

## 2023 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 and Table 3 for Index
Agriculture/Mobile Harvester New	AH7	AG			Use AH581 Table 6 and Table 3 for Index
Agriculture/Mobile Harvester Used	AH8	AG			Use AH581 Table 6 and Table 3 for Index
Agriculture/Mobile Non-Harvester Avg	AM6	AG			Use AH581 Table 6 and Table 3 for Index
Agriculture/Mobile Non-Harvester New	AM4	AG			Use AH581 Table 6 and Table 3 for Index
Agriculture/Mobile Non-Harvester Used	AM5	AG			Use AH581 Table 6 and Table 3 for Index
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	
Breweries	I15	I	15	Table 4 and apply minimum percent good	

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Category Description	Code	Chart	Life (In Years)	Minimum % Good	Remarks
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 M	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	Life revised in 2008 from 20 to 30 years
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	
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

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Category Description	Code	Chart	Life (In Years)	Minimum % Good	Remarks
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	Reviewed 2022, refer to <a href="http://www.calassessor.org">www.calassessor.org</a>
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 <a href="http://www.calassessor.org">www.calassessor.org</a>
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	
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	

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Category Description	Code	Chart	Life (In Years)	Minimum % Good	Remarks
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	
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	

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Category Description	Code	Chart	Life (In Years)	Minimum % Good	Remarks
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

**2023 Lien Date**

**CHART "C"**

Source: BOE AH 581/CAA  
 Commercial Composite Factors derived using AH 581 Table 1 and 4 for 2023

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	2022	66	74	80	83	86	88	89	90	91	92	93	93	94	95	95	96	96	97	98	98	98
2	2021	41	59	69	77	83	86	90	93	95	97	99	100	101	104	104	106	107	108	109	110	112
3	2020	20	39	54	64	73	79	85	89	93	95	99	100	103	105	106	109	111	113	116	118	119
4	2019	13	20	35	47	58	66	72	78	83	87	89	93	96	100	101	105	107	110	113	116	118
5	2018	13	13	21	34	44	53	62	69	74	79	83	87	91	96	98	101	105	109	113	117	120
6	2017		13	14	22	32	43	51	59	66	73	77	82	86	92	95	100	104	108	115	119	122
7	2016			14	14	23	33	41	50	58	63	70	75	80	87	90	97	101	106	113	119	121
8	2015				14	15	23	32	40	48	55	60	66	71	79	84	89	95	101	108	114	119
9	2014				14	14	17	23	32	39	46	52	58	63	73	77	84	90	97	106	112	117
10	2013					14	14	18	24	31	38	45	52	57	67	71	78	85	94	104	111	116
11	2012						14	14	18	26	31	38	44	50	61	65	74	81	89	101	109	115
12	2011							14	15	20	26	32	38	45	55	61	70	77	87	99	107	115
13	2010								15	16	21	27	33	39	51	55	66	73	83	97	107	115
14	2009								15	15	16	21	27	33	45	49	60	69	79	94	104	112
15	2008									15	15	18	23	29	40	44	55	64	77	92	103	112
16	2007										15	16	19	24	35	40	51	60	73	90	103	112
17	2006											16	17	22	32	37	48	58	71	90	105	115
18	2005												17	19	28	33	45	54	69	90	104	116
19	2004												17	19	26	30	43	52	68	91	107	120
20	2003													19	21	27	38	48	65	88	107	120
21	2002														19	23	33	44	60	83	102	118
22	2001														19	20	29	39	55	80	99	115
23	2000															20	25	35	51	74	96	112
24	1999															20	24	32	46	72	92	110
25	1998																20	28	42	66	88	106
26	1997																20	24	38	63	85	103
27	1996																	23	35	59	80	100
28	1995																	21	31	54	77	98
29	1994																	21	30	52	75	97
30	1993																		27	49	73	95
31	1992																		25	47	70	93
32	1991																		23	44	66	89
33	1990																		23	40	63	87
34	1989																			38	60	84
35	1988																			35	60	83
36	1987																			34	58	84
37	1986																			32	53	80
38	1985																			30	51	76
39	1984																			27	50	72
40	1983																			27	45	71

Minimum percent good factor of ten (10) percent is applied for lien date 2023

**2023 Lien Date**

CHART "I"

Source: BOE AH 581/CAA  
 Industrial Composite Factors derived using AH 581 Table 2 and 4 for 2023

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	2022	66	74	80	83	86	88	89	90	91	92	93	93	94	95	95	96	96	97	98	98	98
2	2021	40	57	67	75	81	84	87	91	93	94	96	97	99	101	101	103	104	105	106	108	109
3	2020	19	38	52	62	70	76	82	86	90	92	96	97	99	102	103	105	108	109	113	114	115
4	2019	11	20	34	45	56	63	70	76	81	84	87	90	93	96	98	101	104	106	110	112	115
5	2018	11	11	20	33	43	51	60	66	71	76	80	84	88	93	94	98	101	105	109	113	115
6	2017		11	12	20	31	41	49	56	63	69	73	78	82	87	90	95	99	102	109	113	115
7	2016			12	13	22	31	39	47	55	60	66	70	75	82	85	91	95	100	107	112	114
8	2015				12	14	22	30	38	46	52	57	62	68	75	79	85	90	96	103	108	113
9	2014				12	16	22	30	37	43	50	55	60	69	73	80	85	92	101	106	111	
10	2013					12	12	17	23	29	36	43	49	55	64	68	74	81	89	98	105	110
11	2012						12	12	17	24	29	36	42	47	58	62	70	76	84	95	103	109
12	2011							12	14	19	24	30	35	42	52	57	65	72	82	92	101	107
13	2010								13	15	20	25	31	36	48	52	62	69	78	91	101	108
14	2009									13	13	15	20	25	31	42	46	56	64	74	88	105
15	2008										13	13	17	21	27	37	41	51	59	71	85	103
16	2007											13	15	18	22	32	37	47	56	68	84	104
17	2006												13	15	20	29	33	44	53	65	82	104
18	2005													14	17	25	30	41	48	62	81	105
19	2004														14	15	23	26	37	45	60	105
20	2003															15	19	24	34	42	57	106
21	2002																17	20	29	39	52	103
22	2001																	15	17	25	34	100
23	2000																		15	22	31	97
24	1999																		15	21	28	95
25	1998																			17	24	92
26	1997																			16	21	89
27	1996																				20	87
28	1995																				18	86
29	1994																				16	85
30	1993																					82
31	1992																				23	80
32	1991																				21	77
33	1990																				20	75
34	1989																				18	73
35	1988																					72
36	1987																					73
37	1986																					70
38	1985																					66
39	1984																					63
40	1983																					62

Minimum percent good factor of nine (9) percent is applied for lien date 2023

Source: BOE AH 581/CAA  
 Agricultural Mobile Equipment Composite Factors derived using AH 581 Table 3 and 6 for 2023  
 Agricultural Non-Mobile Equipment Composite Factors derived using AH 581 Table 3 and 4 for 2023

TABLE C Agricultural Mobile Equipment Composite Factors							
Year	Age	Except Harvesters			Harvesters		
		New	Used	Average	New	Used	Average
		AM4	AM5	AM6	AH7	AH8	AH9
2022	1	78	92	85	74	90	82
2021	2	80	93	87	73	89	81
2020	3	77	91	85	69	83	76
2019	4	72	84	78	62	74	68
2018	5	66	79	72	55	67	61
2017	6	61	72	67	49	59	54
2016	7	55	66	60	43	52	48
2015	8	50	59	55	38	46	42
2014	9	45	53	49	33	40	37
2013	10	41	49	45	29	35	33
2012	11	37	44	41	26	32	29
2011	12	35	42	39	24	29	27
2010	13	33	40	37	22	26	24
2009	14	32	38	35		24	
2008	15	30	35	33		21	
2007	16	29	33	32		22	
2006	17		31				
2005	18		29				

No minimum percent good intended

TABLE N Agricultural Non-Mobile Equipment Composite Factors				
Year	Age	Misc	Fixtures	Wind/Frost
		10 Yr	15 Yr	25 Yr
		AG1	AG2	AG3
2022	1	90	94	97
2021	2	92	100	107
2020	3	86	99	109
2019	4	77	94	108
2018	5	67	89	107
2017	6	57	83	103
2016	7	47	76	101
2015	8	38	69	98
2014	9	31	61	93
2013	10	23	56	91
2012	11	18	48	86
2011	12	14	43	84
2010	13		37	81
2009	14		32	78
2008	15		29	76
2007	16		24	73
2006	17		21	71
2005	18		18	67
2004	19		19	65
2003	20			62
2002	21			57
2001	22			53
2000	23			50
1999	24			44
1998	25			41
1997	26			37
1996	27			34
1995	28			31
1994	29			30
1993	30			26
1992	31			25
1991	32			25

Fixed agricultural property for lien date 2023



Source: BOE AH 581/CAA

Construction Mobile Equipment Composite Factors derived using AH 581 Table 3 and 5 for 2023

Construction Non-Mobile Equipment Composite Factors derived using AH 581 Table 3 and 4 for 2023

TABLE D Construction Mobile Equipment Composite Factors				
Year	Age	New	Used	Average
		CM1	CM2	CM3
2022	1	74	91	83
2021	2	71	87	80
2020	3	68	84	76
2019	4	63	78	71
2018	5	61	74	68
2017	6	57	71	65
2016	7	52	64	58
2015	8	47	58	53
2014	9	44	54	49
2013	10	39	48	44
2012	11	37	45	41
2011	12	35	44	39
2010	13	34	41	38
2009	14	31	38	35
2008	15	29	36	33
2007	16	28	34	31
2006	17	24	31	28
2005	18	21	27	24
2004	19	20	22	22
2003	20	19	19	19
2002	21		16	

No minimum percent good intended

TABLE O Construction Non-Mobile Equipment Composite Factors				
Year	Age	12 YR	15 YR	25 YR
		CS1	CS2	CS3
2022	1	92	94	97
2021	2	91	95	106
2020	3	86	93	102
2019	4	79	87	100
2018	5	73	84	100
2017	6	66	78	98
2016	7	57	71	95
2015	8	50	65	92
2014	9	41	58	88
2013	10	34	52	85
2012	11	29	46	83
2011	12	24	42	82
2010	13	20	36	78
2009	14	16	31	75
2008	15	15	28	73
2007	16		22	69
2006	17		20	66
2005	18		18	64
2004	19		17	63
2003	20			60
2002	21			55
2001	22			50
2000	23			47
1999	24			42
1998	25			39
1997	26			36
1996	27			33
1995	28			29
1994	29			28
1993	30			24
1992	31			23
1991	32			21
1990	33			21
1989	34			21

Minimum percent good factor of ten (10) percent is applied to construction property for lien date 2023

**2023 Lien Date**

Source: BOE AH 581/CAA

CHART "PC"

TABLE E AH 581 Table 7 Non-Production Computer Valuation Factors			
		Personal Computers	Local Area Network Equipment (Plus Mainframe Computers)
Year	Age	PC1	PC2
2022	1	54	73
2021	2	39	47
2020	3	24	30
2019	4	15	19
2018	5	10	12
2017	6	6	8
2016	7	4	5
2015	8	2	3
2014	9	2	2

CHART "MISC"

TABLE F AH 581 Table 8 Semiconductor Manufacturing Equipment & Fixtures Valuation Factors			
		Machinery & Equipment	Fixtures Valuation
Year	Age	SM1	SM2
2022	1	78	90
2021	2	61	91
2020	3	46	86
2019	4	34	76
2018	5	25	66
2017	6	18	56
2016	7	12	47
2015	8	8	38
2014	9		30
2013	10		23
2012	11		17
2011	12		14

**2023 Lien Date**

Source: BOE AH 581/CAA

**CHART "MISC"**

<b>TABLE G</b> <b>AH 581 Table 9</b> <b>Biopharmaceutical Industry Equipment &amp; Fixtures Valuation Factors</b>					
		Schedule A			Schedule B
Year	Age	Machinery & Equipment	Other Equipment	Tools, Molds, Dies Jigs	Fixtures
		B01	B02	B03	B04
2022	1	83	90	88	90
2021	2	75	91	84	91
2020	3	62	86	76	86
2019	4	45	76	63	76
2018	5	33	66	51	66
2017	6	20	56	41	56
2016	7	13	47	31	47
2015	8	13	38	22	38
2014	9	13	30	16	30
2013	10	13	23	13	23
2012	11	13	17	13	17
2011	12	13	14	13	14
2010	13	13	14	13	14

**CHART "MISC"**

<b>TABLE H</b> <b>AH 581 Table 10</b> <b>Document Processor Valuation Factors</b>		
Year	Age	Document Processor DP1
2022	1	58
2021	2	47
2020	3	32
2019	4	28
2018	5	23
2017	6	19
2016	7	15
2015	8	13
2014	9	10
2013	10	10
Prior		10

**2023 Lien Date**

Source: BOE AH 581/CAA

**CHART "MISC"**

<b>TABLE I</b>		
<b>AH 581 Table 11</b>		
<b>Offset Lithographic Printing Presses Valuation Factors</b>		
<b>Year</b>	<b>Age</b>	<b>Offset Lithographic Printing Presses</b>
		<b>DP2</b>
2022	1	91
2021	2	82
2020	3	74
2019	4	66
2018	5	58
2017	6	50
2016	7	43
2015	8	37
2014	9	31
2013	10	23
2012	11	20
2011	12	17
2010	13	13
Prior		10

**CHART "MISC"**

<b>TABLE J</b>		
<b>Set Top Box Valuation Factors</b>		
<b>Year</b>	<b>Age</b>	<b>Set Top Box</b>
		<b>STB</b>
2022	1	68
2021	2	47
2020	3	31
2019	4	19
2018	5	11
2017	6	6
2016	7	2
Prior		2

**Minimum percent good factor of two (2) percent is applied for lien date 2023**

# 2023 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
2022	1	74	83	88	90
2021	2	51	67	75	81
2020	3	31	51	63	71
2019	4	16	37	52	62
2018	5	10	26	41	53
2017	6		16	32	44
2016	7		10	24	36
2015	8			17	29
2014	9			12	23
2013	10			10	17
2012	11				13
2011					10

**Minimum percent good factor of ten (10) percent is applied for lien date 2023**

## 2023 Lien Date

Source: BOE AH 581/CAA

### CHART "GM"

<b>TABLE L</b>		
<b>Electronic Slot Machines Valuation Factors</b>		
		<b>Electronic Slot Machines</b>
<b>Year</b>	<b>Age</b>	<b>GM1</b>
2022	1	80
2021	2	59
2020	3	42
2019	4	31
2018	5	23
2017	6	15
2016	7	6
Prior		6

### CHART "GM"

<b>TABLE M</b>		
<b>Mechanical Slot Machines &amp; Other Gaming Equipment Valuation Factors</b>		
		<b>Mechanical Slot Machine &amp; Other Gaming Equip</b>
<b>Year</b>	<b>Age</b>	<b>GM2</b>
2022	1	97
2021	2	86
2020	3	75
2019	4	66
2018	5	60
2017	6	52
2016	7	47
2015	8	41
2014	9	36
2013	10	31
2012	11	26
2011	12	22
2010	13	18
2009	14	13
2008	15	7
Prior		7

Tables L & M factors are derived using the State of Nevada Dept of Taxation Personal Property Manual, Valuation Guidelines 2023-2024

**2023 Lien Date**

**Index Factors**

Source: BOE AH 581/CAA

Year Acq.	Table 1 Commercial	Table 2 Industrial	Table 3 Agricultural	Table 3 Construction	Year
2022	100	100	100	100	1
2021	115	112	114	108	2
2020	125	121	121	113	3
2019	126	122	124	115	4
2018	130	125	127	120	5
2017	135	128	129	122	6
2016	138	130	131	123	7
2015	137	130	132	124	8
2014	138	131	133	125	9
2013	140	133	136	127	10
2012	142	134	137	131	11
2011	145	136	140	136	12
2010	149	140	144	140	13
2009	149	140	147	141	14
2008	153	141	152	145	15
2007	158	147	153	149	16
2006	166	151	164	153	17
2005	173	156	168	159	18
2004	185	162	177	169	19
2003	191	169	182	175	20
2002	193	169	185	178	21
2001	195	169	188	180	22
2000	196	170	191	181	23
1999	200	172	193	182	24
1998	200	173	195	185	25
1997	202	175	197	189	26
1996	205	178	200	192	27
1995	208	182	205	196	28
1994	215	188	214	201	29
1993	221	191	219	203	30
1992	226	195	226	209	31
1991	229	198	233	214	32
1990	234	203	241	221	33
1989	240	209	249	229	34
1988	252	219	260	240	35
1987	263	229	267	246	36
1986	267	233	268	252	37
1985	271	237	270	255	38
1984	275	242	271	259	39
1983	283	248	279	262	40

years	max index			
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

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

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



Year Acq	10	25
2022	90	97
2021	81	94
2020	71	90
2019	62	87
2018	53	84
2017	44	80
2016	36	77
2015	29	74
2014	23	70
2013	17	67
2012	13	63
2011	10	60
2010	10	56
2009	10	53
2008	10	50
2007		46
2006		43
2005		40
2004		37
2003		34
2002		31
2001		28
2000		26
1999		23
1998		21
1997		19
1996		17
1995		15
1994		14
1993		12
1992		11
1991		10
1990		10
1989		10
1988		10
1987		
1986		
1985		
1984		
1983		

## 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.