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**BUSINESS ASSESSMENT FACTORS  
JANUARY 2025  
CAA Position Paper 25-001  
(USE FOR LIEN DATE JANUARY 1, 2025)**



## FOREWORD

This document recommends several tables of equipment index, percent good, and valuation factors for use by all California Assessors in mass appraisal programs designed to derive the market value of California business property within a band of value that meets California property assessment appraisal standards.

If property is accurately reported on the California Business Property Statement for 2025 then application of the factors in this document will produce market value as of lien date 2025.

As first initiated by the California Assessors' Association in 2001, the commercial equipment index factors and the industrial equipment index factors in Tables 1 and 2 have been averaged into a single category of factors for each table. Use of a single category of factors for each type of equipment will provide replacement cost estimates within a reasonable band of value for assessment of business property.

Prior to approval of this document for 2002, county certified appraisers researched the issue of whether use of the index factors in Tables 1, 2, and 3 results in an estimate of replacement cost new or reproduction cost new. Assessor staff contacted representatives from the publications used to derive the index factors (Marshall and Swift Publication Company and the U. S. Bureau of Labor Statistics) while investigating this issue. Based on written material and oral responses, staff reaffirmed the conclusion drawn in prior years that use of index factors in this publication, when applied to a property's original cost, typically results in the equivalent of reproduction cost new.

Section VI provides the recommended composite factors that were calculated using the Assessors Handbook Section 581 (AH 581) and the appropriate minimum percent good. Statewide equalization and assessment uniformity is enhanced through use of the composite factors.

## **Section I: Use of Equipment Index Factors**

For Commercial equipment, use *Table 1* found at the conclusion of Section I of this publication. *Table 1* is a replication of *Table 1* found in the 2025 version of *AH 581*. In 2004, the Board of Equalization (BOE) switched to the same single index methodology recommended by the CAA. The *AH 581* Commercial Index Factors are derived using data published by the Marshall and Swift Publishing Company, *Marshall Valuation Services*. The table is an average of eleven separate commercial equipment indexes.

For Industrial machinery and equipment, use *Table 2* found at the conclusion of Section I of this publication. *Table 2* is a replication of *Table 2* found in the 2025 version of *AH 581*. In 2004, the BOE switched to the same single index methodology recommended by the CAA.

For Agricultural and Construction equipment, use *Table 3* found at the conclusion of Section I of this publication. *Table 3* is a replication of *Table 3* found in the 2025 version of *AH 581*.

*Table 2 and Table 3* are averages of Producer Price Indexes that are published by the Bureau of Labor Statistics.

### **Effects of Technological Progress**

If technological progress has occurred since the acquisition date of a piece of equipment the cost of producing a functionally superior piece of equipment may now be higher or lower. However, the impact of technological progress is excluded from the *Table 1* and *Table 2* index tables based on methodology used to remove price changes associated with “quality” enhancements. Since “quality” enhancement costs have already been identified and adjusted out of the tables, no additional adjustment is necessary.

### **Maximum Recommended Equipment Index Factor**

Use a maximum equipment index factor when valuing equipment. The recommended maximum factor is the factor for an age equal to 125 percent of the estimated economic life.

Clarification is needed when application of the 125% rule does not produce a round number. (Example: 10- year life x 125% = 12.5 years). The recommended rounding convention when applying the 125% calculation for the index factor is as follows:

*round down if the remainder is less than .5 and round up for .5 or greater*

The recommended maximum index factor equal to 125 percent of the estimated economic life is summarized below.

**Section I: Equipment Index Factors**

**Table a: 125% Rule**

<b>Age</b>	<b>125% Rule</b>	<b>Age x 125% Rule</b>	<b>Rounded Age</b>
3	1.25	3.75	4
4	1.25	5.00	5
5	1.25	6.25	6
6	1.25	7.50	8
7	1.25	8.75	9
8	1.25	10.00	10
9	1.25	11.25	11
10	1.25	12.50	13
11	1.25	13.75	14
12	1.25	15.00	15
13	1.25	16.25	16
14	1.25	17.50	18
15	1.25	18.75	19
17	1.25	21.25	21
18	1.25	22.50	23
20	1.25	25.00	25
22	1.25	27.50	28
25	1.25	31.25	31
30	1.25	37.50	38
35	1.25	43.75	44
40	1.25	50.00	50

**Exceptions to use of “Equipment Index Factors”:**

If the “Remarks” Section of the Economic Life and Minimum Percent Good Table found in Section IV of this document contains an indexing recommendation, then that recommendation takes precedence. (As an example, some categories of property include the remarks, “untrended”. Do not apply any indexing to those categories of property.)

**Section I: Equipment Index Factors****Table 1: Commercial Equipment**

<b>Age</b>	<b>Year</b>	<b>Average</b>
1	2024	100
2	2023	101
3	2022	103
4	2021	119
5	2020	130
6	2019	130
7	2018	135
8	2017	140
9	2016	142
10	2015	142
11	2014	143
12	2013	145
13	2012	146
14	2011	151
15	2010	155
16	2009	154
17	2008	158
18	2007	164
19	2006	172
20	2005	179
21	2004	191
22	2003	197
23	2002	200
24	2001	201
25	2000	203
26	1999	207
27	1998	207
28	1997	209
29	1996	212
30	1995	215
31	1994	222
32	1993	229
33	1992	234
34	1991	237
35	1990	242
36	1989	249
37	1988	261
38	1987	272
39	1986	277
40	1985	280

**Section I: Equipment Index Factors****Table 2: Industrial Equipment**

<b>Age</b>	<b>Year</b>	<b>Average</b>
1	2024	100
2	2023	102
3	2022	108
4	2021	121
5	2020	131
6	2019	132
7	2018	136
8	2017	139
9	2016	141
10	2015	142
11	2014	143
12	2013	145
13	2012	146
14	2011	148
15	2010	152
16	2009	152
17	2008	154
18	2007	160
19	2006	165
20	2005	170
21	2004	176
22	2003	183
23	2002	183
24	2001	184
25	2000	185
26	1999	186
27	1998	188
28	1997	190
29	1996	193
30	1995	197
31	1994	204
32	1993	208
33	1992	212
34	1991	215
35	1990	221
36	1989	228
37	1988	238
38	1987	249
39	1986	254
40	1985	257

**Section I: Equipment Index Factors****Table 3: Agricultural and Construction Equipment**

<b>Age</b>	<b>Year</b>	<b>Agricultural</b>	<b>Construction</b>
1	2024	100	100
2	2023	101	103
3	2022	106	112
4	2021	124	124
5	2020	132	130
6	2019	135	132
7	2018	139	138
8	2017	141	139
9	2016	143	140
10	2015	144	141
11	2014	145	143
12	2013	148	146
13	2012	150	149
14	2011	153	155
15	2010	157	160
16	2009	160	161
17	2008	166	166
18	2007	174	171
19	2006	179	175
20	2005	183	182
21	2004	193	194
22	2003	199	200
23	2002	202	203
24	2001	205	206
25	2000	208	207
26	1999	210	208
27	1998	213	211
28	1997	215	216
29	1996	218	220
30	1995	224	225
31	1994	234	230
32	1993	240	233
33	1992	247	238
34	1991	255	245
35	1990	263	252
36	1989	272	262
37	1988	284	275
38	1987	292	282
39	1986	293	288
40	1985	294	291

## **Section II: Use of Equipment Percent Good Factors**

Use the “*Table 4: Machinery and Equipment Percent Good Factors*” found in the *January 2025 Assessors’ Handbook Section 581*. *Table 4* is replicated in this document. See the additional narrative in this section to determine if a minimum percent good factor needs to be applied.

To use *Table 4*, apply the economic life recommendations found in Section IV of this document.

When valuing Construction Mobile Equipment, use the appropriate “New” or “Used” percent good factors found in *Table 5* of the *January 2025 AH 581*. When valuing Agricultural Mobile Equipment, use the appropriate “New” or “Used” percent good factors found in *Table 6* of the *January 2025 AH 581*. These “New” and “Used” factors may not be averaged unless the taxpayer does not indicate if the property was acquired new or used. *Tables 5* and *6* are replicated in this document.

### **Minimum Recommended Equipment Percent Good Factor**

Use a minimum equipment percent good factor when valuing the property categories identified in Section IV of this document unless Section IV remarks indicate otherwise. The minimum percent good factor is applied after you determine replacement cost new (RCN). Application of a minimum percent good factor is necessary because the marketplace recognizes that property in the late stages of its economic life still maintains a minimum fair market value.

*Assessors’ Handbook Section 501, Basic Appraisal*, discusses minimum value and defines salvage value as “the value of a property at the end of its economic life in its present use; the estimated market value for an entire property or for a part of a property that is removed from the premises for use elsewhere.”

*Marshall Valuation Services* publishes suggested salvage value in terms of percent good for a variety of commercial and industrial equipment and fixtures by industry. The average minimum percent good of the twenty-one commercial industries listed is 10 percent. The average minimum of the twenty-seven industrial industries listed is 9 percent.

Based on minimum percent good market data it is recommended that you use a minimum percent good factor of nine (9) percent for industrial property (*Table 4b*), ten (10) percent for commercial property (*Table 4a*), ten (10) percent for untrended property, ten (10) percent for non-mobile construction property and eleven (11) percent for fixed agricultural property when applying the *Table 4* percent good factors for lien date 2025.

Here is an example for applying the minimum percent good factor: Property is identified as “commercial” with a 10-year average service life. The property is 13 years old on lien date.

First, calculate the replacement cost new (RCN) for the property by applying the appropriate index factor from *Table 1* and considering the maximum recommended index factor using the 125% rule. After calculating RCN, you now apply a percent good factor from *Table 4*. The factor for 13-year old equipment that belongs in a 10-year average service life category is 8%. Since 8% is less than the minimum percent good recommended for commercial property, do not use the 8% factor. Use the minimum percent good factor for commercial equipment, which is 10%.

**Table 4: Machinery and Equipment Percent Good Factors**  
**Individual Properties – Average Service Life**  
**4.75% Rate of Return**  
**BOE AH 581 Table 4**

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			
2024	1	66	75	80	84	86	88	90	91	92	93	94	94	95	95	96	96	97	97	98	99	99	2024			
2023	2	37	52	61	68	73	77	80	82	84	86	87	88	89	91	92	93	94	95	96	97	98	2023			
2022	3	16	31	44	53	60	65	69	73	76	78	80	82	84	86	87	89	90	92	94	96	97	2022			
2021	4	6	17	28	39	47	54	59	64	68	71	73	76	78	81	83	85	87	89	92	94	95	2021			
2020	5		8	17	27	36	43	49	55	59	63	67	70	72	76	78	81	83	86	90	92	94	2020			
2019	6		3	10	17	25	33	40	46	51	56	60	63	66	71	73	77	80	83	88	91	93	2019			
2018	7			5	10	18	25	32	38	44	49	53	57	60	66	69	73	76	80	85	89	91	2018			
2017	8			1	6	12	18	24	31	37	42	47	51	55	61	64	69	73	77	83	87	90	2017			
2016	9				3	8	13	18	24	30	36	41	45	49	56	59	65	69	74	81	85	88	2016			
2015	10					4	9	14	19	24	30	35	39	44	51	55	60	65	71	78	83	87	2015			
2014	11					1	6	10	14	19	24	29	34	38	46	50	56	61	68	76	81	85	2014			
2013	12						3	7	11	15	20	24	29	34	42	45	52	58	65	73	79	84	2013			
2012	13							4	8	12	16	20	24	29	37	41	48	54	61	71	77	82	2012			
2011	14							2	6	9	12	16	20	24	33	37	44	50	58	68	75	81	2011			
2010	15								3	7	10	13	17	21	29	33	40	46	55	66	73	79	2010			
2009	16								1	4	8	11	14	17	25	29	36	43	52	63	71	77	2009			
2008	17									2	5	8	11	14	22	25	32	39	48	60	69	76	2008			
2007	18										3	6	9	12	18	22	29	36	45	58	67	74	2007			
2006	19											1	4	7	10	15	19	26	32	42	55	65	72	2006		
2005	20												2	5	8	13	16	23	29	39	52	62	70	2005		
2004	21													4	7	11	14	20	26	36	49	60	68	2004		
2003	22														2	4	10	12	18	24	33	47	58	66	2003	
2002	23															3	8	10	16	21	30	44	55	64	2002	
2001	24															1	6	9	14	19	27	41	53	63	2001	
2000	25																5	7	12	16	25	39	51	61	2000	
1999	26																2	5	11	15	23	36	49	59	1999	
1998	27																1	4	9	13	21	34	46	57	1998	
1997	28																	2	7	12	19	31	44	55	1997	
1996	29																	1	6	10	17	29	41	53	1996	
1995	30																		4	9	15	27	39	51	1995	
1994	31																			3	7	14	25	37	48	1994
1993	32																			1	6	12	23	35	47	1993
1992	33																				4	11	21	33	44	1992
1991	34																				3	10	19	31	43	1991
1990	35																				2	8	18	29	40	1990
1989	36																					7	17	27	39	1989
1988	37																					5	15	25	37	1988
1987	38																					4	14	24	35	1987
1986	39																					3	13	22	33	1986
1985	40																					1	12	21	31	1985

**Table 4a: Commercial Percent Good Factors Individual Properties**

**Average Service Life  
4.75% Rate of Return  
Minimum Percent Good 10%**

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
2024	1	66	75	80	84	86	88	90	91	92	93	94	94	95	95	96	96	97	97	98	99	99	2024
2023	2	37	52	61	68	73	77	80	82	84	86	87	88	89	91	92	93	94	95	96	97	98	2023
2022	3	16	31	44	53	60	65	69	73	76	78	80	82	84	86	87	89	90	92	94	96	97	2022
2021	4	10	17	28	39	47	54	59	64	68	71	73	76	78	81	83	85	87	89	92	94	95	2021
2020	5		10	17	27	36	43	49	55	59	63	67	70	72	76	78	81	83	86	90	92	94	2020
2019	6			10	17	25	33	40	46	51	56	60	63	66	71	73	77	80	83	88	91	93	2019
2018	7				10	18	25	32	38	44	49	53	57	60	66	69	73	76	80	85	89	91	2018
2017	8					12	18	24	31	37	42	47	51	55	61	64	69	73	77	83	87	90	2017
2016	9					10	13	18	24	30	36	41	45	49	56	59	65	69	74	81	85	88	2016
2015	10						10	14	19	24	30	35	39	44	51	55	60	65	71	78	83	87	2015
2014	11							10	14	19	24	29	34	38	46	50	56	61	68	76	81	85	2014
2013	12								11	15	20	24	29	34	42	45	52	58	65	73	79	84	2013
2012	13								10	12	16	20	24	29	37	41	48	54	61	71	77	82	2012
2011	14									10	12	16	20	24	33	37	44	50	58	68	75	81	2011
2010	15										10	13	17	21	29	33	40	46	55	66	73	79	2010
2009	16											11	14	17	25	29	36	43	52	63	71	77	2009
2008	17											10	11	14	22	25	32	39	48	60	69	76	2008
2007	18												10	12	18	22	29	36	45	58	67	74	2007
2006	19													10	15	19	26	32	42	55	65	72	2006
2005	20														13	16	23	29	39	52	62	70	2005
2004	21															11	14	20	26	36	49	60	2004
2003	22															10	12	18	24	33	47	58	2003
2002	23																10	16	21	30	44	55	2002
2001	24																	14	19	27	41	53	2001
2000	25																		12	16	25	39	2000
1999	26																			11	15	23	1999
1998	27																			10	13	21	1998
1997	28																				12	19	1997
1996	29																				10	17	1996
1995	30																					15	1995
1994	31																					14	1994
1993	32																					12	1993
1992	33																					11	1992
1991	34																					10	1991
1990	35																					18	1990
1989	36																					17	1989
1988	37																					15	1988
1987	38																					14	1987
1986	39																					13	1986
1985	40																					12	1985

**Table 4b: Industrial Percent Good Factors Individual Properties**

**Average Service Life**  
**4.75% Rate of Return**  
**Minimum Percent Good 9%**

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		
2024	1	66	75	80	84	86	88	90	91	92	93	94	94	95	95	96	96	97	97	98	99	99	2024		
2023	2	37	52	61	68	73	77	80	82	84	86	87	88	89	91	92	93	94	95	96	97	98	2023		
2022	3	16	31	44	53	60	65	69	73	76	78	80	82	84	86	87	89	90	92	94	96	97	2022		
2021	4	9	17	28	39	47	54	59	64	68	71	73	76	78	81	83	85	87	89	92	94	95	2021		
2020	5		9	17	27	36	43	49	55	59	63	67	70	72	76	78	81	83	86	90	92	94	2020		
2019	6			10	17	25	33	40	46	51	56	60	63	66	71	73	77	80	83	88	91	93	2019		
2018	7			9	10	18	25	32	38	44	49	53	57	60	66	69	73	76	80	85	89	91	2018		
2017	8				9	12	18	24	31	37	42	47	51	55	61	64	69	73	77	83	87	90	2017		
2016	9					9	13	18	24	30	36	41	45	49	56	59	65	69	74	81	85	88	2016		
2015	10						9	14	19	24	30	35	39	44	51	55	60	65	71	78	83	87	2015		
2014	11							10	14	19	24	29	34	38	46	50	56	61	68	76	81	85	2014		
2013	12							9	11	15	20	24	29	34	42	45	52	58	65	73	79	84	2013		
2012	13								9	12	16	20	24	29	37	41	48	54	61	71	77	82	2012		
2011	14									9	12	16	20	24	33	37	44	50	58	68	75	81	2011		
2010	15										10	13	17	21	29	33	40	46	55	66	73	79	2010		
2009	16										9	11	14	17	25	29	36	43	52	63	71	77	2009		
2008	17											9	11	14	22	25	32	39	48	60	69	76	2008		
2007	18												9	12	18	22	29	36	45	58	67	74	2007		
2006	19													10	15	19	26	32	42	55	65	72	2006		
2005	20													9	13	16	23	29	39	52	62	70	2005		
2004	21														11	14	20	26	36	49	60	68	2004		
2003	22															10	12	18	24	33	47	58	66	2003	
2002	23															9	10	16	21	30	44	55	64	2002	
2001	24																9	14	19	27	41	53	63	2001	
2000	25																	12	16	25	39	51	61	2000	
1999	26																		11	15	23	36	49	59	1999
1998	27																		9	13	21	34	46	57	1998
1997	28																			12	19	31	44	55	1997
1996	29																			10	17	29	41	53	1996
1995	30																			9	15	27	39	51	1995
1994	31																				14	25	37	48	1994
1993	32																				12	23	35	47	1993
1992	33																				11	21	33	44	1992
1991	34																				10	19	31	43	1991
1990	35																				9	18	29	40	1990
1989	36																					17	27	39	1989
1988	37																					15	25	37	1988
1987	38																					14	24	35	1987
1986	39																					13	22	33	1986
1985	40																					12	21	31	1985

**Table 5: Construction Mobile Equipment Percent Good Factors**

<b>Year Acq'd</b>	<b>Age</b>	<b>New</b>	<b>Used</b>	<b>Average</b>
2024	1	74	91	83
2023	2	66	81	74
2022	3	60	74	67
2021	4	55	68	62
2020	5	51	62	57
2019	6	47	58	53
2018	7	42	52	47
2017	8	38	47	43
2016	9	35	43	39
2015	10	31	38	35
2014	11	28	34	31
2013	12	26	32	29
2012	13	24	29	27
2011	14	22	27	25
2010	15	20	25	23
2009	16	19	23	21
2008	17	16	20	18
2007	18	13	17	15
2006	19	12	13	13
2005	20	11	11	11
2004	21		9	

**Table 6: Agricultural Mobile Equipment Percent Good Factors**

		Except Harvesters			Harvesters		
Year	Age	New	Used	Average	New	Used	Average
2024	<b>1</b>	78	92	85	74	90	82
2023	<b>2</b>	70	82	76	64	78	71
2022	<b>3</b>	64	75	70	57	69	63
2021	<b>4</b>	58	68	63	50	60	55
2020	<b>5</b>	52	62	57	43	53	48
2019	<b>6</b>	47	56	52	38	46	42
2018	<b>7</b>	42	50	46	33	40	37
2017	<b>8</b>	38	45	42	29	35	32
2016	<b>9</b>	34	40	37	25	30	28
2015	<b>10</b>	30	36	33	21	26	24
2014	<b>11</b>	27	32	30	19	23	21
2013	<b>12</b>	25	30	28	17	21	19
2012	<b>13</b>	23	28	26	15	18	17
2011	<b>14</b>	22	26	24		16	
2010	<b>15</b>	20	23	22		14	
2009	<b>16</b>	18	21	20		14	
2008	<b>17</b>		19				
2007	<b>18</b>		17				

### **Section III: Use of Valuation Factors**

When valuing computers use the “*Table 7: Non-Production Computer Valuation Factors*” found in the *January 2025 Assessors’ Handbook Section 581*.

When valuing semiconductor manufacturing equipment and fixtures, use the “*Table 8: Semiconductor Manufacturing Equipment & Fixtures Valuation Factors*” found in the *January 2025 Assessors’ Handbook Section 581*.

When valuing “Biopharmaceutical Industry” equipment and fixtures, use “*Table 9: Biopharmaceutical Industry Equipment & Fixtures Valuation Factors*” found in the *January 2025 Assessors’ Handbook Section 581*.

When valuing “Document Processors” (copiers), use “*Table 10: Document Processor Valuation Factors*” found in the *January 2025 Assessors’ Handbook Section 581*.

When valuing billboards in 2025, use the following methodology based on the analysis and recommendation of the CAA Billboard Committee: When billboards change ownership or are newly constructed, establish the base year value using the current Caltrans schedule. The *Caltrans Payment Schedule for Poster Panel Removal* is available at the Caltrans website <https://dot.ca.gov>. Each year thereafter, compare the factored base year value of the billboard to the fair market value as established by the current Caltrans schedule and enroll the lower value. Historically, Caltrans current values have been more than the factored base year value. For those billboards for which a base year has been previously established, the ability to correct base year values is statutorily limited pursuant to Revenue and Taxation Code Section 51.5. Questions regarding billboard assessments should be addressed to the Business Property Subcommittee members who will direct your question to the Billboard Committee.

When valuing Offset Lithographic Printing Presses, use “*Table 11: Offset Lithographic Printing Presses Valuation Factors*” found in the *January 2025 Assessors’ Handbook Section 581*.

#### **Set-Top Box Factor Table**

The Set-Top Box Factor Table (Table J) is intended to be used on set-top boxes defined as an information appliance device that connects to a television with an external source of signal that displays on the television screen or other display device. These are typically used in cable and satellite television. This lifing study was completed by the CAA Ad Hoc Valuation Committee and approved by the CAA in August 2015.

#### **Gaming Equipment Factor Tables**

The Gaming Equipment Tables (Table L & M) are intended to be used on casino gaming equipment. These are based on the annual publication: State of Nevada Department of Taxation Personal Property Manual ([www.tax.state.nv.us](http://www.tax.state.nv.us)).

##### Examples of Electronic Slot Machines (Table L):

- Electronic Slot Machines
- Player Tracking Systems
- Electronic Slot Machines Signs

##### Examples of Mechanical Slot Machines and Other Gaming Equipment (Table M):

- Players Tables (i.e.: poker, craps, roulette)
- Playing Cards Shuffler
- Gaming Chips

#### **Photovoltaic Systems Factor Table**

The Photovoltaic Systems Factor Table (Table P) is intended to be applied to residential, commercial, and utility scale photovoltaic systems. Typical equipment includes: photovoltaic panels, mounts/brackets, inverters, and cabling/wiring. This survey was completed by the CAA Photovoltaic Subcommittee and approved by the CAA in October 2024.

## **Section IV: Economic Life and Percent Good**

Use the recommended “life” and “minimum percent good” factors from the table contained in this section. The table is intended for use when valuing property reported on Schedule A of the California Business Property Statement.

The Section IV Table starts immediately following the “Section V: Technical Clarifications” narrative.

## **Section V: Technical Clarifications**

High Technology Medical Equipment – The following definition of high-tech medical equipment has been adopted by the CAA for use with the Business Factors.

Computerized, software intensive, tangible personal property which experiences rapid technological advances and is used for screening, monitoring, analyzing and interpreting data for the diagnosis and/or treatment of human patients in a medical or hospital environment. “High Technology Medical Equipment” includes equipment, which because of the level of computer and applied technology content, can reasonably be expected to become obsolete before the expiration of its physical useful life.

Connection of equipment to a computer does not in and of itself constitute high technological medical equipment. Each type or category of equipment should be evaluated to determine its status as high-tech medical equipment.

Examples of High Technology Medical Equipment:

Single-Photon Emission Computed Tomograph equipment (SPECT)  
Intensity Modulated Radiation Therapy (IMRT)  
Automated Three Dimensional Conformal Radiation Therapy (3D-CRT)  
Computed Axial Tomography equipment (CAT)  
Magnetic Resonance Imaging equipment (MRI)  
Positron Emission Tomography scanners (PET)  
Digital radiographic systems  
Digital fluoroscopic systems  
Computer controlled surgical equipment  
Diaphanography equipment

The life of this high-tech medical equipment is an eight year untrended life.

The following categories are generic and could contain either non-high tech or high-tech medical equipment; therefore, the entire category should not be considered high tech.

Cardiac telemetry equipment  
Diagnostic ultrasound scanners  
Clinical chemistry analyzers  
Image analyzers  
Various monitoring systems

**Section IV**

**California Assessors' Association  
Economic Life and Minimum Percent Good Table  
January 2025**

<b>Category</b>	<b>Life (In Years)</b>	<b>% Good (See Explanation in Section II)</b>	<b>Remarks</b>
Aerospace Industry (Airframe)	12	Table 4 and apply minimum percent good	Manufacturing machinery
Agriculture / Farm	15	Table 4 and apply minimum percent good	Use Table 3 for Index
Agriculture / Mobile	See Remarks	Table 6 and apply minimum percent good	Use Table 6 as published in AH581 and Table 3 for Index
Airlines - Commercial	16 or 20 - S.L.		Methodology set by CAA Aircraft Subcommittee
Amusement (Miniature Golf etc.)	10	Table 4 and apply minimum percent good	Includes miniature Race Car, Batting Practice Cages
Amusement (Theme Parks)	15	Table 4 and apply minimum percent good	Disneyland type parks
Apartment Equipment/Furniture	8	Table 4 and apply minimum percent good	
Apparel Mfg.	12	Table 4 and apply minimum percent good	
ATM (Composite)	12	Table 4 and apply minimum percent good	Los Angeles Study
ATM (Only)	10	Table 4 and apply minimum percent good	ATM units only with no peripherals. Los Angeles Study
Automotive Repair - Service	10	Table 4 and apply minimum percent good	
Bakeries	15	Table 4 and apply minimum percent good	
Bank Fixtures (Composite)	15	Table 4 and apply minimum percent good	If no property detail is provided
Banks (Category 1. Counter Lines, etc.)	15	Table 4 and apply minimum percent good	Category description is from BOE-571 alternate schedule A
Banks (Category 2. Signs, Cameras, etc.)	10	Table 4 and apply minimum percent good	Category description is from BOE-571 alternate schedule A
Banks (Category 3. Carpets, Drapes)	8	Table 4 and apply minimum percent good	Category description is from BOE-571 alternate schedule A
Banks (Category 5. Vault Doors, Night Dep.)	40	Table 4 and apply minimum percent good	Category description is from BOE-571 alternate schedule A
Banks (Category 6. Drive Up Windows, etc.)	20	Table 4 and apply minimum percent good	Category description is from BOE-571 alternate schedule A
Barber Shop	12	Table 4 and apply minimum percent good	
Batch Plants (Concrete & Asphalt)	20	Table 4 and apply minimum percent good	
Beauty Salon	12	Table 4 and apply minimum percent good	
Billboards	See Remarks		Use Caltrans schedule as described in Section III

**Section IV**

**California Assessors' Association  
Economic Life and Minimum Percent Good Table  
January 2025**

<b>Category</b>	<b>Life (In Years)</b>	<b>% Good (See Explanation in Section II)</b>	<b>Remarks</b>
Billiard Rooms	15	Table 4 and apply minimum percent good	
Biopharmaceutical - Manufacturing Equipment	See Remarks		Use AH581 Table 9
Biopharmaceutical - Specialized	See Remarks		Use AH581 Table 9
Blue Printing / Map Making	12	Table 4 and apply minimum percent good	
Book Binders	15	Table 4 and apply minimum percent good	
Bottling Plants (Other than Breweries)	15	Table 4 and apply minimum percent good	
Bowling Alleys	15	Table 4 and apply minimum percent good	
Breweries	15	Table 4 and apply minimum percent good	
Brick, Sewer Pipe, Terra Cotta & Tile Mfg.	17	Table 4 and apply minimum percent good	
Cable Equipment			No recommendation at this time due to appeals and litigation.
Canneries	17	Table 4 and apply minimum percent good	
Casino--Electronic Slot Machines	See Remarks		Refer to CAA Table L
Casino--Mechanical Slot Machines	See Remarks		Refer to CAA Table M
Casino--Other Gaming Equipment	See Remarks		Refer to CAA Table M
Car Wash	12	Table 4 and apply minimum percent good	
Cargo Containers	20	Table 4 and apply minimum percent good	
Cell Phone Tower	25	Table 4 and apply minimum percent good	
Cement Manufacturing	30	Table 4 and apply minimum percent good	Life revised in 2008 from 20 to 30 years
Chemicals and Allied Products Mfg.	15	Table 4 and apply minimum percent good	Except Refineries
Circuit Board Manufacturing	8	Table 4 and apply minimum percent good	
Cocktail Lounges (Bars & Saloons)	12	Table 4 and apply minimum percent good	
Cogeneration (Power Plants)	20	Table 4 and apply minimum percent good	
Computers - LAN Equipment	See Remarks		Use AH581 Table 7: Computer Valuation Factors
Computers - Personal Computers	See Remarks		Use AH581 Table 7: Computer Valuation Factors
Construction - Mobile	See Remarks		Use AH581 Table 5
Construction / Demolition Contractor	12	Table 4 and apply minimum percent good	Use AH581 Table 3 Index

**Section IV**

**California Assessors' Association  
Economic Life and Minimum Percent Good Table  
January 2025**

<b>Category</b>	<b>Life (In Years)</b>	<b>% Good (See Explanation in Section II)</b>	<b>Remarks</b>
Cotton Gins	15	Table 4 and apply minimum percent good	Use the AH581 Table 3 Agricultural Index
Dairies	15	Table 4 and apply minimum percent good	Use the AH581 Table 3 Agricultural Index
Dental Lab	12	Table 4 and apply minimum percent good	
Dentist	12	Table 4 and apply minimum percent good	
Document Processor Equipment (Copiers)	See Remarks		Use the AH581 Table 10 Document Processor Valuation Factors
Drug / Pharmaceutical Mfg	12	Table 4 and apply minimum percent good	
Dry Cleaners (Commercial)	15	Table 4 and apply minimum percent good	
Electronic Equipment Mfg.	10	Table 4 and apply minimum percent good	
Fab Metal Products Mfg. Suppliers	15	Table 4 and apply minimum percent good	
Facsimile	6	Table 4 and apply minimum percent good	Untrended
Food Processing	15	Table 4 and apply minimum percent good	
Forklifts	10	Table 4 and apply minimum percent good	
Furniture Mfg / Wood Working	15	Table 4 and apply minimum percent good	
Gas Cylinders (Other than Propane)	20	Table 4 and apply minimum percent good	
Gas Distribution - Industrial	15	Table 4 and apply minimum percent good	Except for gas cylinders
Glass and Glass Product Mfg	15	Table 4 and apply minimum percent good	
Glass Bottle Forming Equipment	8	Table 4 and apply minimum percent good	
Golf Carts	6	Table 4 and apply minimum percent good	
Grocery Stores - Convenience	12	Table 4 and apply minimum percent good	Excludes Gasoline Service Property
Grocery Stores - Supermarkets	12	Table 4 and apply minimum percent good	Reviewed 2022
Health Clubs (Athletic Clubs)	10	Table 4 and apply minimum percent good	
Hospitals	12	Table 4 and apply minimum percent good	
Hotels & Motels (Furnishings)	8	Table 4 and apply minimum percent good	

**Section IV**

**California Assessors' Association  
Economic Life and Minimum Percent Good Table  
January 2025**

<b>Category</b>	<b>Life (In Years)</b>	<b>% Good (See Explanation in Section II)</b>	<b>Remarks</b>
Ice Plant	15	Table 4 and apply minimum percent good	
Janitorial & Maintenance Services	8	Table 4 and apply minimum percent good	
Kidney Dialysis Machines	10	Table 4 and apply minimum percent good	Reviewed 2023
Laboratory Equipment	10	Table 4 and apply minimum percent good	
Laundries - Coin Operated	10	Table 4 and apply minimum percent good	
Laundries - Commercial	15	Table 4 and apply minimum percent good	
Machine Shops	12	Table 4 and apply minimum percent good	Composite includes Computer Numeric Control (CNC) property
Mailing & Shipping Services - Large	15	Table 4 and apply minimum percent good	eg. UPS
Medical Equipment - High Tech	8	Table 4 and apply minimum percent good	Untrended. See Section V. for definition
Medical Offices and Clinics	12	Table 4 and apply minimum percent good	
Mineral and Construction Aggregate Extraction	20	Table 4 and apply minimum percent good	Reviewed 2016
Mortuaries	15	Table 4 and apply minimum percent good	
Newspaper Publisher	15	Table 4 and apply minimum percent good	
Office Furniture & Equipment	12	Table 4 and apply minimum percent good	
Pagers (one-way) & Mobile Phones	4	Table 4 and apply minimum percent good	Untrended. See LTA 96/25 Dated April 22, 1996
Paper Product Manufacturing	15	Table 4 and apply minimum percent good	
Photo Labs - Commercial	10	Table 4 and apply minimum percent good	
Photo Labs - One Hour	8	Table 4 and apply minimum percent good	
Photovoltaic Systems (page 14)			Reviewed 2024; refer to CAA Table P
Plastics Manufacturing	15	Table 4 and apply minimum percent good	
Point-of-Sale	8	Table 4 and apply minimum percent good	Untrended
Postage Meters	10	Table 4 and apply minimum percent good	
Print Shop	12	Table 4 and apply minimum percent good	
Printing Presses (Offset)		See Remarks	Use AH581 Table 11
Production Printers (High Speed)	8	Table 4 and apply minimum percent good	Untrended
Propane Tanks	30	Table 4 and apply minimum percent good	
Radio / TV Broadcast Studios			No recommendation

**Section IV**

**California Assessors' Association  
Economic Life and Minimum Percent Good Table  
January 2025**

<b>Category</b>	<b>Life (In Years)</b>	<b>% Good (See Explanation in Section II)</b>	<b>Remarks</b>
Recyclers	15	Table 4 and apply minimum percent good	
Restaurants - Fast Food Chains	12	Table 4 and apply minimum percent good	
Restaurants - Regular	12	Table 4 and apply minimum percent good	
Retail Store - Others	12	Table 4 and apply minimum percent good	Reviewed 2016
Retail Store - Warehouse	15	Table 4 and apply minimum percent good	
Sand / Dirt / Gravel- Retail / Wholesale Suppliers	15	Table 4 and apply minimum percent good	Reviewed 2016
Satellite Dishes - Residential	6	Table 4 and apply minimum percent good	Untrended
Schools	12	Table 4 and apply minimum percent good	
Security and Surveillance Equipment	10	Table 4 and apply minimum percent good	
Semiconductor Mfg. Equipment (excludes fixtures)	See Remarks		Use AH581 Table 8
Semiconductor Mfg. Fixtures	See Remarks		Use AH581 Table 8
Service Stations (Excluding Tanks)	12	Table 4 and apply minimum percent good	Except for underground tanks
Service Stations (Underground Tanks)	25	Table 4 and apply minimum percent good	
Set-Top Boxes (page 14)			Refer to CAA Table J
Sheet Metal Manufacturing	15	Table 4 and apply minimum percent good	
Ship and Boat Builders	15	Table 4 and apply minimum percent good	
Shopping Carts	5	Table 4 and apply minimum percent good	
Signs	12	Table 4 and apply minimum percent good	
Ski Lifts	15	Table 4 and apply minimum percent good	
Storage Bins - Trash	12	Table 4 and apply minimum percent good	
Sugar and Sugar Product Mfg.	20	Table 4 and apply minimum percent good	
Telephone and Communication	10	Table 4 and apply minimum percent good	
Test Equipment	8	Table 4 and apply minimum percent good	
Textile Mill Products Manufacturing	15	Table 4 and apply minimum percent good	
Theatres – Excluding Projectors	15	Table 4 and apply minimum percent good	
Theatres – Digital Projectors	10	Table 4 and apply minimum percent good	Untrended. Reviewed 2017

**Section IV**

**California Assessors' Association  
Economic Life and Minimum Percent Good Table  
January 2025**

<b>Category</b>	<b>Life (In Years)</b>	<b>% Good (See Explanation in Section II)</b>	<b>Remarks</b>
Tools / Tooling	5	Table 4 and apply minimum percent good	
Vending Equipment	8	Table 4 and apply minimum percent good	
Video Games	4	Table 4 and apply minimum percent good	Untrended
Warehouse Equipment	15	Table 4 and apply minimum percent good	
Wind Machines - Agricultural	25	Table 4 and apply minimum percent good	Use Table 3 Agricultural Equipment Index
Winery (Except Tanks)	15	Table 4 and apply minimum percent good	Composite life except for tanks
Winery Tanks - Stainless Steel	40	Table 4 and apply minimum percent good	

**Section VI: Valuation Factors**

Section VI provides the recommended composite factors and specific equipment/fixture factors to be used in valuing personal property and fixtures for 2025. These valuation factors are based on the following:

- Assessors’ Handbook Section 581, January 2025
- California Assessors’ Association Economic Life & Minimum Percent Good Table (Section IV), January 2025

**Deriving Composite Factors**

These factors were calculated using Assessors’ Handbook Section 581 and the appropriate minimum percent good is applied. An example of calculating these factors is as follows:

*Example:*

A taxpayer acquired tools for \$10,000 in 2021. What is the composite factor and resulting assessed value?

Step 1: Determine the appropriate life using Section IV of the CAA Position Paper.

**Section IV**

**California Assessors’ Association  
Economic Life and Minimum Percent Good Table  
January 2025**

Category	Life (In Years)	% Good (See Explanation in Section II)	Remarks
Tools / Tooling	5	Table 4 and apply minimum percent good	

Step 2: Determine the appropriate percent good factor using Assessors’ Handbook Section 581, Table 4. The appraiser estimates a 5-year life; therefore, the appropriate percent good factor is 28%.

Year Acq'd	Age	3	4	5
2024	1	66	75	80
2023	2	37	52	61
2022	3	16	31	44
2021	4	6	17	28

Step 3: Determine the appropriate equipment index factor using Assessors' Handbook 581, Table 1. The equipment was acquired in 2021; therefore, the appropriate index factor is 119.

**Section I: Equipment Index Factors**

**Table 1: Commercial Equipment**

Age	Year	Average
1	2024	100
2	2023	101
3	2022	103
4	2021	119

Step 4: Multiply the percent good factor and the index factor to determine the valuation factor.

$$28\% \times 1.19 = 33.32\% \text{ (33\% rounded)}$$

Step 5: Multiply the valuation factor and the historical cost of the tools to determine the assessed value.

$$\$10,000 \times 33\% = \$3,300 \text{ Value}$$

**TABLE A**  
**Commercial Composite Factors**

Age:																																	
YEAR	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	20	22	25	30	35	40												
2024	66	75	80	84	86	88	90	91	92	93	94	94	95	95	96	96	97	97	98	99	99												
2023	37	53	62	69	74	78	81	83	85	87	88	89	90	92	93	94	95	96	97	98	99												
2022	16	32	45	55	62	67	71	75	78	80	82	84	87	89	90	92	93	95	97	99	100												
2021	12	20	33	46	56	64	70	76	81	84	87	90	93	96	99	101	104	106	109	112	113												
2020	12	13	22	35	47	56	64	72	77	82	87	91	94	99	101	105	108	112	117	120	122												
2019		13	13	22	33	43	52	60	66	73	78	82	86	92	95	100	104	108	114	118	121												
2018			13	14	24	34	43	51	59	66	72	77	81	89	93	99	103	108	115	120	123												
2017				14	17	25	34	43	52	59	66	71	77	85	90	97	102	108	116	122	126												
2016				14	14	18	26	34	43	51	58	64	70	80	84	92	98	105	115	121	125												
2015					14	14	20	27	34	43	50	55	62	72	78	85	92	101	111	118	124												
2014						14	14	20	27	34	41	49	54	66	72	80	87	97	109	116	122												
2013							14	16	22	29	35	42	49	61	65	75	84	94	106	115	122												
2012								15	18	23	29	35	42	54	60	70	79	89	104	112	120												
2011									15	15	18	24	30	36	50	56	66	76	88	103	113	122											
2010										15	16	20	26	33	45	51	62	71	85	102	113	122											
2009											16	17	22	26	39	45	55	66	80	97	109	119											
2008												15	17	22	35	40	51	62	76	95	109	120											
2007													16	20	30	36	48	59	74	95	110	121											
2006														16	17	26	33	45	55	72	95	112	124										
2005															17	23	29	41	52	70	93	111	125										
2004																21	27	38	50	69	94	115	130										
2003																	19	24	35	47	65	93	114	130									
2002																		20	32	42	60	88	110	128									
2001																			20	28	38	54	82	107	127								
2000																				24	32	51	79	104	124								
1999																					22	31	48	75	101	122							
1998																						20	27	43	70	95	118						
1997																							25	40	65	92	115						
1996																								21	36	61	87	112					
1995																										32	58	84	110				
1994																											31	56	82	107			
1993																												27	53	80	108		
1992																													24	49	77	103	
1991																														22	45	73	102
1990																															44	70	97
1989																															42	67	97
1988																															39	65	97
1987																															38	65	95
1986																															35	61	91
1985																															33	59	87

*Minimum percent good factor of ten (10) percent is applied for lien date 2025.*

*Commercial Composite factors derived using AH 581 Table 1 and 4 for 2025.*

TABLE B																						
Industrial Composite Factors																						
Age:																						
YEAR	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	20	22	25	30	35	40	
2024	66	75	80	84	86	88	90	91	92	93	94	94	95	95	96	96	97	97	98	99	99	
2023	38	53	62	69	74	79	82	84	86	88	89	90	91	93	94	95	96	97	98	99	100	
2022	17	33	48	57	65	70	75	79	82	84	86	89	91	93	94	96	97	99	102	104	105	
2021	11	21	34	47	57	65	71	77	82	86	88	92	94	98	100	103	105	108	111	114	115	
2020	11	12	22	35	47	56	64	72	77	83	88	92	94	100	102	106	109	113	118	121	123	
2019		12	13	22	33	44	53	61	67	74	79	83	87	94	96	102	106	110	116	120	123	
2018			12	14	24	34	44	52	60	67	72	78	82	90	94	99	103	109	116	121	124	
2017				13	17	25	33	43	51	58	65	71	76	85	89	96	101	107	115	121	125	
2016				13	13	18	25	34	42	51	58	63	69	79	83	92	97	104	114	120	124	
2015					13	13	20	27	34	43	50	55	62	72	78	85	92	101	111	118	124	
2014						13	14	20	27	34	41	49	54	66	72	80	87	97	109	116	122	
2013							13	16	22	29	35	42	49	61	65	75	84	94	106	115	122	
2012								13	18	23	29	35	42	54	60	70	79	89	104	112	120	
2011								13	13	18	24	30	36	49	55	65	74	86	101	111	120	
2010									13	15	20	26	32	44	50	61	70	84	100	111	120	
2009										14	17	21	26	38	44	55	65	79	96	108	117	
2008											14	17	22	34	39	49	60	74	92	106	117	
2007												14	19	29	35	46	58	72	93	107	118	
2006												14	17	25	31	43	53	69	91	107	119	
2005													15	22	27	39	49	66	88	105	119	
2004														19	25	35	46	63	86	106	120	
2003															18	22	33	44	60	86	106	121
2002															16	18	29	38	55	81	101	117
2001																16	26	35	50	75	98	116
2000																	22	30	46	72	94	113
1999																	20	28	43	67	91	110
1998																17	24	39	64	86	107	
1997																	23	36	59	84	105	
1996																	19	33	56	79	102	
1995																	17	30	53	77	100	
1994																		29	51	75	98	
1993																		24	48	73	98	
1992																		22	45	70	93	
1991																		20	41	67	92	
1990																		18	40	64	88	
1989																			39	62	89	
1988																			36	60	88	
1987																			35	60	87	
1986																			32	56	84	
1985																			30	54	80	

*Minimum percent good factor of nine (9) percent is applied for lien date 2025.*

*Industrial Composite factors derived using AH 581 Table 2 and 4 for 2025.*

<b>TABLE C</b>						
<b>Agricultural Mobile Equipment Composite Factors</b>						
<b>Year</b>	<b>Except Harvesters</b>			<b>Harvesters</b>		
	<b>New</b>	<b>Used</b>	<b>Average</b>	<b>New</b>	<b>Used</b>	<b>Average</b>
2024	78	92	85	74	90	82
2023	71	83	77	65	79	72
2022	68	80	74	60	73	67
2021	72	84	78	62	74	68
2020	69	82	75	57	70	63
2019	63	76	70	51	62	57
2018	58	70	64	46	56	51
2017	54	63	59	41	49	45
2016	49	57	53	36	43	40
2015	43	52	48	30	37	35
2014	39	46	44	28	33	30
2013	37	44	41	25	31	28
2012	35	42	39	23	27	26
2011	34	40	37		24	
2010	31	36	35		22	
2009	29	34	32		22	
2008		32				
2007		30				

*Agricultural Composite factors derived using AH 581 Table 3 and 6 for 2025.*

<b>TABLE D</b>			
<b>Construction Mobile Equipment Composite Factors</b>			
<b>Year</b>	<b>New</b>	<b>Used</b>	<b>Average</b>
2024	74	91	83
2023	68	83	76
2022	67	83	75
2021	68	84	77
2020	66	81	74
2019	62	77	70
2018	58	72	65
2017	53	65	60
2016	49	60	55
2015	44	54	49
2014	40	49	44
2013	38	47	42
2012	36	43	40
2011	34	42	39
2010	32	40	37
2009	31	37	34
2008	27	33	30
2007	22	29	26
2006	21	23	23
2005	20	20	20
2004		17	

***Construction Mobile Equipment Composite factors derived using AH 581 Table 3 and 5 for 2025.***

<b>TABLE E</b>		
<b>AH 581 Table 7</b>		
<b>Non-Production Computer Valuation Factors</b>		
<b>Year Acquired</b>	<b>Personal Computers</b>	<b>Local Area Network Equipment (Plus Mainframe Computers)</b>
2024	54	73
2023	39	47
2022	24	30
2021	15	19
2020	10	12
2019	6	8
2018	4	5
2017	2	3
2016	2	2

<b>TABLE F</b>		
<b>AH 581 Table 8</b>		
<b>Semiconductor Manufacturing Equipment &amp; Fixtures Valuation Factors</b>		
<b>Year Acquired</b>	<b>Machinery &amp; Equipment</b>	<b>Fixtures Valuation</b>
2024	78	91
2023	61	84
2022	46	79
2021	34	77
2020	25	72
2019	18	61
2018	12	52
2017	8	43
2016		34
2015		27
2014		20
2013		16
2012		15
2011		15

<b>TABLE G</b> <b>AH 581 Table 9</b> <b>Biopharmaceutical Industry Equipment &amp; Fixtures Valuation Factors</b>				
<b>Year</b> <b>Acquired</b>	<b>Schedule A</b>			<b>Schedule B</b>
	<b>Machinery &amp;</b> <b>Equipment</b>	<b>Other</b> <b>Equipment</b>	<b>Tools, Molds, Dies,</b> <b>Jigs</b>	<b>Fixtures</b>
2024	84	91	88	91
2023	69	84	79	84
2022	57	79	70	79
2021	47	77	65	77
2020	35	72	56	72
2019	22	61	44	61
2018	14	52	34	52
2017	14	43	25	43
2016	14	34	18	34
2015	14	27	14	27
2014	14	20	14	20
2013	14	16	14	16
2012	14	15	14	15

<b>TABLE H</b> <b>AH 581 Table 10</b> <b>Document Processor Valuation Factors</b>	
<b>Year Acquired</b>	<b>Document Processors</b>
2024	58
2023	47
2022	32
2021	28
2020	23
2019	19
2018	15
2017	13
2016	10
2015	10
2014	10

<b>TABLE I</b> <b>AH 581 Table 11</b> <b>Offset Lithographic Printing Presses Valuation</b> <b>Factors</b>	
<b>Year</b> <b>Acquired</b>	<b>Offset Lithographic Printing Presses</b>
2024	91
2023	82
2022	74
2021	66
2020	58
2019	50
2018	43
2017	37
2016	31
2015	23
2014	20
2013	17
2012	13
2011	10

<b>TABLE J</b> <b>Set Top Box Valuation Factors</b>	
<b>Year</b> <b>Acquired</b>	<b>Set Top Box</b>
2024	68
2023	47
2022	31
2021	19
2020	11
2019	6
2018	2
Prior	2

***Minimum percent good factor of two (2) percent is applied for lien date 2025.***

TABLE K Untrended Factors				
	Age:			
Year Acquired	4	6	8	10
2024	75	84	88	91
2023	52	68	77	82
2022	31	53	65	73
2021	17	39	54	64
2020	10	27	43	55
2019		17	33	46
2018		10	25	38
2017			18	31
2016			13	24
2015			10	19
2014				14
2013				11
2012				10

***Minimum percent good factor of ten (10) percent is applied for lien date 2025.***

<b>TABLE L</b>	
<b>Electronic Slot Machines Valuation Factors</b>	
<b>Year Acquired</b>	<b>Electronic Slot Machines</b>
2024	72
2023	53
2022	40
2021	31
2020	24
2019	15
2018	6
Prior	6

<b>TABLE M</b>	
<b>Mechanical Slot Machines &amp; Other Gaming Equipment Valuation Factors</b>	
<b>Year Acquired</b>	<b>Mechanical Slot Machine &amp; Other Gaming Equipment</b>
2024	88
2023	78
2022	72
2021	67
2020	61
2019	53
2018	48
2017	42
2016	38
2015	32
2014	27
2013	22
2012	18
2011	13
2010	7
Prior	7

***Tables L & M factors are derived using the State of Nevada Department of Taxation Personal Property Manual, Valuation Guidelines 2025-2026.***

<b>TABLE N</b>		
<b>Agricultural Composite Factors</b>		
<b>Age:</b>		
<b>Year</b>	<b>15</b>	<b>25</b>
2024	95	97
2023	90	96
2022	89	98
2021	97	110
2020	95	114
2019	89	112
2018	83	111
2017	78	109
2016	70	106
2015	63	102
2014	55	99
2013	50	96
2012	44	92
2011	37	89
2010	33	86
2009	27	83
2008	23	80
2007	21	78
2006	20	75
2005		71
2004		69
2003		66
2002		61
2001		55
2000		52
1999		48
1998		45
1997		41
1996		37
1995		34
1994		33
1993		28
1992		26

***Minimum percent good factor of eleven (11) percent is applied for lien date 2025.***

***Agriculture Composite factors derived using AH 581 Table 3 and 4 for 2025.***

<b>TABLE O</b>	
<b>Construction Composite Factors</b>	
<b>Age:</b>	
<b>Year</b>	<b>12</b>
2024	93
2023	89
2022	87
2021	88
2020	82
2019	74
2018	68
2017	58
2016	50
2015	42
2014	34
2013	29
2012	24
2011	19
2010	16

***Minimum percent good factor of ten (10) percent is applied for lien date 2025.  
Construction Composite factors derived using AH 581 Table 3 and 4 for 2025.***

<b>TABLE P</b>	
<b>Photovoltaic Systems Factors</b>	
<b>Year Acquired</b>	<b>Photovoltaic Systems</b>
2024	98
2023	97
2022	94
2021	94
2020	90
2019	89
2018	85
2017	78
2016	74
2015	67
2014	62
2013	53
2012	42
2011	34
2010	30
2009	25
2008	21
2007	20
2006	19
2005	19
2004	16
2003	14
2002	12
2001	11
2000	10

***Minimum percent good factor of 10 percent is applied for lien date 2025.***