

2024 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	

2024 Kings County Equipment and Category List

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		Use Table L published in CAA Position Paper 16-001	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		Use Table M published in CAA Position Paper 16-001	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

2024 Kings County Equipment and Category List

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 www.calassessor.org
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	
Kidney Dialysis Machines	C10	C	10	Table 4 and apply minimum percent good	Reviewed 2023, refer to www.calassessor.org
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	Reviewed 2016, refer to 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	
Print Shop	C12	C	12	Table 4 and apply minimum percent good	
Production Printers (High Speed)	CP1	MISC	8	Table 4 and apply minimum	Untrended

2024 Kings County Equipment and Category List

Category Description	Code	Chart	Life (In Years)	Minimum % Good	Remarks
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	Reviewed 2016, refer to www.calassessor.org
Retail Store- Warehouse	C15	C	15	Table 4 and apply minimum percent good	
Sand / Dirt / Gravel - Retail / Wholesale Suppliers	CS2	CST	15	Table 4 and apply minimum percent good	Reviewed 2016, refer to www.calassessor.org
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		Untrended. Reviewed 2017, refer to www.calassessor.org

2024 Kings County Equipment and Category List

Category Description	Code	Chart	Life (In Years)	Minimum % Good	Remarks
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 24-001

2024 Lien Date

Chart "C"

Source: BOE AH 581/CAA

TABLE A Commercial Composite Factors																						
AGE	AGE YEAR	3 C03	4 C04	5 C05	6 C06	7 C07	8 C08	9 C09	10 C10	11 C11	12 C12	13 C13	14 C14	15 C15	17 C17	18 C18	20 C20	22 C22	25 C25	30 C30	35 C35	40 C40
1	2023	66	75	80	84	86	88	90	91	92	93	93	94	95	95	96	96	97	97	98	98	99
2	2022	38	52	62	69	74	78	81	84	86	87	89	90	91	93	93	95	96	97	98	99	100
3	2021	19	37	51	61	70	77	81	86	89	92	94	97	98	101	103	105	106	109	111	112	113
4	2020	13	21	36	49	61	70	76	81	86	90	94	97	101	104	106	110	112	115	119	121	123
5	2019	13	13	22	34	45	55	63	71	76	81	85	89	93	98	101	104	107	111	116	119	121
6	2018		13	13	23	34	44	54	62	68	75	80	84	88	95	98	103	107	111	117	121	123
7	2017			13	14	25	35	44	53	61	68	74	79	83	92	95	100	106	111	118	122	126
8	2016				14	17	25	34	44	51	59	65	72	76	86	89	96	102	109	117	123	125
9	2015				14	14	17	25	34	42	49	56	63	69	79	83	90	96	104	113	120	124
10	2014					14	14	18	27	34	41	48	55	61	72	77	85	92	99	111	118	122
11	2013						14	14	20	27	35	42	49	55	66	71	81	88	96	108	117	122
12	2012							14	16	22	28	35	41	48	59	65	74	83	93	106	115	120
13	2011								15	17	23	30	36	42	56	60	71	80	92	105	116	123
14	2010								15	15	18	25	31	37	49	55	66	75	88	103	116	123
15	2009									15	15	20	26	31	43	49	60	70	83	99	110	119
16	2008										15	17	22	27	39	44	57	66	80	97	110	121
17	2007											16	18	23	34	41	52	64	78	96	111	122
18	2006												17	21	31	38	50	60	75	97	113	125
19	2005												17	18	27	32	45	57	73	96	114	126
20	2004													18	25	30	42	53	72	97	116	131
21	2003														22	27	39	51	69	96	116	131
22	2002														20	24	34	46	64	92	113	129
23	2001															20	30	40	58	86	108	126
24	2000															20	26	36	55	83	105	125
25	1999																25	33	49	78	103	123
26	1998																21	31	45	72	99	119
27	1997																	25	42	69	94	116
28	1996																	23	38	65	91	114
29	1995																	21	34	60	88	109
30	1994																		33	57	84	111
31	1993																		30	55	82	107
32	1992																		27	51	79	104
33	1991																		25	50	76	101
34	1990																		23	46	72	101
35	1989																			42	69	96
36	1988																			42	68	99
37	1987																			41	65	97
38	1986																			36	63	94
39	1985																			36	61	89
40	1984																			30	57	88

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

2024 Lien Date

Chart "I"

Source: BOE AH 581/CAA

TABLE B Industrial Composite Factors																							
AGE	AGE YEAR	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	20	22	25	30	35	40	
		I03	I04	I05	I06	I07	I08	I09	I10	I11	I12	I13	I14	I15	I17	I18	I20	I22	I25	I30	I35	I40	
1	2023	66	75	80	84	86	88	90	91	92	93	93	94	95	95	96	96	97	97	98	98	99	
2	2022	39	54	64	71	77	80	83	86	88	89	91	92	93	96	96	98	99	100	101	102	103	
3	2021	19	37	51	61	70	77	81	86	89	92	94	97	98	101	103	105	106	109	111	112	113	
4	2020	12	20	36	49	60	69	76	81	86	90	93	96	100	104	105	109	111	114	118	120	122	
5	2019	12	12	22	34	45	55	63	71	76	81	85	89	93	98	101	104	107	111	116	119	121	
6	2018		12	12	22	33	44	53	61	67	74	79	83	87	94	96	102	106	110	115	119	121	
7	2017			12	14	24	34	44	52	60	67	72	78	82	90	92	98	103	109	116	120	124	
8	2016				12	17	25	33	43	50	58	63	70	75	84	87	94	99	106	115	120	123	
9	2015				12	12	17	25	33	41	48	55	62	68	77	81	88	94	102	110	117	121	
10	2014					12	13	18	26	33	40	47	54	60	71	75	83	90	97	108	115	120	
11	2013						13	14	20	27	34	41	48	54	65	69	79	86	94	106	114	120	
12	2012							13	16	21	27	34	40	47	58	64	72	81	91	104	112	118	
13	2011								13	16	22	29	35	40	53	58	68	76	88	101	111	118	
14	2010								13	13	18	24	30	36	47	53	64	73	84	99	111	118	
15	2009									13	15	19	25	30	41	47	58	68	80	96	107	115	
16	2008										13	16	21	25	37	42	54	63	76	92	104	115	
17	2007											13	17	22	33	39	50	61	75	92	106	117	
18	2006												14	19	29	35	46	56	70	91	106	117	
19	2005												14	17	25	30	41	53	68	89	106	117	
20	2004													15	22	27	38	48	65	87	104	118	
21	2003														20	25	36	46	62	87	105	119	
22	2002															16	21	30	41	57	82	102	116
23	2001																18	27	36	52	77	97	113
24	2000																16	23	32	49	74	94	112
25	1999																	22	29	44	69	91	109
26	1998																	18	28	40	64	88	107
27	1997																16	22	37	61	84	104	
28	1996																	21	34	59	81	102	
29	1995																	19	31	54	79	98	
30	1994																	17	30	52	76	100	
31	1993																		26	49	73	95	
32	1992																		24	45	70	93	
33	1991																		22	44	67	90	
34	1990																		18	41	65	90	
35	1989																			38	62	87	
36	1988																			37	60	88	
37	1987																			36	58	87	
38	1986																			32	57	84	
39	1985																			32	55	80	
40	1984																			27	51	80	

Minimum percent good factor of nine (9) percent is applied for lien date 2024

Source: BOE AH 581/CAA

TABLE C Agricultural Mobile Equipment Composite Factors							
		Except Harvesters			Harvesters		
		New	Used	Average	New	Used	Average
Year	Age	AM4	AM5	AM6	AH7	AH8	AH9
2023	1	78	92	85	74	90	82
2022	2	74	86	80	67	82	75
2021	3	78	92	85	70	84	77
2020	4	75	88	82	65	78	72
2019	5	69	82	76	57	70	64
2018	6	64	77	71	52	63	58
2017	7	58	70	64	46	56	51
2016	8	53	63	59	41	49	45
2015	9	48	57	53	36	43	40
2014	10	43	51	47	30	37	34
2013	11	39	47	44	28	34	31
2012	12	37	44	41	25	31	28
2011	13	35	42	39	23	27	26
2010	14	34	40	37		25	
2009	15	32	36	35		22	
2008	16	29	34	33		23	
2007	17		32				
2006	18		30				

Agricultural Composite factors derived using AH 581 Table 3 and 6 for 2024.

TABLE N Agricultural Composite Factors			
		15	25
Year	Age	AG2	AG3
2023	1	95	97
2022	2	93	100
2021	3	101	112
2020	4	101	116
2019	5	96	114
2018	6	90	114
2017	7	83	111
2016	8	76	108
2015	9	70	105
2014	10	61	100
2013	11	55	98
2012	12	49	94
2011	13	42	92
2010	14	37	88
2009	15	32	85
2008	16	28	83
2007	17	24	82
2006	18	21	77
2005	19	20	74
2004	20		72
2003	21		69
2002	22		64
2001	23		59
2000	24		55
1999	25		50
1998	26		46
1997	27		42
1996	28		39
1995	29		35
1994	30		35
1993	31		31
1992	32		28
1991	33		26

Minimum percent good factor of eleven (11) percent is applied for lien date 2024.

Source: BOE AH 581/CAA

TABLE D Construction Mobile Equipment Composite Factors				
		New	Used	Average
Year	Age	CM1	CM2	CM3
2023	1	74	91	83
2022	2	71	87	80
2021	3	71	88	80
2020	4	69	85	78
2019	5	65	79	72
2018	6	63	77	70
2017	7	56	70	63
2016	8	51	63	58
2015	9	48	58	53
2014	10	43	52	48
2013	11	39	48	43
2012	12	37	46	42
2011	13	36	44	41
2010	14	34	42	39
2009	15	31	39	36
2008	16	30	37	34
2007	17	26	33	30
2006	18	22	29	25
2005	19	21	23	23
2004	20	21	21	21
2003	21		17	

Construction Mobile Equipment Composite factors derived using AH 581 Table 3 and 5 for 2024.

TABLE O Construction Composite Factors				
		12 YR	15 YR	25 YR
Year	AGE	CS1	CS2	CS3
2023	1	93	95	97
2022	2	92	96	103
2021	3	93	99	109
2020	4	88	98	111
2019	5	80	91	109
2018	6	74	88	110
2017	7	66	80	107
2016	8	57	73	104
2015	9	48	67	101
2014	10	40	59	97
2013	11	34	53	94
2012	12	27	48	92
2011	13	23	42	92
2010	14	19	37	88
2009	15	16	31	84
2008	16		27	82
2007	17		23	79
2006	18		20	74
2005	19		18	72
2004	20			71
2003	21			68
2002	22			63
2001	23			57
2000	24			54
1999	25			48
1998	26			45
1997	27			42
1996	28			38
1995	29			35
1994	30			33
1993	31			29
1992	32			28
1991	33			26

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

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
2023	1	54	73
2022	2	39	47
2021	3	24	30
2020	4	15	19
2019	5	10	12
2018	6	6	8
2017	7	4	5
2016	8	2	3
2015	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
2023	1	78	91
2022	2	61	86
2021	3	46	86
2020	4	34	81
2019	5	25	71
2018	6	18	61
2017	7	12	52
2016	8	8	43
2015	9		33
2014	10		26
2013	11		20
2012	12		16
2011	10		14

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
2023	1	84	91	88	91
2022	2	71	86	80	86
2021	3	61	86	77	86
2020	4	49	81	69	81
2019	5	34	71	55	71
2018	6	22	61	44	61
2017	7	14	52	34	52
2016	8	14	43	25	43
2015	9	14	33	17	33
2014	10	14	26	14	26
2013	11	14	20	14	20
2012	12	14	16	14	16
2011	13	14	14	14	14

CHART "MISC"

TABLE H AH 581 Table 10 Document Processor Valuation Factors		
Year	Age	Document Processor DP1
2023	1	58
2022	2	47
2021	3	32
2020	4	28
2019	5	23
2018	6	19
2017	7	15
2016	8	13
2015	9	10
2014	10	10
2013	11	10

2024 Lien Date

Source: BOE AH 581/CAA

CHART "MISC"

TABLE I AH 581 Table 11 Offset Lithographic Printing Presses Valuation Factors		
		Offset Lithographic Printing Presses
Year	Age	DP2
2023	1	91
2022	2	82
2021	3	74
2020	4	66
2019	5	58
2018	6	50
2017	7	43
2016	8	37
2015	9	31
2014	10	23
2013	11	20
2012	12	17
2011	13	13
2010	14	10

CHART "MISC"

TABLE J Set Top Box Valuation Factors		
		Set Top Box
Year	Age	STB
2023	1	68
2022	2	47
2021	3	31
2020	4	19
2019	5	11
2018	6	6
2017	7	2
Prior		2

Minimum percent good factor of two (2) percent is applied for lien date 2024

2024 Lien Date

Source: BOE AH 581/CAA

CHART "UT"

TABLE K Untrended Factors				
Year	Age	4 YR	6 YR	8 YR
		UT4	UT6	UT8
2023	1	75	84	88
2022	2	51	68	76
2021	3	31	52	65
2020	4	16	38	54
2019	5	10	26	43
2018	6		17	33
2017	7		10	25
2016	8			18
2015	9			12
2014	10			10
2013	11			
2012	12			

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

2024 Lien Date

Source: BOE AH 581/CAA

CHART "GM"

TABLE L Electronic Slot Machines Valuation Factors		
		Electronic Slot Machines
Year	Age	GM1
2023	1	73
2022	2	54
2021	3	42
2020	4	31
2019	5	23
2018	6	15
2017	7	6
Prior		6

CHART "GM"

TABLE M Mechanical Slot Machines & Other Gaming Equipment Valuation Factors		
		Mechanical Slot Machine & Other Gaming Equip
Year	Age	GM2
2023	1	90
2022	2	80
2021	3	75
2020	4	68
2019	5	60
2018	6	53
2017	7	48
2016	8	42
2015	9	37
2014	10	32
2013	11	27
2012	12	22
2011	13	18
2010	14	13
2009	15	7
Prior		7

Tables L & M factors are derived using the State of Nevada
Dept of Taxation Personal Property Manual,
Valuation Guidelines 2024-2025

Year Acq.	Commercial	Industrial	Agricultural	Construction	Year
2023	100	100	100	100	1
2022	102	105	105	108	2
2021	118	118	122	119	3
2020	129	128	130	125	4
2019	129	129	133	127	5
2018	134	132	137	133	6
2017	139	136	139	134	7
2016	141	138	140	135	8
2015	141	138	142	136	9
2014	142	139	143	138	10
2013	144	141	146	140	11
2012	145	142	147	144	12
2011	150	144	150	150	13
2010	154	148	155	155	14
2009	153	148	158	155	15
2008	157	149	163	160	16
2007	163	156	171	165	17
2006	171	160	176	169	18
2005	178	165	180	176	19
2004	190	171	190	187	20
2003	196	178	196	193	21
2002	199	179	199	196	22
2001	200	179	202	198	23
2000	202	180	205	199	24
1999	205	182	207	201	25
1998	206	184	210	204	26
1997	208	186	212	208	27
1996	211	189	215	212	28
1995	214	193	221	216	29
1994	221	199	230	221	30
1993	228	203	236	224	31
1992	232	206	243	230	32
1991	236	210	251	236	33
1990	240	215	259	243	34
1989	247	222	268	252	35
1988	260	232	280	265	36
1987	270	243	288	272	37
1986	275	247	289	277	38
1985	278	251	290	281	39
1984	283	257	292	285	40
Total	7491	6922	7720	7469	

Year Acq	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	20	22	25	30	35	40	Age
2023	66	75	80	84	86	88	90	91	92	93	93	94	95	95	96	96	97	97	98	98	99	1
2022	37	51	61	68	73	76	79	82	84	85	87	88	89	91	91	93	94	95	96	97	98	2
2021	16	31	43	52	59	65	69	73	75	78	80	82	83	86	87	89	90	92	94	95	96	3
2020	9	16	28	38	47	54	59	63	67	70	73	75	78	81	82	85	87	89	92	94	95	4
2019	9	9	17	26	35	43	49	55	59	63	66	69	72	76	78	81	83	86	90	92	94	5
2018	9	9	9	17	25	33	40	46	51	56	60	63	66	71	73	77	80	83	87	90	92	6
2017	9	9	9	10	18	25	32	38	44	49	53	57	60	66	68	72	76	80	85	88	91	7
2016	9	9	9	9	12	18	24	31	36	42	46	51	54	61	63	68	72	77	83	87	89	8
2015	9	9	9	9	9	12	18	24	30	35	40	45	49	56	59	64	68	74	80	85	88	9
2014	9	9	9	9	9	9	13	19	24	29	34	39	43	51	54	60	65	70	78	83	86	10
2013	9	9	9	9	9	9	10	14	19	24	29	34	38	46	49	56	61	67	75	81	85	11
2012	9	9	9	9	9	9	9	11	15	19	24	28	33	41	45	51	57	64	73	79	83	12
2011	9	9	9	9	9	9	9	9	11	15	20	24	28	37	40	47	53	61	70	77	82	13
2010	9	9	9	9	9	9	9	9	9	12	16	20	24	32	36	43	49	57	67	75	80	14
2009	9	9	9	9	9	9	9	9	9	10	13	17	20	28	32	39	46	54	65	72	78	15
2008	9	9	9	9	9	9	9	9	9	9	11	14	17	25	28	36	42	51	62	70	77	16
2007	9	9	9	9	9	9	9	9	9	9	9	11	14	21	25	32	39	48	59	68	75	17
2006	9	9	9	9	9	9	9	9	9	9	9	9	12	18	22	29	35	44	57	66	73	18
2005	9	9	9	9	9	9	9	9	9	9	9	9	10	15	18	25	32	41	54	64	71	19
2004	9	9	9	9	9	9	9	9	9	9	9	9	9	13	16	22	28	38	51	61	69	20
2003	9	9	9	9	9	9	9	9	9	9	9	9	9	11	14	20	26	35	49	59	67	21
2002	9	9	9	9	9	9	9	9	9	9	9	9	9	9	12	17	23	32	46	57	65	22
2001	9	9	9	9	9	9	9	9	9	9	9	9	9	9	10	15	20	29	43	54	63	23
2000	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	13	18	27	41	52	62	24
1999	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	12	16	24	38	50	60	25
1998	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	10	15	22	35	48	58	26
1997	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	12	20	33	45	56	27
1996	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	11	18	31	43	54	28
1995	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	10	16	28	41	51	29
1994	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	15	26	38	50	30
1993	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	13	24	36	47	31
1992	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	12	22	34	45	32
1991	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	11	21	32	43	33
1990	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	19	30	42	34
1989	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	17	28	39	35
1988	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	16	26	38	36
1987	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	15	24	36	37
1986	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	13	23	34	38
1985	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	13	22	32	39
1984	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	11	20	31	40
Total	128	182	238	304	364	423	492	556	616	689	754	820	894	1030	1107	1261	1414	1651	2057	2384	2674	

	Except Harvesters			Harvesters			Ag Fixture														
Year Acq.	New	Used	Average	New	Used	Average	15	Age													
2023	78	92	85	74	90	82	95	1													
2022	70	82	76	64	78	71	89	2													
2021	64	75	70	57	69	63	83	3													
2020	58	68	63	50	60	55	78	4													
2019	52	62	57	43	53	48	72	5													
2018	47	56	52	38	46	42	66	6													
2017	42	50	46	33	40	37	60	7													
2016	38	45	42	29	35	32	54	8													
2015	34	40	37	25	30	28	49	9													
2014	30	36	33	21	26	24	43	10													
2013	27	32	30	19	23	21	38	11													
2012	25	30	28	17	21	19	33	12													
2011	23	28	26	15	18	17	28	13													
2010	22	26	24		16		24	14													
2009	20	23	22		14		20	15													
2008	18	21	20		14		17	16													
2007		19					14	17													
2006		17					12	18													
2005							11	19													
Total	648	802	711	485	633	539	886														
	AH 581 Table 6						AH 581 Table 4 with min. % good of no less than 11														

Year Acq	New	Used	Average	Year
2023	74	91	83	1
2022	66	81	74	2
2021	60	74	67	3
2020	55	68	62	4
2019	51	62	57	5
2018	47	58	53	6
2017	42	52	47	7
2016	38	47	43	8
2015	35	43	39	9
2014	31	38	35	10
2013	28	34	31	11
2012	26	32	29	12
2011	24	29	27	13
2010	22	27	25	14
2009	20	25	23	15
2008	19	23	21	16
2007	16	20	18	17
2006	13	17	15	18
2005	12	13	13	19
2004	11	11	11	20
2003		9		21
Total	690	854	773	

*Use Table 5 from AH 581

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

Year Acq'd	Age	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	20	22	25	30	35	40	Year Acq'd
2023	1	66	75	80	84	86	88	90	91	92	93	93	94	95	95	96	96	97	97	98	98	99	2023
2022	2	37	51	61	68	73	76	79	82	84	85	87	88	89	91	91	93	94	95	96	97	98	2022
2021	3	16	31	43	52	59	65	69	73	75	78	80	82	83	86	87	89	90	92	94	95	96	2021
2020	4	6	16	28	38	47	54	59	63	67	70	73	75	78	81	82	85	87	89	92	94	95	2020
2019	5		8	17	26	35	43	49	55	59	63	66	69	72	76	78	81	83	86	90	92	94	2019
2018	6		3	9	17	25	33	40	46	51	56	60	63	66	71	73	77	80	83	87	90	92	2018
2017	7			5	10	18	25	32	38	44	49	53	57	60	66	68	72	76	80	85	88	91	2017
2016	8			1	6	12	18	24	31	36	42	46	51	54	61	63	68	72	77	83	87	89	2016
2015	9				3	7	12	18	24	30	35	40	45	49	56	59	64	68	74	80	85	88	2015
2014	10					4	9	13	19	24	29	34	39	43	51	54	60	65	70	78	83	86	2014
2013	11					1	6	10	14	19	24	29	34	38	46	49	56	61	67	75	81	85	2013
2012	12						3	7	11	15	19	24	28	33	41	45	51	57	64	73	79	83	2012
2011	13							4	8	11	15	20	24	28	37	40	47	53	61	70	77	82	2011
2010	14							2	6	9	12	16	20	24	32	36	43	49	57	67	75	80	2010
2009	15								3	6	10	13	17	20	28	32	39	46	54	65	72	78	2009
2008	16								1	4	7	11	14	17	25	28	36	42	51	62	70	77	2008
2007	17									2	5	8	11	14	21	25	32	39	48	59	68	75	2007
2006	18										3	6	9	12	18	22	29	35	44	57	66	73	2006
2005	19										1	4	7	10	15	18	25	32	41	54	64	71	2005
2004	20											2	5	8	13	16	22	28	38	51	61	69	2004
2003	21												3	6	11	14	20	26	35	49	59	67	2003
2002	22												2	4	9	12	17	23	32	46	57	65	2002
2001	23													2	8	10	15	20	29	43	54	63	2001
2000	24													1	6	9	13	18	27	41	52	62	2000
1999	25														5	7	12	16	24	38	50	60	1999
1998	26														2	5	10	15	22	35	48	58	1998
1997	27														1	4	9	12	20	33	45	56	1997
1996	28															2	7	11	18	31	43	54	1996
1995	29															1	6	10	16	28	41	51	1995
1994	30																4	9	15	26	38	50	1994
1993	31																3	7	13	24	36	47	1993
1992	32																1	5	12	22	34	45	1992
1991	33																	4	11	21	32	43	1991
1990	34																	2	9	19	30	42	1990
1989	35																	2	8	17	28	39	1989
1988	36																		7	16	26	38	1988
1987	37																		5	15	24	36	1987
1986	38																		4	13	23	34	1986
1985	39																		3	13	22	32	1985
1984	40																		1	11	20	31	1984
Total		125	184	244	304	367	432	496	565	628	696	765	837	906	1052	1126	1282	1434	1679	2057	2384	2674	

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.