36	48	43	57	
2014	61	34	47	100	30	43	37	51	
2013	55	31	44	98	28	39	34	47	
2012	49	28	41	94	25	37	31	44	
2011	42	26	39	92	23	35	27	42	
2010	37		37	88		34	25	40	
2009	32		35	85		32	22	36	
2008	28		33	83		29	23	34	25 Year
2007	24			82				32	Wind Machines/frost protection
2006	21			77				30	
2005	20			74					
2004				72					
2003				69					
2002				64					
2001				59					
2000				55					
1999				50					
1998				46					
1997				42					
1996				39					
1995				35					
1994				35					
1993				31					
1992				28					
1991				26					
1990									
1989									
1988									
1987									
1986									
1985									
1984									
1983									

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 Average	CAA D New	CAA D Used
	CS1	CS2	CS3	CS4	CS5
	12 year	15 year	Mobile construction		
2023	93	95	83	74	91
2022	92	96	80	71	87
2021	93	99	80	71	88
2020	88	98	78	69	85
2019	80	91	72	65	79
2018	74	88	70	63	77
2017	66	80	63	56	70
2016	57	73	58	51	63
2015	48	67	53	48	58
2014	40	59	48	43	52
2013	34	53	43	39	48
2012	27	48	42	37	46
2011	23	42	41	36	44
2010	19	37	39	34	42
2009	16	31	36	31	39
2008		27	34	30	37
2007		23	30	26	33
2006		20	25	22	29
2005		18	23	21	23
2004		15	21	21	21
2003					17
2002					
2001					
2000					
1999					

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
2023	75	84	88	91	58
2022	51	68	76	82	47
2021	31	52	65	73	32
2020	16	38	54	63	28
2019	10	26	43	55	23
2018		17	33	46	19
2017		10	25	38	15
2016			18	31	13
2015			12	24	10
2014			10	19	10
2013				14	10
2012				11	

 AKA
Copiers

Minimum percent good factor of ten (10) percent is applied for lien date 2024

**CAA Table J
Set Top Boxes**

	NT4
2023	68
2022	47
2021	31
2020	19
2019	11
2018	6
2017	2
Prior	2

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

**CAA TABLE L
Electric Slot Machines
RT2**

2023	73
2022	54
2021	42
2020	31
2019	23
2018	15
2017	6
prior	6

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

2023	90
2022	80
2021	75
2020	68
2019	60
2018	53
2017	48
2016	42
2015	37
2014	32
2013	27
2012	22
2011	18
2010	13
2009	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
2023	54	73
2022	39	47
2021	24	30
2020	15	19
2019	10	12
2018	6	8
2017	4	5
2016	2	3
2015	2	2
2014		
2013		

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

	ATM Composite 12year AT1	ATM Only 10year AT2
2023	93	91
2022	87	84
2021	92	86
2020	90	81
2019	81	71
2018	75	62
2017	68	53
2016	59	44
2015	49	34
2014	41	27
2013	35	20
2012	28	16
2011	23	15
2010	18	15
2009	15	0
2008	16	0
2007		0

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
2023	84	91	88	91
2022	71	86	80	86
2021	61	86	77	86
2020	49	81	69	81
2019	34	71	55	71
2018	22	61	44	61
2017	14	52	34	52
2016	14	43	25	43
2015	14	33	17	33
2014	14	26	14	26
2013	14	20	14	20
2012	14	16	14	16
2011	14	14	14	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
2023	78	91
2022	61	86
2021	46	86
2020	34	81
2019	25	71
2018	18	61
2017	12	52
2016	8	43
2015		33
2014		26
2013		20
2012		16
2011		14
2010		
2009		
2008		
2007		

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

LP1	
2023	91
2022	82
2021	74
2020	66
2019	58
2018	50
2017	43
2016	37
2015	31
2014	23
2013	20
2012	17
2011	13
Prior	10

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

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