

2020 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
Airlines- Commercial			16 or 20- SL	Aircraft Blue Book	Methodology set by CAA Aircraft Subcommittee
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	

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Bowling Alleys	C15	C	15	Table 4 and apply minimum percent good	
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	

2020 Kings County Equipment and Category List

Category Description	Code	Chart	Life (In Years)	Minimum % Good	Remarks
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
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
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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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 percent good	
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 20-001

2020 Lien Date CHART "C"

Source: BOE AH 581/CAA
 Commercial Composite Factors derived using AH 581 Table 1 and 4 for 2020

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

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

2020 Lien Date CHART "I"

Source: BOE AH 581/CAA
 Industrial Composite Factors derived using AH 581 Table 2 and 4 for 2020

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	2019	66	75	80	84	86	88	90	91	92	93	93	94	95	95	96	96	97	97	98	98	99
2	2018	38	53	63	70	75	78	81	84	87	88	90	91	92	94	94	96	97	98	99	100	101
3	2017	17	33	46	55	63	69	73	77	80	83	85	87	88	91	92	94	95	98	100	101	102
4	2016	10	17	30	41	50	58	63	67	72	75	78	80	83	87	88	91	93	95	98	101	102
5	2015	10	10	18	28	37	46	52	59	63	67	71	74	77	81	83	87	89	92	96	98	101
6	2014		10	10	18	27	36	43	50	55	60	65	68	71	77	79	83	86	90	94	97	99
7	2013			10	11	20	27	35	41	48	53	58	62	65	72	74	78	83	87	93	96	99
8	2012				10	13	20	26	34	40	46	51	56	59	67	69	75	79	85	91	96	98
9	2011				10	10	13	20	27	34	39	45	50	55	63	66	72	76	83	90	95	99
10	2010					10	10	15	22	28	33	39	45	49	59	62	69	75	81	90	95	99
11	2009						10	12	16	22	28	33	39	44	53	56	64	70	77	86	93	98
12	2008							10	13	17	22	28	32	38	48	52	59	66	74	85	92	96
13	2007								11	13	18	24	29	34	45	48	57	64	74	85	93	99
14	2006								11	11	15	20	25	30	40	45	53	61	71	83	93	99
15	2005									11	13	17	22	26	36	41	50	59	69	83	92	100
16	2004										12	15	18	22	33	37	48	55	67	82	92	102
17	2003											12	15	19	29	34	44	53	66	81	93	103
18	2002												12	16	25	30	40	48	60	78	90	100
19	2001												12	14	21	25	35	44	57	75	88	98
20	2000													12	18	22	31	39	53	71	85	96
21	1999														15	20	28	36	49	69	83	94
22	1998														13	17	24	32	45	65	80	92
23	1997														13	14	21	29	41	61	77	90
24	1996															13	19	26	39	59	75	90
25	1995																18	24	36	56	74	89
26	1994																15	23	33	53	73	88
27	1993																13	19	31	51	70	87
28	1992																	17	28	49	68	85
29	1991																	16	26	45	66	82
30	1990																	14	25	43	63	83
31	1989																		22	41	61	80
32	1988																		20	39	61	80
33	1987																		19	39	60	80
34	1986																		15	36	57	79
35	1985																		15	33	54	75
36	1984																			32	51	75
37	1983																			30	48	72
38	1982																			27	47	70
39	1981																			27	48	69
40	1980																			23	48	74

Minimum percent good factor of nine (9) percent is applied for lien date 2020

2020 Lien Date CHART "AG"

Source: BOE AH 581/CAA

Agricultural Mobile Equipment Composite Factors derived using AH 581 Table 3 and 6 for 2020

Agricultural Non-Mobile Equipment Composite Factors derived using AH 581 Table 3 and 4 for 2020

TABLE C							
Agricultural Mobile Equipment Composite Factors							
		Except Harvesters			Harvesters		
Year	Age	New	Used	Average	New	Used	Average
		AM4	AM5	AM6	AH7	AH8	AH9
2019	1	78	92	85	74	90	82
2018	2	72	84	78	66	80	73
2017	3	67	79	74	60	72	66
2016	4	61	72	67	53	64	58
2015	5	56	66	61	46	57	51
2014	6	51	60	56	41	50	45
2013	7	46	55	51	36	44	41
2012	8	42	50	47	32	39	36
2011	9	38	45	42	28	34	32
2010	10	35	42	39	25	30	28
2009	11	32	38	36	23	27	25
2008	12	31	37	34	21	26	23
2007	13	30	36	34	19	23	22
2006	14	29	35	32		21	
2005	15	27	31	30		19	
2004	16	26	30	29		20	
2003	17		28				
2002	18		26				
2001	19						

No minimum percent good intended

Agricultural Non-Mobile Equipment Composite Factors				
		Misc	Fixtures	Wind/Frost
Year	Age	10 Yr	15 Yr	25 Yr
		AG1	AG2	AG3
2019	1	91	95	97
2018	2	84	92	98
2017	3	77	87	97
2016	4	67	83	94
2015	5	59	77	92
2014	6	50	71	90
2013	7	42	66	88
2012	8	34	60	85
2011	9	27	55	84
2010	10	22	50	82
2009	11	17	45	80
2008	12	14	41	79
2007	13		36	79
2006	14		32	76
2005	15		27	73
2004	16		24	73
2003	17		21	71
2002	18		18	66
2001	19		17	62
2000	20			59
1999	21			55
1998	22			51
1997	23			46
1996	24			44
1995	25			40
1994	26			38
1993	27			36
1992	28			33
1991	29			30
1990	30			29
1989	31			26
1988	32			24
1987	33			22

Minimum percent good factor of eleven (11) percent is applied to fixed agricultural property for lien date 2020

2020 Lien Date CHART "CST"

Source: BOE AH 581/CAA

Construction Mobile Equipment Composite Factors derived using AH 581 Table 3 and 5 for 2020

Construction Non-Mobile Equipment Composite Factors derived using AH 581 Table 3 and 4 for 2020

TABLE D				
Construction Mobile Equipment Composite Factors				
Year	Age	New	Used	Average
		CM1	CM2	CM3
2019	1	74	91	83
2018	2	69	85	78
2017	3	63	78	70
2016	4	58	72	66
2015	5	55	66	61
2014	6	51	63	58
2013	7	46	57	52
2012	8	43	53	49
2011	9	41	51	46
2010	10	38	46	43
2009	11	34	41	38
2008	12	33	40	37
2007	13	31	38	35
2006	14	29	36	33
2005	15	28	35	32
2004	16	28	34	31
2003	17	24	30	27
2002	18	20	26	23
2001	19	19	20	20
2000	20	17	17	17
1999	21		14	

No minimum percent good intended

Construction Non-Mobile Equipment Composite Factors				
Year	Age	12 YR	15 YR	25 YR
		CS1	CS2	CS3
2019	1	93	95	97
2018	2	89	93	100
2017	3	82	87	97
2016	4	74	83	94
2015	5	67	77	92
2014	6	61	72	90
2013	7	54	66	88
2012	8	47	61	87
2011	9	41	58	87
2010	10	35	52	85
2009	11	29	46	82
2008	12	24	42	81
2007	13	20	36	79
2006	14	16	32	76
2005	15	14	28	75
2004	16		25	75
2003	17		21	73
2002	18		18	68
2001	19		16	64
2000	20			60
1999	21			55
1998	22			51
1997	23			48
1996	24			45
1995	25			41
1994	26			38
1993	27			35
1992	28			33
1991	29			30
1990	30			29
1989	31			26
1988	32			24
1987	33			22
1986	34			20

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

2020 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
2019	1	54	73
2018	2	39	47
2017	3	24	30
2016	4	15	19
2015	5	10	12
2014	6	6	8
2013	7	4	5
2012	8	2	3
2011	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
2019	1	78	91
2018	2	61	84
2017	3	46	77
2016	4	34	67
2015	5	25	59
2014	6	18	50
2013	7	12	41
2012	8	8	34
2011	9		27
2010	10		22
2009	11		16
2008	12		13
2007	13		12
2006	14		12
2005	15		12
2004	16		12
2003	17		12

2020 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
2019	1	85	92	89	92
2018	2	71	85	80	85
2017	3	57	80	71	80
2016	4	43	71	60	71
2015	5	30	61	48	61
2014	6	19	53	38	53
2013	7	12	44	28	44
2012	8	11	36	21	36
2011	9	11	29	15	29
2010	10	11	23	12	23
2009	11	11	17	12	17
2008	12	11	13	12	13
Prior		11	12	12	12

CHART "MISC"

TABLE H AH 581 Table 10 Document Processor Valuation Factors		
Year	Age	Document Processor DP1
2019	1	58
2018	2	47
2017	3	32
2016	4	28
2015	5	23
2014	6	19
2013	7	15
2012	8	13
2011	9	10
2010	10	10
Prior		10

2020 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
2019	1	91
2018	2	82
2017	3	74
2016	4	66
2015	5	58
2014	6	50
2013	7	43
2012	8	37
2011	9	31
2010	10	23
2009	11	20
2008	12	17
2007	13	13
Prior		10

CHART "MISC"

TABLE J Set Top Box Valuation Factors		
Year	Age	Set Top Box
		STB
2019	1	68
2018	2	47
2017	3	31
2016	4	19
2015	5	11
2014	6	6
2013	7	2
Prior		2

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

2020 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
2019	1	75	84	88	91
2018	2	51	68	76	82
2017	3	31	52	65	73
2016	4	16	38	54	63
2015	5	10	26	43	55
2014	6		17	33	46
2013	7		10	25	38
2012	8			18	31
2011	9			12	24
2010	10			10	19
2009	11				14
2008	12				11
Prior					10

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

2020 Lien Date

Source: BOE AH 581/CAA

CHART "GM"

TABLE L		
Electronic Slot Machines Valuation Factors		
Year	Age	Electronic Slot Machines
		GM1
2019	1	72
2018	2	53
2017	3	38
2016	4	28
2015	5	21
2014	6	13
2013	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
2019	1	88
2018	2	78
2017	3	69
2016	4	60
2015	5	53
2014	6	46
2013	7	41
2012	8	36
2011	9	32
2010	10	28
2009	11	23
2008	12	19
2007	13	16
2006	14	12
2005	15	7
Prior		7

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