
**BUSINESS ASSESSMENT FACTORS
JANUARY 2026
CAA Position Paper 26-001
(USE FOR LIEN DATE JANUARY 1, 2026)**



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 2026 then application of the factors in this document will produce market value as of lien date 2026.

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 Assessor's Handbook AH581 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 2026 version of *AH581*. In 2004 the Board of Equalization (BOE) switched to the same single index methodology recommended by the CAA. The *BOE AH581* commercial 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 2026 version of *AH581*. 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 2026 version of *AH581*.

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

Age	125% Rule	Age x 125% Rule	Rounded Age
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**

Age	Year	Average
1	2025	100
2	2024	102
3	2023	103
4	2022	105
5	2021	122
6	2020	133
7	2019	134
8	2018	138
9	2017	143
10	2016	146
11	2015	145
12	2014	147
13	2013	149
14	2012	150
15	2011	154
16	2010	159
17	2009	158
18	2008	162
19	2007	168
20	2006	176
21	2005	184
22	2004	196
23	2003	202
24	2002	205
25	2001	206
26	2000	208
27	1999	212
28	1998	212
29	1997	214
30	1996	218
31	1995	221
32	1994	228
33	1993	235
34	1992	240
35	1991	243
36	1990	248
37	1989	255
38	1988	268
39	1987	279
40	1986	284

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

Age	Year	Average
1	2025	100
2	2024	103
3	2023	106
4	2022	111
5	2021	125
6	2020	135
7	2019	137
8	2018	140
9	2017	144
10	2016	146
11	2015	146
12	2014	148
13	2013	150
14	2012	150
15	2011	153
16	2010	157
17	2009	157
18	2008	158
19	2007	166
20	2006	170
21	2005	175
22	2004	182
23	2003	189
24	2002	190
25	2001	190
26	2000	191
27	1999	193
28	1998	194
29	1997	197
30	1996	200
31	1995	204
32	1994	211
33	1993	215
34	1992	219
35	1991	222
36	1990	228
37	1989	235
38	1988	246
39	1987	257
40	1986	262

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

Age	Year	Agricultural	Construction
1	2025	100	100
2	2024	101	102
3	2023	102	105
4	2022	107	114
5	2021	125	126
6	2020	133	132
7	2019	136	134
8	2018	140	140
9	2017	143	141
10	2016	144	142
11	2015	145	144
12	2014	147	146
13	2013	150	148
14	2012	151	152
15	2011	154	158
16	2010	159	163
17	2009	162	163
18	2008	168	168
19	2007	175	174
20	2006	181	178
21	2005	185	185
22	2004	195	197
23	2003	201	204
24	2002	204	206
25	2001	207	209
26	2000	210	210
27	1999	212	212
28	1998	215	215
29	1997	217	219
30	1996	220	223
31	1995	226	228
32	1994	236	233
33	1993	242	236
34	1992	250	242
35	1991	257	249
36	1990	266	257
37	1989	275	266
38	1988	287	279
39	1987	295	287
40	1986	296	292

Section II: Use of Equipment Percent Good Factors

Use the “*Table 4: Machinery and Equipment Percent Good Factors*” found in the *January 2026 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 2026 AH581*. When valuing Agricultural Mobile Equipment, use the appropriate “New” or “Used” percent good factors found in *Table 6* of the *January 2026 AH581*. 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 2026.

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 9%. Since 9% is less than the minimum percent good recommended for commercial property, do not use the 9% 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
5.5% 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	Age	Year	Acq'd
2025	1	67	75	81	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99	1	2025	2025	
2024	2	37	52	62	68	73	77	80	82	84	86	87	89	90	91	92	93	94	95	97	97	98	2	2024	2024	
2023	3	16	32	44	53	60	66	70	73	76	79	81	83	84	87	88	90	91	93	95	96	97	3	2023	2023	
2022	4	6	17	29	39	48	54	60	65	68	72	74	77	79	82	84	86	88	90	93	95	96	4	2022	2022	
2021	5		8	17	27	36	44	50	56	60	64	68	71	73	77	79	82	85	87	91	93	95	5	2021	2021	
2020	6		3	10	18	26	34	41	47	52	57	61	64	67	72	75	78	81	85	89	92	94	6	2020	2020	
2019	7			5	11	18	25	33	39	45	50	54	58	62	68	70	74	78	82	87	90	92	7	2019	2019	
2018	8			1	7	12	18	25	32	38	43	48	52	56	63	65	70	74	79	84	88	91	8	2018	2018	
2017	9				3	8	13	19	25	31	37	42	46	51	58	61	66	70	76	82	87	90	9	2017	2017	
2016	10					4	9	14	19	25	30	36	41	45	53	56	62	67	73	80	85	88	10	2016	2016	
2015	11					1	6	10	15	20	25	30	35	40	48	52	58	63	70	78	83	87	11	2015	2015	
2014	12						3	7	11	16	20	25	30	35	43	47	54	59	67	75	81	86	12	2014	2014	
2013	13							4	9	12	16	21	25	30	38	43	50	56	63	73	79	84	13	2013	2013	
2012	14							2	6	9	13	17	21	26	34	38	46	52	60	70	77	83	14	2012	2012	
2011	15								3	7	10	14	18	22	30	34	42	48	57	68	75	81	15	2011	2011	
2010	16								1	4	8	11	14	18	26	30	38	45	54	65	73	80	16	2010	2010	
2009	17									2	5	9	12	15	23	26	34	41	50	62	71	78	17	2009	2009	
2008	18										4	7	10	13	19	23	30	37	47	60	69	76	18	2008	2008	
2007	19										1	5	8	10	16	20	27	34	44	57	67	75	19	2007	2007	
2006	20											2	5	9	14	17	24	31	41	54	65	73	20	2006	2006	
2005	21												4	7	12	15	21	28	38	52	63	71	21	2005	2005	
2004	22												2	4	10	13	19	25	35	49	60	69	22	2004	2004	
2003	23													3	9	11	17	22	32	46	58	67	23	2003	2003	
2002	24														1	7	9	15	20	29	44	56	66	24	2002	2002
2001	25															5	7	13	18	27	41	54	64	25	2001	2001
2000	26															3	6	11	16	24	38	51	62	26	2000	2000
1999	27															1	4	10	14	22	36	49	60	27	1999	1999
1998	28																2	8	13	20	34	47	58	28	1998	1998
1997	29																1	6	11	18	31	44	56	29	1997	1997
1996	30																	5	9	16	29	42	54	30	1996	1996
1995	31																	3	7	15	27	40	52	31	1995	1995
1994	32																	1	6	13	25	38	50	32	1994	1994
1993	33																		5	12	23	36	47	33	1993	1993
1992	34																		3	11	21	34	46	34	1992	1992
1991	35																		2	9	19	32	43	35	1991	1991
1990	36																			8	18	29	42	36	1990	1990
1989	37																			6	17	27	39	37	1989	1989
1988	38																			4	15	26	38	38	1988	1988
1987	39																			3	14	24	36	39	1987	1987
1986	40																			2	13	23	34	40	1986	1986

Table 4a: Commercial Percent Good Factors Individual Properties Average
Service Life
5.5% 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	Age	Year	Acq'd	
2025	1	67	75	81	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99	99	1	2025		
2024	2	37	52	62	68	73	77	80	82	84	86	87	89	90	91	92	93	94	95	97	97	98	98	2	2024		
2023	3	16	32	44	53	60	66	70	73	76	79	81	83	84	87	88	90	91	93	95	96	97	97	3	2023		
2022	4	10	17	29	39	48	54	60	65	68	72	74	77	79	82	84	86	88	90	93	95	96	96	4	2022		
2021	5	10	10	17	27	36	44	50	56	60	64	68	71	73	77	79	82	85	87	91	93	95	95	5	2021		
2020	6	10	10	10	18	26	34	41	47	52	57	61	64	67	72	75	78	81	85	89	92	94	94	6	2020		
2019	7	10	10	10	11	18	25	33	39	45	50	54	58	62	68	70	74	78	82	87	90	92	92	7	2019		
2018	8	10	10	10	10	12	18	25	32	38	43	48	52	56	63	65	70	74	79	84	88	91	91	8	2018		
2017	9	10	10	10	10	10	13	19	25	31	37	42	46	51	58	61	66	70	76	82	87	90	90	9	2017		
2016	10	10	10	10	10	10	10	14	19	25	30	36	41	45	53	56	62	67	73	80	85	88	88	10	2016		
2015	11	10	10	10	10	10	10	10	15	20	25	30	35	40	48	52	58	63	70	78	83	87	87	11	2015		
2014	12	10	10	10	10	10	10	10	11	16	20	25	30	35	43	47	54	59	67	75	81	86	86	12	2014		
2013	13	10	10	10	10	10	10	10	10	12	16	21	25	30	38	43	50	56	63	73	79	84	84	13	2013		
2012	14	10	10	10	10	10	10	10	10	10	13	17	21	26	34	38	46	52	60	70	77	83	83	14	2012		
2011	15	10	10	10	10	10	10	10	10	10	10	14	18	22	30	34	42	48	57	68	75	81	81	15	2011		
2010	16	10	10	10	10	10	10	10	10	10	10	11	14	18	26	30	38	45	54	65	73	80	80	16	2010		
2009	17	10	10	10	10	10	10	10	10	10	10	10	12	15	23	26	34	41	50	62	71	78	78	17	2009		
2008	18	10	10	10	10	10	10	10	10	10	10	10	10	13	19	23	30	37	47	60	69	76	76	18	2008		
2007	19	10	10	10	10	10	10	10	10	10	10	10	10	10	16	20	27	34	44	57	67	75	75	19	2007		
2006	20	10	10	10	10	10	10	10	10	10	10	10	10	10	14	17	24	31	41	54	65	73	73	20	2006		
2005	21	10	10	10	10	10	10	10	10	10	10	10	10	10	12	15	21	28	38	52	63	71	71	21	2005		
2004	22	10	10	10	10	10	10	10	10	10	10	10	10	10	10	13	19	25	35	49	60	69	69	22	2004		
2003	23	10	10	10	10	10	10	10	10	10	10	10	10	10	10	11	17	22	32	46	58	67	67	23	2003		
2002	24	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	15	20	29	44	56	66	66	24	2002		
2001	25	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	13	18	27	41	54	64	64	25	2001		
2000	26	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	11	16	24	38	51	62	62	26	2000		
1999	27	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	14	22	36	49	60	60	27	1999		
1998	28	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	13	20	34	47	58	58	28	1998		
1997	29	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	11	18	31	44	56	56	29	1997		
1996	30	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	16	29	42	54	54	30	1996		
1995	31	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	15	27	40	52	52	31	1995		
1994	32	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	13	25	38	50	50	32	1994		
1993	33	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	12	23	36	47	47	33	1993		
1992	34	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	11	21	34	46	46	34	1992	
1991	35	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	19	32	43	43	35	1991	
1990	36	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	18	29	42	42	36	1990		
1989	37	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	17	27	39	39	37	1989		
1988	38	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	15	26	38	38	38	1988		
1987	39	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	14	24	36	36	39	1987		
1986	40	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	13	23	34	34	40	1986		

Table 4b: Industrial Percent Good Factors Individual Properties

Average Service Life
5.5% 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	Age	Year Acq'd	
2025	1	67	75	81	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99	1	2025
2024	2	37	52	62	68	73	77	80	82	84	86	87	89	90	91	92	93	94	95	97	97	98	2	2024
2023	3	16	32	44	53	60	66	70	73	76	79	81	83	84	87	88	90	91	93	95	96	97	3	2023
2022	4	9	17	29	39	48	54	60	65	68	72	74	77	79	82	84	86	88	90	93	95	96	4	2022
2021	5	9	9	17	27	36	44	50	56	60	64	68	71	73	77	79	82	85	87	91	93	95	5	2021
2020	6	9	9	10	18	26	34	41	47	52	57	61	64	67	72	75	78	81	85	89	92	94	6	2020
2019	7	9	9	9	11	18	25	33	39	45	50	54	58	62	68	70	74	78	82	87	90	92	7	2019
2018	8	9	9	9	9	12	18	25	32	38	43	48	52	56	63	65	70	74	79	84	88	91	8	2018
2017	9	9	9	9	9	9	13	19	25	31	37	42	46	51	58	61	66	70	76	82	87	90	9	2017
2016	10	9	9	9	9	9	9	14	19	25	30	36	41	45	53	56	62	67	73	80	85	88	10	2016
2015	11	9	9	9	9	9	9	10	15	20	25	30	35	40	48	52	58	63	70	78	83	87	11	2015
2014	12	9	9	9	9	9	9	9	11	16	20	25	30	35	43	47	54	59	67	75	81	86	12	2014
2013	13	9	9	9	9	9	9	9	9	12	16	21	25	30	38	43	50	56	63	73	79	84	13	2013
2012	14	9	9	9	9	9	9	9	9	9	13	17	21	26	34	38	46	52	60	70	77	83	14	2012
2011	15	9	9	9	9	9	9	9	9	9	10	14	18	22	30	34	42	48	57	68	75	81	15	2011
2010	16	9	9	9	9	9	9	9	9	9	9	11	14	18	26	30	38	45	54	65	73	80	16	2010
2009	17	9	9	9	9	9	9	9	9	9	9	9	12	15	23	26	34	41	50	62	71	78	17	2009
2008	18	9	9	9	9	9	9	9	9	9	9	9	10	13	19	23	30	37	47	60	69	76	18	2008
2007	19	9	9	9	9	9	9	9	9	9	9	9	9	10	16	20	27	34	44	57	67	75	19	2007
2006	20	9	9	9	9	9	9	9	9	9	9	9	9	9	14	17	24	31	41	54	65	73	20	2006
2005	21	9	9	9	9	9	9	9	9	9	9	9	9	9	12	15	21	28	38	52	63	71	21	2005
2004	22	9	9	9	9	9	9	9	9	9	9	9	9	9	10	13	19	25	35	49	60	69	22	2004
2003	23	9	9	9	9	9	9	9	9	9	9	9	9	9	9	11	17	22	32	46	58	67	23	2003
2002	24	9	9	9	9	9	9	9	9	9	9	9	9	9	9	15	20	29	44	56	66	74	24	2002
2001	25	9	9	9	9	9	9	9	9	9	9	9	9	9	9	13	18	27	41	54	64	72	25	2001
2000	26	9	9	9	9	9	9	9	9	9	9	9	9	9	9	11	16	24	38	51	62	70	26	2000
1999	27	9	9	9	9	9	9	9	9	9	9	9	9	9	9	10	14	22	36	49	60	68	27	1999
1998	28	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	13	20	34	47	58	66	28	1998
1997	29	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	11	18	31	44	56	64	29	1997
1996	30	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	16	29	42	54	62	30	1996
1995	31	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	15	27	40	52	60	31	1995
1994	32	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	13	25	38	50	58	32	1994
1993	33	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	12	23	36	47	55	33	1993
1992	34	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	11	21	34	46	54	34	1992
1991	35	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	19	32	43	51	35	1991
1990	36	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	18	29	42	50	36	1990
1989	37	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	17	27	39	47	37	1989
1988	38	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	15	26	38	46	38	1988
1987	39	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	14	24	36	44	39	1987
1986	40	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	13	23	34	42	40	1986

Table 5: Construction Mobile Equipment Percent Good Factors

Year Acq'd	Age	New	Used	Average
2025	1	74	91	83
2024	2	66	81	74
2023	3	60	74	67
2022	4	55	68	62
2021	5	51	62	57
2020	6	47	58	53
2019	7	42	52	47
2018	8	38	47	43
2017	9	35	43	39
2016	10	31	38	35
2015	11	28	34	31
2014	12	26	32	29
2013	13	24	29	27
2012	14	22	27	25
2011	15	20	25	23
2010	16	19	23	21
2009	17	16	20	18
2008	18	13	17	15
2007	19	12	13	13
2006	20	11	11	11
2005	21		9	

Table 6: Agricultural Mobile Equipment Percent Good Factors

		Except Harvesters			Harvesters		
Year Acq'd	Age	New	Used	Average	New	Used	Average
2025	1	78	92	85	74	90	82
2024	2	70	82	76	64	78	71
2023	3	64	75	70	57	69	63
2022	4	58	68	63	50	60	55
2021	5	52	62	57	43	53	48
2020	6	47	56	52	38	46	42
2019	7	42	50	46	33	40	37
2018	8	38	45	42	29	35	32
2017	9	34	40	37	25	30	28
2016	10	30	36	33	21	26	24
2015	11	27	32	30	19	23	21
2014	12	25	30	28	17	21	19
2013	13	23	28	26	15	18	17
2012	14	22	26	24		16	
2011	15	20	23	22		14	
2010	16	18	21	20		14	
2009	17		19				
2008	18		17				
2007	19						

Section III: Use of Valuation Factors

When valuing computers use the “*Table 7: Non-Production Computer Valuation Factors*” found in the *January 2026 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 2026 Assessors’ Handbook Section 581*.

When valuing “Biopharmaceutical Industry” equipment and fixtures, use “*Table 9: Biopharmaceutical Industry Equipment & Fixtures Valuation Factors*” found in the *January 2026 Assessors’ Handbook Section 581*.

When valuing “Document Processors” (copiers), use “*Table 10: Document Processor Valuation Factors*” found in the *January 2026 Assessors’ Handbook Section 581*.

When valuing billboards in 2026, 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 2026 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).

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 and commercial photovoltaic systems. Typical equipment includes: photovoltaic panels, mounts/brackets, inverters, and cabling/wiring. This survey was completed by the CAA Photovoltaic Sub-Committee and approved by the CAA in October 2024.

Stainless Steel Wine Tanks

The Stainless Steel Wine Tank Factor Table (Table Q) is intended to be applied to stainless steel wine tanks. This survey was completed by the CAA Stainless Steel Wine Tanks Sub-Committee and approved by the CAA in October 2025.

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 2026**

Category	Life (In Years)	% Good (See Explanation in Section II)	Remarks
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 2026**

Category	Life (In Years)	% Good (See Explanation in Section II)	Remarks
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 2026**

Category	Life (In Years)	% Good (See Explanation in Section II)	Remarks
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, refer to www.calassessor.org
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 2026**

Category	Life (In Years)	% Good (See Explanation in Section II)	Remarks
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, www.calassessor.org
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, www.calassessor.org
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 15)			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 2026**

Category	Life (In Years)	% Good (See Explanation in Section II)	Remarks
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- www.calassessor.org
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- www.calassessor.org
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- www.calassessor.org .

Section IV

**California Assessors' Association
Economic Life and Minimum Percent Good Table
January 2026**

Category	Life (In Years)	% Good (See Explanation in Section II)	Remarks
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			See page 15, Reviewed 2025; refer to CAA Table Q

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 2026. These valuation factors are based on the following:

- Assessors’ Handbook Section 581, January 2026
- California Assessors’ Association Economic Life & Minimum Percent Good Table (Section IV), January 2026

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 2023. 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 2026**

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 44%.

Year Acq'd	Age 3	4	5	
2025	1	67	75	81
2024	2	37	52	62
2023	3	16	32	44
2022	4	6	17	29

Step 3: Determine the appropriate equipment index factor using Assessors' Handbook 581, Table 1. The equipment was acquired in 2023; therefore, the appropriate index factor is 103.

Section I: Equipment Index Factors

Table 1: Commercial Equipment

Age	Year	Average
1	2025	100
2	2024	102
3	2023	103
4	2022	105

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

$$44\% \times 1.03 = 45.32\% \text{ (45\% rounded)}$$

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

$$\$10,000 \times 45\% = \$4,500 \text{ Value}$$

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				
2025	67	75	81	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99				
2024	38	53	63	69	74	79	82	84	86	88	89	91	92	93	94	95	96	97	99	99	100				
2023	16	33	45	55	62	68	72	75	78	81	83	85	87	90	91	93	94	96	98	99	100				
2022	11	18	30	41	50	57	63	68	71	76	78	81	83	86	88	90	92	95	98	100	101				
2021	11	12	21	33	44	54	61	68	73	78	83	87	89	94	96	100	104	106	111	113	116				
2020		12	13	24	35	45	55	63	69	76	81	85	89	96	100	104	108	113	118	122	125				
2019			13	15	24	34	44	52	60	67	72	78	83	91	94	99	105	110	117	121	123				
2018				14	17	25	35	44	52	59	66	72	77	87	90	97	102	109	116	121	126				
2017				14	14	19	27	36	44	53	60	66	73	83	87	94	100	109	117	124	129				
2016					14	15	20	28	37	44	53	60	66	77	82	91	98	107	117	124	128				
2015						15	15	22	29	36	44	51	58	70	75	84	91	102	113	120	126				
2014							15	16	24	29	37	44	51	63	69	79	87	98	110	119	126				
2013								15	18	24	31	37	45	57	64	75	83	94	109	118	125				
2012									15	15	20	26	32	39	51	57	69	78	90	105	116	125			
2011										15	15	22	28	34	46	52	65	74	88	105	116	125			
2010											15	17	22	29	41	48	60	72	86	103	116	127			
2009												16	19	24	36	41	54	65	79	98	112	123			
2008													16	21	31	37	49	60	76	97	112	123			
2007														16	17	27	34	45	57	74	96	113	126		
2006															17	25	30	42	55	72	95	114	128		
2005																22	28	39	52	70	96	116	131		
2004																	18	25	37	49	69	96	118	135	
2003																		22	34	44	65	93	117	135	
2002																			20	31	41	59	90	115	135
2001																				27	37	56	84	111	132
2000																				23	33	50	79	106	129
1999																				21	30	47	76	104	127
1998																					28	42	72	100	123
1997																					23	39	66	94	120
1996																					21	35	63	92	118
1995																						33	60	88	115
1994																						29	57	87	114
1993																						27	54	85	110
1992																						24	50	82	110
1991																						22	46	78	104
1990																							45	72	104
1989																							43	69	99
1988																							40	70	102
1987																							38	67	100
1986																							35	65	97

Minimum percent good factor of ten (10) percent is applied for lien date 2026.

Commercial Composite factors derived using AH 581 Table 1 and 4 for 2026.

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
2025	67	75	81	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99
2024	38	54	64	70	75	79	82	84	87	89	90	92	93	94	95	96	97	98	100	100	101
2023	17	34	47	56	64	70	74	77	81	84	86	88	89	92	93	95	96	99	101	102	103
2022	10	19	32	43	53	60	67	72	75	80	82	85	88	91	93	95	98	100	103	105	107
2021	10	11	21	34	45	55	63	70	75	80	85	89	91	96	99	103	106	109	114	116	119
2020		11	14	24	35	46	55	63	70	77	82	86	90	97	101	105	109	115	120	124	127
2019			12	15	25	34	45	53	62	69	74	79	85	93	96	101	107	112	119	123	126
2018				13	17	25	35	45	53	60	67	73	78	88	91	98	104	111	118	123	127
2017				13	13	19	27	36	45	53	60	66	73	84	88	95	101	109	118	125	130
2016					13	13	20	28	37	44	53	60	66	77	82	91	98	107	117	124	128
2015						13	15	22	29	37	44	51	58	70	76	85	92	102	114	121	127
2014							13	16	24	30	37	44	52	64	70	80	87	99	111	120	127
2013								14	18	24	32	38	45	57	65	75	84	95	110	119	126
2012								14	14	20	26	32	39	51	57	69	78	90	105	116	125
2011									14	15	21	28	34	46	52	64	73	87	104	115	124
2010										14	17	22	28	41	47	60	71	85	102	115	126
2009											14	19	24	36	41	53	64	79	97	111	122
2008												16	21	30	36	47	58	74	95	109	120
2007												14	17	27	33	45	56	73	95	111	125
2006													15	24	29	41	53	70	92	111	124
2005														21	26	37	49	67	91	110	124
2004														18	24	35	46	64	89	109	126
2003														16	21	32	42	60	87	110	127
2002															17	29	38	55	84	106	125
2001																25	34	51	78	103	122
2000																21	31	46	73	97	118
1999																19	27	42	69	95	116
1998																17	25	39	66	91	113
1997																	21	35	61	87	110
1996																	17	32	58	84	108
1995																		31	55	82	106
1994																		27	53	80	106
1993																		24	49	77	101
1992																		22	46	74	101
1991																		18	42	71	95
1990																			41	66	96
1989																			40	63	92
1988																			37	64	93
1987																			34	62	93
1986																			32	60	89

Minimum percent good factor of nine (9) percent is applied for lien date 2026.

Industrial Composite factors derived using AH 581 Table 2 and 4 for 2026.

TABLE C						
Agricultural Mobile Equipment Composite Factors						
Year	Except Harvesters			Harvesters		
	New	Used	Average	New	Used	Average
2025	78	92	85	74	90	82
2024	71	83	77	65	79	72
2023	65	77	71	58	70	64
2022	62	73	67	54	64	59
2021	65	78	71	54	66	60
2020	63	74	69	51	61	56
2019	57	68	63	45	54	50
2018	53	63	59	41	49	45
2017	49	57	53	36	43	40
2016	43	52	48	30	37	35
2015	39	46	44	28	33	30
2014	37	44	41	25	31	28
2013	35	42	39	23	27	26
2012	33	39	36		24	
2011	31	35	34		22	
2010	29	33	32		22	
2009		31				
2008		29				

Agricultural Mobile Equipment Composite factors derived using AH 581 Table 3 and 6 for 2026.

TABLE D			
Construction Mobile Equipment Composite Factors			
Year	New	Used	Average
2025	74	91	83
2024	67	83	75
2023	63	78	70
2022	63	78	71
2021	64	78	72
2020	62	77	70
2019	56	70	63
2018	53	66	60
2017	49	61	55
2016	44	54	50
2015	40	49	45
2014	38	47	42
2013	36	43	40
2012	33	41	38
2011	32	40	36
2010	31	37	34
2009	26	33	29
2008	22	29	25
2007	21	23	23
2006	20	20	20
2005		17	

Construction Mobile Equipment Composite factors derived using AH 581 Table 3 and 5 for 2026.

TABLE E AH 581 Table 7 Non-Production Computer Valuation Factors		
Year Acquired	Personal Computers	Local Area Network Equipment (Plus Mainframe Computers)
2025	54	73
2024	39	47
2023	24	30
2022	15	19
2021	10	12
2020	6	8
2019	4	5
2018	2	3
2017	2	2

TABLE F AH 581 Table 8 Semiconductor Manufacturing Equipment & Fixtures Valuation Factors		
Year Acquired	Machinery & Equipment	Fixtures Valuation
2025	78	91
2024	61	84
2023	46	77
2022	34	72
2021	25	70
2020	18	63
2019	12	53
2018	8	45
2017		36
2016		28
2015		22
2014		16
2013		15
2012		15
2011		15
2010		15
2009		15

TABLE G AH 581 Table 9 Biopharmaceutical Industry Equipment & Fixtures Valuation Factors				
Year Acquired	Schedule A			Schedule B
	Machinery & Equipment	Other Equipment	Tools, Molds, Dies, Jigs	Fixtures
2025	84	91	89	91
2024	70	84	79	84
2023	56	77	70	77
2022	43	72	60	72
2021	34	70	55	70
2020	24	63	46	63
2019	15	53	34	53
2018	14	45	25	45
2017	14	36	19	36
2016	14	28	15	28
2015	14	22	15	22
2014	14	16	15	16
2013	14	15	15	15

TABLE H AH 581 Table 10 Document Processor Valuation Factors	
Year Acquired	Document Processors
2025	58
2024	47
2023	32
2022	28
2021	23
2020	19
2019	15
2018	13
2017	10
2016	10
2015	10

TABLE I AH 581 Table 11 Offset Lithographic Printing Presses Valuation Factors	
Year Acquired	Offset Lithographic Printing Presses
2025	91
2024	82
2023	74
2022	66
2021	58
2020	50
2019	43
2018	37
2017	31
2016	23
2015	20
2014	17
2013	13
2012	10

TABLE J Set Top Box Valuation Factors	
Year Acquired	Set Top Box
2025	68
2024	47
2023	31
2022	19
2021	11
2020	6
2019	2
Prior	2

Minimum percent good factor of two (2) percent is applied for lien date 2026.

TABLE K Untrended Factors				
	Age:			
Year Acquired	4	6	8	10
2025	75	84	89	91
2024	52	68	77	82
2023	32	53	66	73
2022	17	39	54	65
2021	10	27	44	56
2020		18	34	47
2019		11	25	39
2018		10	18	32
2017			13	25
2016			10	19
2015				15
2014				11
2013				10

Minimum percent good factor of ten (10) percent is applied for lien date 2026.

TABLE L	
Electronic Slot Machines Valuation Factors	
Year Acquired	Electronic Slot Machines
2025	72
2024	52
2023	37
2022	28
2021	23
2020	15
2019	6
Prior	6

TABLE M	
Mechanical Slot Machines & Other Gaming Equipment Valuation Factors	
Year Acquired	Mechanical Slot Machine & Other Gaming Equipment
2025	88
2024	77
2023	68
2022	61
2021	59
2020	53
2019	47
2018	42
2017	38
2016	33
2015	28
2014	22
2013	18
2012	13
2011	7
Prior	7

Tables L & M factors are derived using the State of Nevada Department of Taxation Personal Property Manual, Valuation Guidelines 2026-2027.

TABLE N		
Agricultural Composite Factors		
Age:		
Year	15	25
2025	95	98
2024	91	96
2023	86	95
2022	85	96
2021	91	109
2020	89	113
2019	84	112
2018	78	111
2017	73	109
2016	65	105
2015	58	102
2014	51	98
2013	45	95
2012	39	91
2011	34	88
2010	29	86
2009	24	81
2008	22	79
2007	19	77
2006		74
2005		70
2004		68
2003		64
2002		59
2001		56
2000		50
1999		47
1998		43
1997		39
1996		35
1995		34
1994		29
1993		27
1992		25

Minimum percent good factor of eleven (11) percent is applied for lien date 2026.

Agriculture Composite factors derived using AH 581 Table 3 and 4 for 2026.

TABLE O	
Construction Composite Factors	
Age:	
Year	12
2025	93
2024	88
2023	83
2022	82
2021	81
2020	75
2019	67
2018	60
2017	52
2016	43
2015	36
2014	29
2013	24
2012	20
2011	16

***Minimum percent good factor of ten (10) percent is applied for lien date 2026.
Construction Composite factors derived using AH 581 Table 3 and 4 for 2026.***

TABLE P	
Photovoltaic Systems Factors	
Year	
Acquired	Photovoltaic Systems
2025	98
2024	92
2023	91
2022	88
2021	88
2020	84
2019	83
2018	79
2017	73
2016	68
2015	62
2014	56
2013	49
2012	38
2011	31
2010	28
2009	22
2008	19
2007	18
2006	17
2005	16
2004	14
2003	13
2002	11
2001	10
2000	9

TABLE Q	
Stainless Steel Wine Tanks	
Year Acquired	Stainless Steel Wine Tanks
2025	99
2024	98
2023	98
2022	104
2021	107
2020	108
2019	109
2018	107
2017	107
2016	106
2015	106
2014	105
2013	102
2012	103
2011	102
2010	101
2009	98
2008	97
2007	98
2006	98
2005	100
2004	101
2003	97
2002	95
2001	93
2000	91
1999	88
1998	87
1997	85
1996	87
1995	88
1994	86
1993	80
1992	79
1991	75
1990	76
1989	73
1988	74
1987	72
1986	69
1985	66
1984	64
1983	59