

2021 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
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	

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Category Description	Code	Chart	Life (In Years)	Minimum % Good	Remarks
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	
Textile Mill Products Manufacturing	I15	I	15	Table 4 and apply minimum percent good	

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

2021 Lien Date CHART "C"

Source: BOE AH 581/CAA
 Commercial Composite Factors derived using AH 581 Table 1 and 4 for 2021

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	2020	66	75	80	84	86	88	90	91	92	93	93	94	94	95	96	96	97	97	98	98	99
2	2019	37	52	62	69	73	77	80	83	85	86	88	89	90	92	92	93	94	96	97	98	98
3	2018	17	32	45	54	61	68	72	75	78	81	83	85	86	89	90	92	94	96	98	99	100
4	2017	11	17	30	41	51	57	64	68	72	76	79	81	83	87	89	91	93	96	99	100	103
5	2016	11	11	19	29	39	47	54	59	65	69	73	76	78	84	85	88	91	95	98	101	102
6	2015		11	11	19	28	36	44	51	56	61	65	68	73	77	80	84	87	91	96	99	101
7	2014			11	11	19	27	34	42	48	53	58	62	67	72	75	80	83	89	94	98	101
8	2013				11	12	20	27	34	40	46	52	56	60	67	71	76	81	85	92	96	100
9	2012				11	11	14	20	27	33	40	45	50	54	62	66	71	77	82	90	95	99
10	2011					11	12	15	21	27	34	39	45	50	58	63	68	74	81	89	95	100
11	2010						12	12	17	23	28	34	40	46	54	59	66	72	80	90	96	101
12	2009							12	13	18	23	29	33	39	49	52	61	67	75	86	93	99
13	2008								12	14	18	23	28	34	44	49	58	65	74	85	93	100
14	2007								12	13	15	19	25	30	41	46	55	62	72	85	94	100
15	2006									13	13	17	21	27	37	43	52	60	70	85	96	104
16	2005										13	14	18	23	33	39	48	57	69	84	95	105
17	2004											14	16	21	31	36	46	56	70	86	99	110
18	2003												15	18	26	32	43	52	67	86	99	110
19	2002												15	16	23	28	39	48	62	82	98	109
20	2001													16	20	25	34	44	58	78	95	106
21	2000														17	20	30	39	53	75	91	104
22	1999														16	19	27	37	51	72	90	102
23	1998															16	24	32	46	67	85	99
24	1997															16	21	29	42	65	83	99
25	1996																18	26	39	61	80	95
26	1995																16	23	37	57	78	95
27	1994																16	21	34	55	76	93
28	1993																	19	32	53	74	94
29	1992																	18	29	51	72	91
30	1991																		26	48	68	88
31	1990																		24	45	65	86
32	1989																		22	42	63	84
33	1988																		19	40	63	85
34	1987																		19	38	61	84
35	1986																			36	60	81
36	1985																			35	54	80
37	1984																			31	53	77
38	1983																			30	50	75
39	1982																			27	49	72
40	1981																			25	48	73

Minimum percent good factor of ten (10) percent is applied for lien date 2021

2021 Lien Date CHART "I"

Source: BOE AH 581/CAA
 Industrial Composite Factors derived using AH 581 Table 2 and 4 for 2021

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	2020	66	75	80	84	86	88	90	91	92	93	93	94	94	95	96	96	97	97	98	98	99
2	2019	37	52	62	69	73	77	80	83	85	86	88	89	90	92	92	93	94	96	97	98	98
3	2018	16	32	44	54	61	67	71	74	77	80	82	84	85	89	90	91	93	95	97	98	99
4	2017	10	17	30	40	50	56	63	67	71	74	77	80	82	86	87	89	91	94	98	99	101
5	2016	10	10	18	28	38	46	53	58	64	68	71	75	77	82	83	86	90	93	96	99	100
6	2015		10	10	18	27	36	43	50	55	59	64	67	71	76	79	82	85	90	94	97	99
7	2014			10	11	19	26	34	41	47	52	57	61	65	71	74	78	82	87	93	96	99
8	2013				10	12	20	26	33	40	45	51	55	59	66	69	75	79	84	90	95	98
9	2012				10	10	13	20	27	32	39	44	49	53	61	64	70	75	81	89	93	98
10	2011					10	10	15	20	26	33	38	44	49	57	61	67	72	79	87	93	97
11	2010						10	12	16	22	27	32	38	44	52	57	64	70	78	87	93	97
12	2009							10	13	17	22	28	32	38	48	51	59	65	73	84	90	96
13	2008								11	13	18	22	27	33	42	47	55	62	70	81	89	95
14	2007								11	11	15	18	24	29	39	44	52	60	70	82	90	96
15	2006									11	13	16	20	25	35	40	49	56	66	80	90	98
16	2005										11	13	17	22	31	36	45	53	65	79	89	98
17	2004											12	15	19	28	32	42	51	63	78	90	99
18	2003												12	17	23	29	39	47	61	77	90	99
19	2002												12	12	21	25	35	43	55	73	87	97
20	2001													12	18	22	31	39	51	70	85	95
21	2000														15	18	26	35	47	67	81	92
22	1999															13	17	24	32	45	63	79
23	1998															13	14	21	28	41	60	75
24	1997																13	19	26	37	58	73
25	1996																	16	23	35	54	72
26	1995																	15	21	33	51	70
27	1994																	13	18	31	49	67
28	1993																		17	28	47	66
29	1992																		14	25	45	64
30	1991																		14	23	42	60
31	1990																			22	40	58
32	1989																			20	38	57
33	1988																			17	36	55
34	1987																			15	34	55
35	1986																			15	32	53
36	1985																				31	48
37	1984																				28	48
38	1983																				26	45
39	1982																				24	43
40	1981																				22	44

Minimum percent good factor of nine (9) percent is applied for lien date 2021

2021 Lien Date CHART "AG"

Source: BOE AH 581/CAA

Agricultural Mobile Equipment Composite Factors derived using AH 581 Table 3 and 6 for 2021

Agricultural Non-Mobile Equipment Composite Factors derived using AH 581 Table 3 and 4 for 2021

TABLE C							
Agricultural Mobile Equipment Composite Factors							
Year	Age	Except Harvesters			Harvesters		
		New	Used	Average	New	Used	Average
		AM4	AM5	AM6	AH7	AH8	AH9
2020	1	78	92	85	74	90	82
2019	2	71	84	78	65	80	72
2018	3	67	79	74	60	72	66
2017	4	62	73	67	54	64	59
2016	5	56	67	62	46	57	52
2015	6	51	61	57	41	50	46
2014	7	46	55	51	36	44	41
2013	8	43	51	47	33	40	36
2012	9	39	46	42	29	34	32
2011	10	35	42	38	24	30	28
2010	11	32	38	36	23	27	25
2009	12	31	37	34	21	26	23
2008	13	29	35	33	19	23	21
2007	14	29	34	32		21	
2006	15	27	31	30		19	
2005	16	25	29	28		19	
2004	17		28				
2003	18		26				

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
2020	1	91	94	97
2019	2	84	91	97
2018	3	76	87	97
2017	4	67	82	95
2016	5	58	77	93
2015	6	50	72	90
2014	7	42	66	88
2013	8	34	61	86
2012	9	27	55	83
2011	10	21	50	81
2010	11	17	45	80
2009	12	13	40	77
2008	13		35	76
2007	14		32	75
2006	15		27	72
2005	16		24	70
2004	17		20	69
2003	18		18	66
2002	19		17	61
2001	20			58
2000	21			54
1999	22			51
1998	23			47
1997	24			42
1996	25			40
1995	26			37
1994	27			35
1993	28			33
1992	29			30
1991	30			27
1990	31			26
1989	32			24
1988	33			22

Fixed agricultural property for lien date 2021

2021 Lien Date CHART "CST"

Source: BOE AH 581/CAA

Construction Mobile Equipment Composite Factors derived using AH 581 Table 3 and 5 for 2021

Construction Non-Mobile Equipment Composite Factors derived using AH 581 Table 3 and 4 for 2021

TABLE D				
Construction Mobile Equipment Composite Factors				
Year	Age	New	Used	Average
		CM1	CM2	CM3
2020	1	74	91	83
2019	2	67	83	75
2018	3	64	78	71
2017	4	59	73	66
2016	5	55	67	62
2015	6	51	63	58
2014	7	46	57	52
2013	8	43	53	48
2012	9	40	49	45
2011	10	37	46	42
2010	11	35	42	38
2009	12	32	40	36
2008	13	31	37	35
2007	14	29	36	33
2006	15	27	34	31
2005	16	27	32	30
2004	17	24	30	27
2003	18	20	26	23
2002	19	19	20	20
2001	20	17	17	17
2000	21		14	

No minimum percent good intended

Construction Non-Mobile Equipment Composite Factors				
Year	Age	12 YR	15 YR	25 YR
		CS1	CS2	CS3
2020	1	93	94	97
2019	2	87	91	97
2018	3	83	88	98
2017	4	75	82	95
2016	5	68	77	93
2015	6	60	72	90
2014	7	53	66	88
2013	8	46	60	85
2012	9	40	55	84
2011	10	35	52	84
2010	11	29	47	83
2009	12	24	41	78
2008	13	19	36	77
2007	14	16	32	75
2006	15	14	27	72
2005	16		24	71
2004	17		21	70
2003	18		18	68
2002	19		16	63
2001	20			59
2000	21			54
1999	22			52
1998	23			47
1997	24			43
1996	25			41
1995	26			38
1994	27			35
1993	28			32
1992	29			29
1991	30			26
1990	31			25
1989	32			23
1988	33			19
1987	34			19

Minimum percent good factor of ten (10) percent is applied to construction property for lien date 2021

2021 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
2020	1	54	73
2019	2	39	47
2018	3	24	30
2017	4	15	19
2016	5	10	12
2015	6	6	8
2014	7	4	5
2013	8	2	3
2012	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
2020	1	78	91
2019	2	61	84
2018	3	46	74
2017	4	34	67
2016	5	25	58
2015	6	18	50
2014	7	12	41
2013	8	8	33
2012	9		27
2011	10		20
2010	11		16
2009	12		13
2008	13		12
2007	14		12
2006	15		12
2005	16		12
2004	17		12

2021 Lien Date

Source: BOE AH 581/CAA

CHART "MISC"

TABLE G AH 581 Table 9 Biopharmaceutical Industry Equipment & Fixtures Valuation Factors					
Year Age		Schedule A			Schedule B
		Machinery & Equipment	Other Equipment	Tools, Molds, Dies Jigs	Fixtures
		B01	B02	B03	B04
2020	1	85	92	89	92
2019	2	70	84	79	84
2018	3	56	77	69	77
2017	4	42	70	59	70
2016	5	30	62	49	62
2015	6	19	53	38	53
2014	7	12	44	28	44
2013	8	11	36	21	36
2012	9	11	29	14	29
2011	10	11	23	11	23
2010	11	11	17	11	17
2009	12	11	13	11	13
Prior		11	12	11	12

CHART "MISC"

TABLE H AH 581 Table 10 Document Processor Valuation Factors		
Year	Age	Document Processor DP1
2020	1	58
2019	2	47
2018	3	32
2017	4	28
2016	5	23
2015	6	19
2014	7	15
2013	8	13
2012	9	10
2011	10	10
Prior		10

2021 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
2020	1	91
2019	2	82
2018	3	74
2017	4	66
2016	5	58
2015	6	50
2014	7	43
2013	8	37
2012	9	31
2011	10	23
2010	11	20
2009	12	17
2008	13	13
Prior		10

CHART "MISC"

TABLE J Set Top Box Valuation Factors		
Year	Age	Set Top Box
		STB
2020	1	68
2019	2	47
2018	3	31
2017	4	19
2016	5	11
2015	6	6
2014	7	2
Prior		2

Minimum percent good factor of two (2) percent is applied for lien date 2021

2021 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
2020	1	75	84	88	91
2019	2	51	68	76	82
2018	3	31	52	65	72
2017	4	16	38	53	63
2016	5	10	26	43	54
2015	6		17	33	46
2014	7		10	24	38
2013	8			18	30
2012	9			12	24
2011	10			10	18
2010	11				14
2009	12				11
Prior					10

**Minimum percent good factor of ten (10) percent
is applied for lien date 2021**

2021 Lien Date

Source: BOE AH 581/CAA

CHART "GM"

TABLE L		
Electronic Slot Machines Valuation Factors		
Year	Age	Electronic Slot Machines
		GM1
2020	1	71
2019	2	53
2018	3	38
2017	4	28
2016	5	21
2015	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
2020	1	87
2019	2	77
2018	3	69
2017	4	60
2016	5	54
2015	6	47
2014	7	41
2013	8	36
2012	9	32
2011	10	28
2010	11	24
2009	12	19
2008	13	16
2007	14	12
2006	15	7
Prior		7

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