

2022 Kings County Equipment and Category List

Category Description	Code	Chart	Life (In Years)	Minimum % Good	Remarks
Aerospace Industry (Airframe)	I12	I	12	Table 4 and apply minimum percent good	Manufacturing machinery
Agriculture/Farm - Non Mobile	AG2	AG	15	Table 4 and apply minimum percent good	Except mobile equipment. Use AH581 Table 3 Agricultural Index
Agriculture/Mobile Harvester Avg	AH9	AG			Use AH581 Table 6
Agriculture/Mobile Harvester New	AH7	AG			Use AH581 Table 6
Agriculture/Mobile Harvester Used	AH8	AG			Use AH581 Table 6
Agriculture/Mobile Non-Harvester Avg	AM6	AG			Use AH581 Table 6
Agriculture/Mobile Non-Harvester New	AM4	AG			Use AH581 Table 6
Agriculture/Mobile Non-Harvester Used	AM5	AG			Use AH581 Table 6
Aircraft			16 or 20- SL	Aircraft Blue Book	
Amusement (Miniature Golf, etc)	C10	C	10	Table 4 and apply minimum percent good	Includes miniature race car, batting practice cages
Amusement (Theme Parks)	C15	C	15	Table 4 and apply minimum percent good	Disneyland type parks
Animal Hospital/Veterinarian Equipment	C15	C	15	Table 4 and apply minimum percent good	Life to be determined by local assessor
Apartment Equipment/Furniture	C08	C	8	Table 4 and apply minimum percent good	
Apparel Mfg	C12	C	12	Table 4 and apply minimum percent good	
ATM (Composite)	C12	C	12	Table 4 and apply minimum percent good	Los Angeles Study
ATM (Only)	C10	C	10	Table 4 and apply minimum percent good	ATM unit only with no peripherals. Los Angeles Study
Automotive Repair- Service	C10	C	10	Table 4 and apply minimum percent good	
Bakeries- Small	I15	I	15	Table 4 and apply minimum percent good	
Bakeries- Large	I15	I	15	Table 4 and apply minimum percent good	
Bank Fixtures (Composite)	C15	C	15	Table 4 and apply minimum percent good	If no property detail is provided
Banks (Category 1. Counterlines, etc)	C15	C	15	Table 4 and apply minimum percent good	Category description is from BOE-571 alternate schedule A
Banks (Category 2. Signs, Cameras, etc)	C10	C	10	Table 4 and apply minimum percent good	Category description is from BOE-571 alternate schedule A
Banks (Category 3. Carpets)	C08	C	8	Table 4 and apply minimum percent good	Category description is from BOE-571 alternate schedule A
Banks (Category 3. Drapes)	C08	C	8	Table 4 and apply minimum percent good	Category description is from BOE-571 alternate schedule A
Banks (Category 5. Night Depositories)	C40	C	40	Table 4 and apply minimum percent good	Category description is from BOE-571 alternate schedule A
Banks (Category 5. Vault Doors)	C40	C	40	Table 4 and apply minimum percent good	Category description is from BOE-571 alternate schedule A
Banks (Category 6. Drive-Up Windows)	C20	C	20	Table 4 and apply minimum percent good	Category description is from BOE-571 alternate schedule A
Banks (Category 6. Kiosks)	C20	C	20	Table 4 and apply minimum percent good	Category description is from BOE-571 alternate schedule A
Banks (Category 6. Walk-Up Windows)	C20	C	20	Table 4 and apply minimum percent good	Category description is from BOE-571 alternate schedule A
Barber Shop	C12	C	12	Table 4 and apply minimum percent good	
Batch Plants (Concrete & Asphalt)	I20	I	20	Table 4 and apply minimum percent good	
Beauty Salon	C12	C	12	Table 4 and apply minimum percent good	
Billboards				To be processed offline	Use Caltrans schedule as described in section III
Billiard Rooms	C15	C	15	Table 4 and apply minimum percent good	
Biopharmaceutical- Manufacturing Equipment		MISC			Use AH581 Table 9
Biopharmaceutical- Specialized		MISC			Use AH581 Table 9
Blue Printing/Map Making	I12	I	12	Table 4 and apply minimum percent good	
Book Binders	I15	I	15	Table 4 and apply minimum percent good	
Bottling Plants- (Other than Breweries)	I15	I	15	Table 4 and apply minimum percent good	
Bowling Alleys	C15	C	15	Table 4 and apply minimum percent good	

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Breweries	I15	I	15	Table 4 and apply minimum percent good	
Brick, Sewer Pipe, Terra Cotta & Tile Manufacturing	I17	I	17	Table 4 and apply minimum percent good	
Cable Equipment	C12	C	12	To be processed offline	No recommendation at this time due to appeals and litigation.
Cable TV Converter	STB	MISC	5	Table 4 and apply minimum percent good	Untrended
Canneries	I17	I	17	Table 4 and apply minimum percent good	
Car Wash	C12	C	12	Table 4 and apply minimum percent good	
Cargo Containers	C20	C	20	Table 4 and apply minimum percent good	
Casino- Electronic Slot Machines	GM1	GM		CAA Business Factors 2017, Table L	State of Nevada Department of Taxation Personal Property Manual, Section 71, as recommended by the CAA
Casino- Mechanical Slot Machines & Other Gaming Equipment	GM2	GM		CAA Business Factors 2017, Table L	State of Nevada Department of Taxation Personal Property Manual, Section 71, as recommended by the CAA
Cement Manufacturing	I30	I	30	Table 4 and apply minimum percent good	
Chemicals and Allied Products Mfg	I15	I	15	Table 4 and apply minimum percent good	Except Refineries
Circuit Board Mfg	I08	I	8	Table 4 and apply minimum percent good	
Cocktail Lounges (Bars & Saloons)	C12	C	12	Table 4 and apply minimum percent good	
Cogeneration (Power Plants)	I20	I	20	Table 4 and apply minimum percent good	
Computers- Personal Computers	PC1	PC		No estimate of economic life	Use AH581 Table 7: Computer Valuation Factors
Computers- Local Area Network (LAN) Equipment and Mainframes	PC2	PC		No estimate of economic life	Use AH581 Table 7: Computer Valuation Factors
Construction- Mobile Avg	CM3	CST		No estimate of economic life	Use AH581 Table 5
Construction- Mobile New	CM1	CST		No estimate of economic life	Use AH581 Table 5
Construction- Mobile Used	CM2	CST		No estimate of economic life	Use AH581 Table 5
Construction/Demolition Contractor	CS1	CST	12	Table 4 and apply minimum percent good	Use AH581 Table 3 Index
Construction in Progress	100%		1	100% Good. If assessable	Assessability to be determined by local assessor
Copiers	DP1	MISC		No estimate of economic life	Use Document Processor
Cotton Gins	AG2	AG	15	Table 4 and apply minimum percent good	Use the AH581 Table 3 Agricultural Index
Dairies	AG2	AG	15	Table 4 and apply minimum percent good	Use the AH581 Table 3 Agricultural Index
Dental Lab	C12	C	12	Table 4 and apply minimum percent good	
Dentist	C12	C	12	Table 4 and apply minimum percent good	
Document Processor Equipment (Copiers)	DP1	MISC		No estimate of economic life	Use AH581 Table 10
Drug/Pharmaceutical Mfg	I12	I	12	Table 4 and apply minimum percent good	
Dry Cleaners (Commercial)	C15	C	15	Table 4 and apply minimum percent good	
Electronic Equipment Mfg	I10	I	10	Table 4 and apply minimum percent good	
Fab Metal Products Mfg Suppliers	I15	I	15	Table 4 and apply minimum percent good	
Facsimile	UT6	C	6	Table 4 and apply minimum percent good	Untrended
Food Processing	I15	I	15	Table 4 and apply minimum percent good	
Forklifts	C10	C	10	Table 4 and apply minimum percent good	
Furniture Mfg/Wood Working	I15	I	15	Table 4 and apply minimum percent good	

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Category Description	Code	Chart	Life (In Years)	Minimum % Good	Remarks
Gas Cylinders (Other than Propane)	C20	C	20	Table 4 and apply minimum percent good	
Gas Distribution- Industrial	I15	I	15	Table 4 and apply minimum percent good	Except for gas cylinders
Glass and Glass Product Mfg	I15	I	15	Table 4 and apply minimum percent good	
Glass Bottle Forming Equipment	I08	I	8	Table 4 and apply minimum percent good	
Golf Carts	C06	C	6	Table 4 and apply minimum percent good	
Grocery Stores- Convenience	C12	C	12	Table 4 and apply minimum percent good	Excludes Gasoline Service Property
Grocery Stores- Supermarkets	C12	C	12	Table 4 and apply minimum percent good	
Health Clubs (Athletic Clubs)	C10	C	10	Table 4 and apply minimum percent good	
Hospitals	C12	C	12	Table 4 and apply minimum percent good	
Hotels & Motels (Furnishings)	C08	C	8	Table 4 and apply minimum percent good	
Ice Plant	I15	I	15	Table 4 and apply minimum percent good	
Janitorial & Maintenance Services	C08	C	8	Table 4 and apply minimum percent good	
Laboratory Equipment	C10	C	10	Table 4 and apply minimum percent good	
Laundries- Coin Operated	C10	C	10	Table 4 and apply minimum percent good	
Laundries- Commercial	I15	I	15	Table 4 and apply minimum percent good	
Leasehold Improvements- Fixtures	C15	C	15	Table 4 and apply minimum percent good	Assessability to be determined by local assessor
Libraries	C12	C	12	Table 4 and apply minimum percent good	Life to be determined by local assessor
Machine Shops	I12	I	12	Table 4 and apply minimum percent good	Composite includes Computer Numeric Control (CNC) property
Machinery and Equipment (Generic)	C15	C	15	Table 4 and apply minimum percent good	Life to be determined by local assessor
Mailing & Shipping Services- Large	C15	C	15	Table 4 and apply minimum percent good	eg. UPS
Medical Equipment- High Tech	UT8	UT	8	Table 4 and apply minimum percent good	Untrended per CAA Position Paper Section V
Mineral & Construction Aggregate Extraction			20	Table 4 and apply minimum percent good	REVIEW 2016-SEE www.calassessor.org
Medical Offices and Clinics	C12	C	12	Table 4 and apply minimum percent good	
Model Home Furniture	C08	C	8	Table 4 and apply minimum percent good	Life to be determined by local assessor
Mortuaries	C15	C	15	Table 4 and apply minimum percent good	
Newspaper Publisher	I15	I	15	Table 4 and apply minimum percent good	
Office Furniture & Equipment	C12	C	12	Table 4 and apply minimum percent good	
Offset Lithographic Printing Press	DP2	MISC		No estimate of economic life	Use AH581 Table 11
Pagers (one-way) & Mobile Phones	UT4	UT	4	Table 4 and apply minimum percent good	Untrended. See LTA 96/25 Dated April 22, 1996
Paper Product Manufacturing	I15	I	15	Table 4 and apply minimum percent good	
Patterns, Molds and Tooling	C10	C	10	Table 4 and apply minimum percent good	Life to be determined by local assessor
Photo Labs- Commercial	C10	C	10	Table 4 and apply minimum percent good	
Photo Labs- One Hour	C08	C	8	Table 4 and apply minimum percent good	
Plastics Manufacturing	I15	I	15	Table 4 and apply minimum percent good	
Point-of-Sale	UT8	UT	8	Table 4 and apply minimum percent good	Untrended
Postage Meters	C10	C	10	Table 4 and apply minimum percent good	

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Category Description	Code	Chart	Life (In Years)	Minimum % Good	Remarks
Print Shop	C12	C	12	Table 4 and apply minimum percent good	
Production Printers (High Speed)	CP1	MISC	8	Table 4 and apply minimum percent good	Untrended
Propane Tanks	C30	C	30	Table 4 and apply minimum	
Race Cars	100%		1	Current Market	Life to be determined by local assessor
Radio/TV Broadcast Studios	C10	C	10	Table 4 and apply minimum percent good	No recommendation
Recyclers	C15	C	15	Table 4 and apply minimum percent good	
Rental Furniture	C08	C	8	Table 4 and apply minimum percent good	Life to be determined by local assessor
Rental Linens	100%		1	100% Good	Life to be determined by local assessor
Rental Yards	C10	C	10	Table 4 and apply minimum percent good	Life to be determined by local assessor
Restaurants- Fast Food Chains	C12	C	12	Table 4 and apply minimum percent good	
Restaurants- Regular	C12	C	12	Table 4 and apply minimum percent good	
Retail Store- Others	C12	C	12	Table 4 and apply minimum percent good	
Retail Store- Warehouse	C15	C	15	Table 4 and apply minimum percent good	
Sand/Dirt /Gravel Suppliers	CS2	CST	15	Table 4 and apply minimum percent good	
Satellite Dishes- Residential	UT6	UT	6	Table 4 and apply minimum percent good	Untrended
Schools	C12	C	12	Table 4 and apply minimum percent good	
Security and Surveillance Equipment	C10	C	10	Table 4 and apply minimum percent good	
Semiconductor Manufacturing Equipment (Excludes Fixtures)	SM1	MISC		No estimate of economic life	Use AH581 Table 8
Semiconductor Manufacturing Equipment	SM2	MISC		No estimate of economic life	Use AH581 Table 8
Service Stations (Excluding Tanks)	C12	C	12	Table 4 and apply minimum percent good	Except for underground tanks
Set-Top Boxes	STB	MISC			Use Valuation Table J adopted by the CAA Executive Committee
Service Stations (Underground Tanks)	C25	C	25	Table 4 and apply minimum percent good	
Sheet Metal Mfg	I15	I	15	Table 4 and apply minimum percent good	
Ship and Boat Builders	I15	I	15	Table 4 and apply minimum percent good	
Shopping Carts	C05	C	5	Table 4 and apply minimum percent good	
Signs	C12	C	12	Table 4 and apply minimum percent good	
Silkscreen Processing Equipment	C15	C	15	Table 4 and apply minimum percent good	Life to be determined by local assessor
Ski Lifts	C15	C	15	Table 4 and apply minimum percent good	
Smallwares, China, & Utensils	100%		1	100% Good	Assessability to be determined by local assessor
Software- Production					To be assessed with its related equipment
Software (Per Section 995)	EXEMPT			Not assessable	
Spray Paint Booths	I15	I	15	Table 4 and apply minimum percent good	Life to be determined by local assessor
Storage Bins- Trash	C12	C	12	Table 4 and apply minimum percent good	
Sugar & Sugar Product Mfg	I20	I	20	Table 4 and apply minimum percent good	
Supplies	100%		1	100% Good	Assessability to be determined by local assessor
Telephone & Communication	C10	C	10	Table 4 and apply minimum percent good	
Test Equipment	C08	C	8	Table 4 and apply minimum percent good	

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Category Description	Code	Chart	Life (In Years)	Minimum % Good	Remarks
Textile Mill Products Manufacturing	I15	I	15	Table 4 and apply minimum percent good	
Theatres- Excluding projectors	C15	C	15	Table 4 and apply minimum percent good	
Theatres- Digital projectors	C10	C	10		
Tools/Tooling	C05	C	5	Table 4 and apply minimum percent good	
Vending Equipment	C08	C	8	Table 4 and apply minimum percent good	
Video Games	UT4	C	4	Table 4 and apply minimum percent good	Untrended
Warehouse Equipment	C15	C	15	Table 4 and apply minimum percent good	
Wind Machines- Agricultural	AG3	AG	25	Table 4 and apply minimum percent good	Use Table 3 Agricultural Equipment Index
Winery (Except Tanks)	I15	I	15	Table 4 and apply minimum percent good	Composite life except for tanks
Winery Tanks- Stainless Steel	I40	I	40	Table 4 and apply minimum percent good	

CHARTS

C= Commercial

I= Industrial

AG= Agricultural

CST= Construction

GM= Gaming

PC= Computers

UT= Untrended

MISC= Document Processors

Semiconductors

Set-Top Boxes

Biopharmaceutical

The factors are derived from tables provided by SBE for the percent good factor and the index factor for the respective category; reference (AH581)

Life years are derived from the recommendations by the CAA; Position Paper 21-001

2022 Lien Date

Index Factors

Source: BOE AH 581/CAA

	Table 1	Table 2	Table 3	Table 3					
Year Acq.	Commercial	Industrial	Agricultural	Construction	Year				
2021	100	100	100	100	1				
2020	109	109	106	104	2				
2019	110	110	109	106	3	years		max index	
2018	113	113	112	111	4	3	1.25	3.75	4 year end
2017	118	116	114	112	5	4	1.25	5.00	5 year end
2016	120	117	115	113	6	5	1.25	6.25	6 year end
2015	119	118	116	114	7	6	1.25	7.50	8 year end
2014	120	119	117	115	8	7	1.25	8.75	9 year end
2013	122	120	120	117	9	8	1.25	10.00	10 year end
2012	123	121	121	120	10	9	1.25	11.25	11 year end
2011	127	123	123	125	11	10	1.25	12.50	13 year end
2010	130	126	127	129	12	11	1.25	13.75	14 year end
2009	130	126	129	129	13	12	1.25	15.00	15 year end
2008	133	128	134	133	14	13	1.25	16.25	16 year end
2007	138	133	140	138	15	14	1.25	17.50	18 year end
2006	145	136	144	141	16	15	1.25	18.75	19 year end
2005	151	140	148	147	17	17	1.25	21.25	21 year end
2004	161	146	156	156	18	18	1.25	22.50	23 year end
2003	166	151	161	161	19	20	1.25	25.00	25 year end
2002	168	152	163	164	20	22	1.25	27.50	28 year end
2001	169	152	166	166	21	25	1.25	31.25	31 year end
2000	171	153	168	166	22	30	1.25	37.50	38 year end
1999	174	155	170	168	23	35	1.25	43.75	44 year end
1998	174	156	172	170	24	40	1.25	50.00	50 year end
1997	176	158	173	174	25				
1996	179	160	176	177	26				
1995	181	164	181	181	27				
1994	187	169	189	185	28				
1993	193	172	193	187	29				
1992	197	175	200	192	30				
1991	200	178	206	197	31				
1990	204	183	212	203	32				
1989	209	188	220	211	33				
1988	220	197	229	221	34				
1987	229	206	236	227	35				
1986	233	210	237	232	36				
1985	236	213	238	235	37				
1984	239	217	239	238	38				
1983	247	223	246	242	39				
1982	252	227	258	247	40				

BOE recommends the use of the factor of 125% of estimated average service life.

2022 Lien Date CHART "C"

Source: BOE AH 581/CAA
 Commercial Composite Factors derived using AH 581 Table 1 and 4 for 2022

TABLE A Commercial Composite Factors																																
Life Yrs	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	20	22	25	30	35	40											
AGE	YEAR	C03	C04	C05	C06	C07	C08	C09	C10	C11	C12	C13	C14	C15	C17	C18	C20	C22	C25	C30	C35	C40										
1	2021	66	74	80	83	86	88	89	90	91	92	93	94	94	95	95	96	96	97	98	98	99										
2	2020	39	56	65	73	78	83	86	88	90	93	94	95	96	98	99	100	101	102	104	105	106										
3	2019	18	34	47	57	64	70	75	78	81	85	87	89	90	94	95	96	98	100	102	103	105										
4	2018	11	18	32	43	52	59	66	70	75	78	81	84	86	89	92	94	96	98	102	104	106										
5	2017	11	12	19	31	40	50	57	63	68	72	77	79	83	87	90	93	96	99	104	106	109										
6	2016		12	12	20	29	38	47	54	60	65	70	73	77	83	85	89	92	97	102	106	109										
7	2015			12	12	20	29	36	44	50	56	61	65	69	76	79	83	87	93	99	102	106										
8	2014				12	13	20	28	35	42	48	53	59	62	70	73	79	84	89	96	101	104										
9	2013				12	12	15	21	28	34	41	46	52	57	65	68	74	81	87	94	100	104										
10	2012					12	12	16	22	27	34	39	46	50	59	63	70	76	82	92	98	103										
11	2011						12	13	17	23	28	34	41	46	55	60	67	74	81	91	98	104										
12	2010							13	13	18	23	29	35	40	51	55	64	70	79	90	98	104										
13	2009								13	14	18	23	29	34	44	49	57	65	74	86	95	101										
14	2008									13	13	15	20	25	29	40	45	53	61	72	84	94	101									
15	2007										13	14	17	21	26	36	41	51	59	69	84	94	102									
16	2006											14	15	17	23	33	38	48	57	68	84	96	104									
17	2005												15	15	20	29	35	44	54	66	83	97	106									
18	2004													16	18	26	32	42	52	66	84	98	109									
19	2003														16	17	23	28	38	48	63	83	98	110								
20	2002															17	20	25	34	44	59	79	96	108								
21	2001																17	20	30	39	54	74	91	105								
22	2000																	17	19	27	36	50	72	89	103							
23	1999																		17	24	31	45	68	87	101							
24	1998																			17	21	28	42	63	82	97						
25	1997																				18	25	39	60	79	95						
26	1996																					18	23	36	55	77	93					
27	1995																						20	33	52	72	91					
28	1994																							19	30	50	71	90				
29	1993																								19	27	48	69	89			
30	1992																									26	45	67	87			
31	1991																										24	42	64	84		
32	1990																											20	39	61	82	
33	1989																												20	38	59	79
34	1988																													35	57	79
35	1987																													34	57	78
36	1986																													33	51	77
37	1985																													31	50	73
38	1984																													26	48	69
39	1983																													26	44	67
40	1982																													24	43	66

Minimum percent good factor of ten (10) percent is applied for lien date 2022

2022 Lien Date CHART "I"

Source: BOE AH 581/CAA
 Industrial Composite Factors derived using AH 581 Table 2 and 4 for 2022

TABLE B Industrial Composite Factors																						
Life Yrs	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	20	22	25	30	35	40	
AGE	YEAR	I03	I04	I05	I06	I07	I08	I09	I10	I11	I12	I13	I14	I15	I17	I18	I20	I22	I25	I30	I35	I40
1	2021	66	74	80	83	86	88	89	90	91	92	93	94	94	95	95	96	96	97	98	98	99
2	2020	39	56	65	73	78	83	86	88	90	93	94	95	96	98	99	100	101	102	104	105	106
3	2019	18	34	47	57	64	70	75	78	81	85	87	89	90	94	95	96	98	100	102	103	105
4	2018	10	18	32	43	52	59	66	70	75	78	81	84	86	89	92	94	96	98	102	104	106
5	2017	10	10	19	30	39	49	56	61	67	71	75	78	81	86	88	92	94	97	102	104	107
6	2016		10	11	20	28	37	46	53	59	63	68	71	75	81	83	87	90	95	99	103	106
7	2015			11	12	20	28	35	44	50	55	60	65	68	76	78	83	86	92	98	101	105
8	2014				11	13	20	27	35	42	48	52	58	62	69	73	79	83	88	95	100	104
9	2013				11	11	14	20	28	34	41	46	52	56	64	67	73	79	85	92	98	102
10	2012					11	11	16	22	27	34	39	45	50	58	62	69	75	81	91	97	102
11	2011						11	11	16	22	27	33	39	44	53	58	65	71	79	89	95	101
12	2010							11	13	18	23	28	34	39	49	53	62	68	77	87	95	101
13	2009								11	14	18	23	28	33	43	48	55	63	72	83	92	98
14	2008								11	12	14	19	24	28	38	44	51	59	69	81	91	97
15	2007									12	12	16	20	25	35	40	49	57	67	81	90	98
16	2006										12	14	16	22	31	35	45	53	64	79	90	98
17	2005											12	14	18	27	32	41	50	62	77	90	98
18	2004												13	16	23	29	38	47	60	76	89	99
19	2003													13	14	21	26	35	44	57	76	100
20	2002														14	18	23	30	40	53	71	97
21	2001															15	18	27	35	49	67	94
22	2000																14	17	24	32	44	92
23	1999																	14	22	28	40	90
24	1998																	14	19	25	37	87
25	1997																		16	22	35	85
26	1996																		14	21	32	83
27	1995																			18	30	82
28	1994																			17	27	81
29	1993																			15	24	79
30	1992																				23	77
31	1991																				21	75
32	1990																				18	73
33	1989																				16	71
34	1988																					71
35	1987																				32	70
36	1986																				31	69
37	1985																				29	66
38	1984																				28	63
39	1983																				24	60
40	1982																				24	59

Minimum percent good factor of nine (9) percent is applied for lien date 2022

2022 Lien Date CHART "AG"

Source: BOE AH 581/CAA

Agricultural Mobile Equipment Composite Factors derived using AH 581 Table 3 and 6 for 2022

Agricultural Non-Mobile Equipment Composite Factors derived using AH 581 Table 3 and 4 for 2022

TABLE C							
Agricultural Mobile Equipment Composite Factors							
Year	Age	Except Harvesters			Harvesters		
		New	Used	Average	New	Used	Average
		AM4	AM5	AM6	AH7	AH8	AH9
2021	1	78	92	85	74	90	82
2020	2	74	87	81	68	83	75
2019	3	70	82	76	62	75	69
2018	4	65	76	71	56	67	62
2017	5	59	71	65	49	60	55
2016	6	54	64	60	44	53	48
2015	7	49	58	53	38	46	43
2014	8	44	53	49	34	41	37
2013	9	41	48	44	30	36	34
2012	10	36	44	40	25	31	29
2011	11	33	39	37	23	28	26
2010	12	32	38	36	22	27	24
2009	13	30	36	34	19	23	22
2008	14	29	35	32		21	
2007	15	28	32	31		20	
2006	16	26	30	29		20	
2005	17		28				
2004	18		27				

No minimum percent good intended

Agricultural Non-Mobile Equipment Composite Factors				
Year	Age	Misc	Fixtures	Wind/Frost
		10 Yr	15 Yr	25 Yr
		AG1	AG2	AG3
2021	1	90	94	97
2020	2	86	93	100
2019	3	77	89	99
2018	4	69	85	97
2017	5	60	80	96
2016	6	52	74	93
2015	7	43	67	90
2014	8	34	61	87
2013	9	28	56	85
2012	10	22	50	81
2011	11	16	44	79
2010	12	13	39	77
2009	13		34	74
2008	14		29	72
2007	15		27	70
2006	16		23	68
2005	17		19	65
2004	18		17	64
2003	19		18	61
2002	20			57
2001	21			53
2000	22			49
1999	23			44
1998	24			41
1997	25			38
1996	26			35
1995	27			33
1994	28			30
1993	29			27
1992	30			26
1991	31			25
1990	32			23
1989	33			23

2Fixed agricultural property for lien date 2022

2022 Lien Date CHART "CST"

Source: BOE AH 581/CAA

Construction Mobile Equipment Composite Factors derived using AH 581 Table 3 and 5 for 2022

Construction Non-Mobile Equipment Composite Factors derived using AH 581 Table 3 and 4 for 2022

TABLE D				
Construction Mobile Equipment Composite Factors				
Year	Age	New	Used	Average
		CM1	CM2	CM3
2021	1	74	91	83
2020	2	69	84	77
2019	3	64	78	71
2018	4	61	75	69
2017	5	57	69	64
2016	6	53	66	60
2015	7	48	59	54
2014	8	44	54	49
2013	9	41	50	46
2012	10	37	46	42
2011	11	35	43	39
2010	12	34	41	37
2009	13	31	37	35
2008	14	29	36	33
2007	15	28	35	32
2006	16	27	32	30
2005	17	24	29	26
2004	18	20	27	23
2003	19	19	21	21
2002	20	18	18	18
2001	21		15	

No minimum percent good intended

Construction Non-Mobile Equipment Composite Factors				
Year	Age	12 YR	15 YR	25 YR
		CS1	CS2	CS3
2021	1	92	94	97
2020	2	88	92	98
2019	3	82	87	96
2018	4	77	84	97
2017	5	68	78	94
2016	6	61	72	92
2015	7	54	66	89
2014	8	46	60	85
2013	9	40	55	83
2012	10	34	49	80
2011	11	28	45	80
2010	12	23	40	79
2009	13	18	34	74
2008	14	15	29	72
2007	15	14	26	69
2006	16		23	66
2005	17		19	65
2004	18		17	64
2003	19		16	61
2002	20			57
2001	21			53
2000	22			48
1999	23			44
1998	24			41
1997	25			38
1996	26			35
1995	27			33
1994	28			30
1993	29			26
1992	30			25
1991	31			24
1990	32			20
1989	33			20
1988	34			20

Minimum percent good factor of ten (10) percent is applied to construction property for lien date 2022

2022 Lien Date

Source: BOE AH 581/CAA

CHART "PC"

TABLE E			
AH 581 Table 7			
Non-Production Computer Valuation Factors			
Year	Age	Personal Computers	Local Area Network Equipment (Plus Mainframe Computers)
		PC1	PC2
2021	1	54	73
2020	2	39	47
2019	3	24	30
2018	4	15	19
2017	5	10	12
2016	6	6	8
2015	7	4	5
2014	8	2	3
2013	9	2	2

CHART "MISC"

TABLE F			
AH 581 Table 8			
Semiconductor Manufacturing Equipment & Fixtures Valuation Factors			
Year	Age	Machinery & Equipment	Fixtures Valuation
		SM1	SM2
2021	1	78	90
2020	2	61	88
2019	3	46	78
2018	4	34	70
2017	5	25	61
2016	6	18	53
2015	7	12	44
2014	8	8	35
2013	9		28
2012	10		22
2011	11		16
2010	12		13
2009	13		13
2008	14		13
2007	15		13
2006	16		13
2005	17		13

2022 Lien Date

Source: BOE AH 581/CAA

CHART "MISC"

TABLE G AH 581 Table 9 Biopharmaceutical Industry Equipment & Fixtures Valuation Factors					
		Schedule A			Schedule B
Year	Age	Machinery & Equipment	Other Equipment	Tools, Molds, Dies Jigs	Fixtures
		B01	B02	B03	B04
2021	1	83	90	88	90
2020	2	73	88	83	88
2019	3	57	78	70	78
2018	4	43	70	59	70
2017	5	30	61	49	61
2016	6	20	53	37	53
2015	7	12	44	28	44
2014	8	12	35	20	35
2013	9	12	28	14	28
2012	10	12	22	12	22
2011	11	12	16	12	16
2010	12	12	13	12	13
Prior		12	13	12	13

CHART "MISC"

TABLE H AH 581 Table 10 Document Processor Valuation Factors		
Year	Age	Document Processor DP1
2021	1	58
2020	2	47
2019	3	32
2018	4	28
2017	5	23
2016	6	19
2015	7	15
2014	8	13
2013	9	10
2012	10	10
Prior		10

2022 Lien Date

Source: BOE AH 581/CAA

CHART "MISC"

TABLE I AH 581 Table 11 Offset Lithographic Printing Presses Valuation Factors		
Year	Age	Offset Lithographic Printing Presses
		DP2
2021	1	91
2020	2	82
2019	3	74
2018	4	66
2017	5	58
2016	6	50
2015	7	43
2014	8	37
2013	9	31
2012	10	23
2011	11	20
2010	12	17
2009	13	13
Prior		10

CHART "MISC"

TABLE J Set Top Box Valuation Factors		
Year	Age	Set Top Box
		STB
2021	1	68
2020	2	47
2019	3	31
2018	4	19
2017	5	11
2016	6	6
2015	7	2
Prior		2

Minimum percent good factor of two (2) percent is applied for lien date 2022

2022 Lien Date

Source: BOE AH 581/CAA

CHART "UT"

TABLE K Untrended Factors					
Year	Age	4 YR	6 YR	8 YR	10 YR
		UT4	UT6	UT8	UT10
2021	1	74	83	88	90
2020	2	51	67	76	81
2019	3	31	52	64	71
2018	4	16	38	52	62
2017	5	10	26	42	53
2016	6		17	32	45
2015	7		10	24	37
2014	8			17	29
2013	9			12	23
2012	10			10	18
2011	11				13
2010	12				10
Prior					

**Minimum percent good factor of ten (10) percent
is applied for lien date 2022**

2022 Lien Date

Source: BOE AH 581/CAA

CHART "GM"

TABLE L		
Electronic Slot Machines Valuation Factors		
Year	Age	Electronic Slot Machines
		GM1
2021	1	72
2020	2	53
2019	3	38
2018	4	28
2017	5	21
2016	6	14
2015	7	6
Prior		6

CHART "GM"

TABLE M		
Mechanical Slot Machines & Other Gaming Equipment Valuation Factors		
Year	Age	Mechanical Slot Machine & Other Gaming Equip
		GM2
2020	1	88
2019	2	77
2018	3	68
2017	4	60
2016	5	54
2015	6	47
2014	7	42
2013	8	36
2012	9	32
2011	10	28
2010	11	24
2009	12	20
2008	13	16
2007	14	11
2006	15	7
Prior		7

Tables L & M factors are derived using the State of Nevada Dept of Taxation Personal Property Manual, Valuation Guidelines 2022-2023

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

Year Acq	10	25
2021	90	97
2020	81	94
2019	71	91
2018	62	87
2017	53	84
2016	45	81
2015	37	78
2014	29	74
2013	23	71
2012	18	67
2011	13	64
2010	10	61
2009	10	57
2008	10	54
2007	10	50
2006	10	47
2005		44
2004		41
2003		38
2002		35
2001		32
2000		29
1999		26
1998		24
1997		22
1996		20
1995		18
1994		16
1993		14
1992		13
1991		12
1990		10
1989		10
1988		10
1987		10
1986		10
1985		10
1984		10
1983		10
1982		10

MAXIMUM RECOMMENDED EQUIPMENT INDEX FACTOR

YEAR	RULE	ROUNDED		
3	1.25	3.75	4	year end
4	1.25	5.00	5	year end
5	1.25	6.25	6	year end
6	1.25	7.50	8	year end
7	1.25	8.75	9	year end
8	1.25	10.00	10	year end
9	1.25	11.25	11	year end
10	1.25	12.50	13	year end
11	1.25	13.75	14	year end
12	1.25	15.00	15	year end
13	1.25	16.25	16	year end
14	1.25	17.50	18	year end
15	1.25	18.75	19	year end
17	1.25	21.25	21	year end
18	1.25	22.50	23	year end
20	1.25	25.00	25	year end
22	1.25	27.50	28	year end
25	1.25	31.25	31	year end
30	1.25	37.50	38	year end
35	1.25	43.75	44	year end
40	1.25	50.00	50	year end

Use a maximum equipment index factor when valuing equipment.

The exception to this rule is when there is an indexing recommendation

Ex: Untrended, Copier, Biotech, Computers, Offset Printing Presses, & Semiconductor. If Untrended, minimum % good of 10% is applied directly to the Business factor.