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January 1, 2003

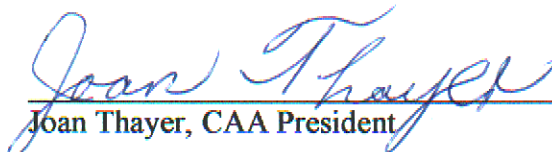
To Interested Parties:

The attached position paper on Business Assessment Factors, for lien date January 1, 2003, was adopted by the Executive Committee of the California Assessors' Association (CAA) on December 17, 2002.

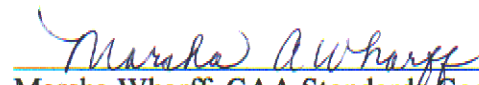
This paper is the result of work by the CAA Business Property Subcommittee, having met to arrive at a uniform set of equipment index, percent good, and valuation factors. These tables are recommended for use by all California Assessors' Association members in order to promote accuracy and uniformity in the assessment of business property.

Position Paper 03-001 states the official position of the California Assessors' Association on this issue.

Questions should be directed to either of the undersigned, 2003 CAA members.



Joan Thayer, CAA President



Marsha Wharff, CAA Standards Committee Chair

BMD/lp

Attachment

CALIFORNIA ASSESSORS' ASSOCIATION STANDARDS COMMITTEE

CAA POSITION PAPER: 03-001

DATE: January 01, 2003

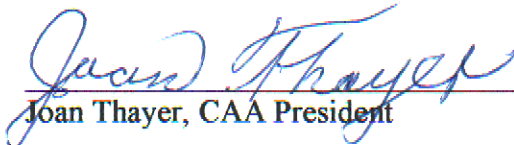
SUBJECT: Business Assessment Factors for January 1, 2003

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 2003, then application of the factors in this document will produce market value as of lien date 2003.

If an Assessor has individual property, or industry specific, appraisal data that in the Assessor's opinion will produce a more precise appraisal of the subject property, then it is recommended that the Assessor apply the more precise data.

This document references and incorporates many Tables from the January, 2003, AH581 published by the California State Board of Equalization and must be used in conjunction with AH581.



Joan Thayer, CAA President



Marsha Wharff, Standards Committee Chair

CALIFORNIA ASSESSORS' ASSOCIATION

**BUSINESS ASSESSMENT FACTORS
JANUARY 2003**

(USE FOR LIEN DATE JANUARY 1, 2003)



**President
Standards Committee Chair**

**Joan Thayer, Marin County
Marsha Wharff, Mendocino County**

FORWARD

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 2003 then application of the factors in this document will produce market value as of lien date 2003.

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. Statewide equalization and assessment uniformity is enhanced through use of the consolidated factor tables.

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 replacement cost new.

Joan Thayer
President, California Assessors' Association

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 2003 version of AH581, since the Board of Equalization agreed to the single index methodology recommended by the CAA. The Board of Equalization (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 2003 version of AH581 since the Board of Equalization agreed to the single index methodology recommended by the CAA.

Table 2 is an average of Producer Price Indexes that are published by the Bureau of Labor Statistics.

For Agricultural and Construction equipment use *Table 3* found at the conclusion of *Section 1* of this publication. *Table 3* is a replication of "Table 3: Agricultural and Construction Equipment Index Factors," found in the January 2003 Assessors' Handbook Section 581.

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 uses 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. (For application of this rule, please see the example on page 9 of AH581 as published for January 2003).

Clarification is needed when application of the 125% rule does not produce a round number. (Example: 6 year life x 125% = 7.5 years). The recommended rounding convention when applying the 125% calculation for both index and percent good factors is as follows:

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

Here are two examples:

6 year life: 6 year life x 125% = 7.5 years (you would use the maximum index and minimum percent good factors associated with 8 years of age)

17 year life: 17 year life x 125% = 21.25 years (you would use the maximum index and minimum percent good factors associated with 21 years of age)

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).

Tables 1, 2, and 3 start on the next page.

Section 1: Equipment Index Factors**Table 1: Commercial Equipment****Revised 02/11/03 per LTA 2003/020**

Year	Average
2002	100
2001	101
2000	101
1999	103
1998	104
1997	104
1996	106
1995	108
1994	111
1993	115
1992	117
1991	119
1990	121
1989	124
1988	131
1987	136
1986	138
1985	140
1984	142
1983	146
1982	150
1981	156
1980	171
1979	187
1978	204
1977	219
1976	230
1975	244
1974	270
1973	310
1972	321
1971	331
1970	349
1969	370
1968	386
1967	402
1966	419
1965	429
1964	433
1963	436

Section 1: Equipment Index Factors

Table 2: Industrial Equipment

Year	Average
2002	100
2001	100
2000	101
1999	101
1998	103
1997	103
1996	105
1995	107
1994	110
1993	113
1992	114
1991	117
1990	120
1989	123
1988	129
1987	134
1986	137
1985	139
1984	142
1983	146
1982	149
1981	157
1980	173
1979	193
1978	212
1977	231
1976	247
1975	262
1974	305
1973	359
1972	374
1971	383
1970	399
1969	421
1968	436
1967	453
1966	468
1965	486
1964	494
1963	500

Section 1: Equipment Index Factors

Table 3: Agricultural and Construction Equipment Index Factors

Year	Agricultural	Construction
2002	100	100
2001	101	102
2000	102	102
1999	103	103
1998	105	104
1997	106	107
1996	107	108
1995	110	111
1994	115	113
1993	118	115
1992	121	118
1991	125	121
1990	129	125
1989	134	129
1988	140	136
1987	144	139
1986	144	142
1985	145	144
1984	146	146
1983	150	148
1982	157	152
1981	170	162
1980	189	180
1979	211	203
1978	230	224
1977	247	244
1976	268	262
1975	290	282
1974	341	342
1973	388	399
1972	400	414
1971	416	428
1970	432	450
1969	451	472
1968	471	494
1967	490	521
1966	506	540
1965	521	558
1964	531	572
1963	539	585

Section II: Use of Equipment Percent Good Factors

Use the “Table 4: Machinery and Equipment Percent Good Factors” found in the *January 2003 Assessors’ Handbook Section 581*. Table 4 is replicated in this document.

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

When valuing Agricultural and Construction Mobile Equipment, use the appropriate “New” or “Used” percent good factors found in Table 5 of the January 2003 AH581. These “New” and “Used” factors may not be averaged unless the taxpayer does not indicate if the property was acquired new or used.

Minimum Recommended Equipment Percent Good Factor

Use a minimum equipment percent good factor when valuing equipment as identified in *Section IV* of this document. When not otherwise stated, the recommended minimum factor is the factor for an age equal to 125 percent of the estimated economic life.

Use of a factor equal to 125 percent of the estimated economic life is consistent with the logic expressed by the Board of Equalization in AH 581 for developing the maximum recommended Equipment Index Factor.

The minimum recommended percent good factor equal to 125 percent of estimated economic life is supported by: the appraisal experience of senior auditor appraisers in California Assessor’s Offices, California assessment appeal cases, California business property audit data and independent valuation publications.

As an example for applying the minimum percent good factor; an asset category with a 12 year life would be depreciated for the first 15 years (12 years x 125% = 15 years). The 15 year percent good factor would then be applied for every year that the property is retained beyond the 15th year. See *Section I* for recommended rounding convention.

Table 4 starts on the next page.

Table 4: Machinery and Equipment Percent Good factors

**Individual Properties – Average Service Life
7.5% Rate of Return**

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	50	AGE	Year Acq'd
2002	1	67	76	81	85	87	89	91	92	93	94	94	95	96	96	97	97	98	98	99	99	99	100	1	2002
2001	2	38	53	63	69	74	78	81	84	86	87	89	90	91	92	93	94	95	96	97	98	99	99	2	2001
2000	3	17	33	45	55	62	67	72	75	78	81	83	84	86	88	89	91	93	94	96	97	98	99	3	2000
1999	4	6	17	30	41	49	56	62	67	70	74	76	79	81	84	86	88	90	92	94	96	97	98	4	1999
1998	5		9	18	28	38	46	52	58	63	67	70	73	76	80	82	85	87	90	93	95	96	98	5	1998
1997	6		3	10	19	27	36	43	50	55	60	64	67	70	75	78	81	84	87	91	94	95	97	6	1997
1996	7			5	11	19	27	34	41	47	53	57	61	65	71	73	78	81	85	89	92	94	97	7	1996
1995	8			1	7	13	20	27	34	40	46	51	55	59	66	69	74	78	82	88	91	94	96	8	1995
1994	9				3	8	14	20	27	33	39	45	49	54	61	65	70	74	80	86	90	93	96	9	1994
1993	10					5	10	15	21	27	33	38	44	48	56	60	66	71	77	84	88	92	95	10	1993
1992	11					2	6	11	16	22	27	33	38	43	52	56	62	68	74	82	87	91	95	11	1992
1991	12						3	8	12	17	22	28	33	38	47	51	58	64	71	80	86	89	94	12	1991
1990	13							5	9	13	18	23	28	33	42	46	54	60	68	78	84	88	93	13	1990
1989	14							2	7	10	14	19	24	28	38	42	50	57	65	75	82	87	93	14	1989
1988	15								4	8	12	15	20	24	33	38	46	53	62	73	81	86	92	15	1988
1987	16								1	5	9	13	16	20	29	33	42	49	59	71	79	85	91	16	1987
1986	17									2	6	10	13	17	26	30	38	46	56	68	77	83	90	17	1986
1985	18										4	8	11	15	22	26	34	42	53	66	75	82	90	18	1985
1984	19										1	5	9	12	19	23	31	39	49	63	73	80	89	19	1984
1983	20											2	6	10	16	20	28	35	46	61	71	79	88	20	1983
1982	21												4	8	14	17	25	32	43	58	69	77	87	21	1982
1981	22												2	5	12	15	22	29	40	55	67	76	86	22	1981
1980	23													3	10	13	19	26	37	52	65	74	85	23	1980
1979	24													1	8	11	17	23	34	50	63	72	84	24	1979
1978	25														6	9	15	21	31	47	60	71	83	25	1978
1977	26														3	7	13	19	28	44	58	69	82	26	1977
1976	27														1	5	12	16	26	42	56	67	81	27	1976
1975	28															3	10	15	24	39	54	65	80	28	1975
1974	29															1	7	13	22	36	51	63	79	29	1974
1973	30																5	11	20	34	49	61	78	30	1973
1972	31																4	9	18	32	46	59	76	31	1972
1971	32																2	7	16	29	44	57	75	32	1971
1970	33																	6	15	28	42	55	74	33	1970
1969	34																	3	13	26	40	53	72	34	1969
1968	35																	2	11	23	38	51	71	35	1968
1967	36																		9	22	35	49	69	36	1967
1966	37																		7	20	33	47	68	37	1966
1965	38																		6	18	31	45	66	38	1965
1964	39																			18	29	43	65	39	1964
1963	40																			16	28	41	63	40	1963

(continued on next page)

Table 4: Machinery and Equipment Percent Good factors

**Individual Properties – Average Service Life
7.5% Rate of Return**

Year	AGE	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	20	22	25	30	35	40	50	AGE	Year
Acq'd																								Acq'd	
1962	41																				26	39	62	41	1962
1961	42																				25	37	60	42	1961
1960	43																				22	35	58	43	1960
1959	44																				21	34	57	44	1959
1958	45																					32	55	45	1958
1957	46																				30	53	46	46	1957
1956	47																				28	51	47	1956	
1955	48																				27	50	48	1955	
1954	49																				25	48	49	1954	
1953	50																				25	46	50	1953	
1952	51																					45	51	1952	
1951	52																					43	52	1951	
1950	53																					41	53	1950	
1949	54																					40	54	1949	
1948	55																					38	55	1948	
1947	56																					37	56	1947	
1946	57																					35	57	1946	
1945	58																					34	58	1945	
1944	59																					32	59	1944	
1943	60																					31	60	1943	
1942	61																					30	61	1942	
1941	62																					28	62	1941	
1940	63																					27	63	1940	

Section III: Use of Valuation Factors

When valuing computers use the “Table 6: Computer Valuation Factors” found in the *January 2003 Assessors’ Handbook Section 581*.

When valuing semiconductor manufacturing equipment (excluding fixtures) use the “Table 7: Semiconductor Manufacturing Equipment Valuation Factors” found in the *January 2003 Assessors’ Handbook Section 581*.

When valuing “Biopharmaceutical Industry” equipment and fixtures, use CAA Position Paper 99-004.

Section IV: Economic Life and Minimum 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)
- Nuclear magnetic resonance 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 will be 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 2003**

<u>Category</u>	<u>LIFE (IN YEARS)</u>	<u>MINIMUM % GOOD</u> (See explanation in Section II)	<u>REMARKS</u>
Aerospace Industry (Airframe)	12	AH581-Table 4 (125% of Life)	Manufacturing machinery
Agriculture / Farm	15	AH581-Table 4 (125% of Life)	Except mobile equipment
Agriculture / Mobile	See Remarks		Use AH581 Table 5
Airlines - Commercial	16 - S.L.	R & T Code Sec. 401.15	Methodology is set forth in the statute
Amusement (Miniature Golf Etc)	10	AH581-Table 4 (125% of Life)	Includes miniature Race Car, Batting practice Cages
Amusement (Theme Parks)	15	AH581-Table 4 (125% of Life)	"Disneyland" type parks
Apartment Equipment/Furniture	8	AH581-Table 4 (125% of Life)	
Apparel Mfg.	12	AH581-Table 4 (125% of Life)	
ATM (Composite)	12	25%	Los Angeles Study
ATM (Only)	10	25%	ATM unit only with no peripherals. Los Angeles Study
Automotive Repair - Service	10	AH581-Table 4 (125% of Life)	Use the AH581 Table 1 Index Factor for "Garage"
Bakeries - Small	15	AH581-Table 4 (125% of Life)	
Bakeries Large	15	AH581-Table 4 (125% of Life)	
Bank Fixtures (Composite)	15	AH581-Table 4 (125% of Life)	If no property detail is provided
Banks (Category 1. Counter Lines, etc.)	15	AH581-Table 4 (125% of Life)	Category description is from BOE-571 alternate schedule A
Banks (Category 2. Signs, Cameras, etc)	10	AH581-Table 4 (125% of Life)	Category description is from BOE-571 alternate schedule A
Banks (Category 3. Carpets, Drapes)	8	AH581-Table 4 (125% of Life)	Category description is from BOE-571 alternate schedule A
Banks (Category 5. Vault Doors, Night Dep.)	40	AH581-Table 4 (125% of Life)	Category description is from BOE-571 alternate schedule A
Banks (Category 6. Drive Up Windows, etc.)	20	AH581-Table 4 (125% of Life)	Category description is from BOE-571 alternate schedule A
Barber Shop	12	AH581-Table 4 (125% of Life)	
Batch Plants (Concrete & Asphalt)	20	AH581-Table 4 (125% of Life)	
Beauty Salon	12	AH581-Table 4 (125% of Life)	
Billboards	50	CAA Bus. Factors-Table 4 (125% of Life)	

Section IV

**California Assessors' Association
Economic Life and Minimum Percent Good Table
January 2003**

<u>Category</u>	<u>LIFE (IN YEARS)</u>	<u>MINIMUM % GOOD</u> (See explanation in Section II)	<u>REMARKS</u>
Billiard Rooms	15	AH581-Table 4 (125% of Life)	
Biotech - Manufacturing Equipment	See Remarks		Use methodology in CAA Position Paper 99-004
Biotech-Specialized	See Remarks		Use methodology in CAA Position Paper 99-004
Blue Printing / Map Making	12	AH581-Table 4 (125% of Life)	
Book Binders	15	AH581-Table 4 (125% of Life)	
Bottling Plants - (Other than Breweries)	15	AH581-Table 4 (125% of Life)	
Bowling Alleys	15	AH581-Table 4 (125% of Life)	
Breweries	15	AH581-Table 4 (125% of Life)	
Brick, Sewer Pipe, Terra Cotta & Tile Manufacturing	17	AH581-Table 4 (125% of Life)	
Cable Equipment			No recommendation at this time due to appeals and litigation.
Canneries	17	AH581-Table 4 (125% of Life)	
Car Wash	12	AH581-Table 4 (125% of Life)	
Cargo Containers	20	AH581-Table 4 (125% of Life)	
Cement Manufacturing	20	AH581-Table 4 (125% of Life)	
Chemicals and Allied Products Mfg	15	AH581-Table 4 (125% of Life)	Except Refineries
Circuit Board Mfg	8	AH581-Table 4 (125% of Life)	
Cocktail Lounges (Bars & Saloons)	12	AH581-Table 4 (125% of Life)	
Cogeneration (power plants)	20	AH581-Table 4 (125% of Life)	
Computers - Main Frame	See Remarks		Use AH581 Table 6: Computer Valuation Factors
Computers - Mid-Range	See Remarks		Use AH581 Table 6: Computer Valuation Factors
Computers - PCs	See Remarks		Use AH581 Table 6: Computer Valuation Factors
Construction - Mobile	See Remarks		Use AH581 Table 5
Construction / Demolition Contractor	12	AH581-Table 4 (125% of Life)	Use AH581 Table 3 Index

Section IV

**California Assessors' Association
Economic Life and Minimum Percent Good Table
January 2003**

<u>Category</u>	<u>LIFE (IN YEARS)</u>	<u>MINIMUM % GOOD</u> (See explanation in Section II)	<u>REMARKS</u>
Copiers	6	AH581-Table 4 (125% of Life)	UNTREND: Los Angeles Study
Cotton Gins	15	AH581-Table 4 (125% of Life)	Use the AH581 Table 3 Agricultural Index
Dairies	15	AH581-Table 4 (125% of Life)	Use the AH581 Table 3 Agricultural Index
Dental Lab	12	AH581-Table 4 (125% of Life)	
Dentist	12	AH581-Table 4 (125% of Life)	
Drug / Pharmaceutical Mfg	12	AH581-Table 4 (125% of Life)	
Dry Cleaners (Commercial)	15	AH581-Table 4 (125% of Life)	
Electronic Equipment Mfg	10	AH581-Table 4 (125% of Life)	
Fab Metal Products Mfg. Suppliers	15	AH581-Table 4 (125% of Life)	
Facsimile	6	AH581-Table 4 (125% of Life)	UNTREND (Same as copiers)
Food Processing	15	AH581-Table 4 (125% of Life)	
Forklifts	10	AH581-Table 4 (125% of Life)	
Furniture Mfg / Wood Working	15	AH581-Table 4 (125% of Life)	
Gas Cylinders (Other than Propane)	20	AH581-Table 4 (125% of Life)	
Gas Distribution - Industrial	15	AH581-Table 4 (125% of Life)	Except for gas cylinders
Glass and Glass Product Mfg	15	AH581-Table 4 (125% of Life)	
Golf Carts	6	AH581-Table 4 (125% of Life)	
Grocery Stores - Convenience	12	AH581-Table 4 (125% of Life)	Excludes Gasoline Service Property
Grocery Stores - Supermarkets	15	AH581-Table 4 (125% of Life)	
Health Clubs (athletic clubs)	10	AH581-Table 4 (125% of Life)	
Hospitals	12	AH581-Table 4 (125% of Life)	
Hotels & Motels (Furnishings)	8	AH581-Table 4 (125% of Life)	
Ice Plant	15	AH581-Table 4 (125% of Life)	

Section IV

**California Assessors' Association
Economic Life and Minimum Percent Good Table
January 2003**

<u>Category</u>	<u>LIFE (IN YEARS)</u>	<u>MINIMUM % GOOD</u> (See explanation in Section II)	<u>REMARKS</u>
Janitorial & Maintenance Services	8	AH581-Table 4 (125% of Life)	
Laboratory Equipment	10	AH581-Table 4 (125% of Life)	
Laundries - Coin Operated	10	AH581-Table 4 (125% of Life)	
Laundries - Commercial	15	AH581-Table 4 (125% of Life)	
Machine Shops	12	AH581-Table 4 (125% of Life)	Composite includes Computer Numeric Control (CNC) property
Mailing & Shipping Services - Large	15	AH581-Table 4 (125% of Life)	eg. UPS
Medical Equipment - High Tech	8	AH581-Table 4 (125% of Life)	UNTRENDED. See Section V. for definition
Medical Offices and Clinics	12	AH581-Table 4 (125% of Life)	
Mortuaries	15	AH581-Table 4 (125% of Life)	
Newspaper Publisher	15	AH581-Table 4 (125% of Life)	
Office Furniture & Equipment	12	AH581-Table 4 (125% of Life)	
Pagers (one-way) & Mobile Phones	4	AH581-Table 4 (125% of Life)	UNTRENDED. See LTA 96/25 Dated April 22,1996
Paper Product Manufacturing	15	AH581-Table 4 (125% of Life)	
Photo Labs - Commercial	10	AH581-Table 4 (125% of Life)	
Photo Labs - One Hour	8	AH581-Table 4 (125% of Life)	
Plastics Manufacturing	15	AH581-Table 4 (125% of Life)	
Point-of-Sale	8	AH581-Table 4 (125% of Life)	UNTRENDED
Postage Meters	10	AH581-Table 4 (125% of Life)	
Propane Tanks	30	AH581-Table 4 (125% of Life)	
Radio / TV Broadcast Studios			No recommendation.
Recyclers	15	AH581-Table 4 (125% of Life)	
Restaurants - Fast Food Chains	12	AH581-Table 4 (125% of Life)	
Restaurants - Regular	12	AH581-Table 4 (125% of Life)	

Section IV

**California Assessors' Association
Economic Life and Minimum Percent Good Table
January 2003**

<u>Category</u>	<u>LIFE (IN YEARS)</u>	<u>MINIMUM % GOOD</u> (See explanation in Section II)	<u>REMARKS</u>
Retail Store - Others	12	AH581-Table 4 (125% of Life)	
Retail Store-Warehouse	15	AH581-Table 4 (125% of Life)	
Sand / Dirt / Gravel Suppliers	15	AH581-Table 4 (125% of Life)	
Satellite Dishes-Residential	6	AH581-Table 4 (125% of Life)	UNTRENDED
Schools	12	AH581-Table 4 (125% of Life)	
Security and Surveillance Equipment	10	AH581-Table 4 (125% of Life)	
Semiconductor Manufacturing Equipment (excludes Fixtures)	See Remarks		Use AH581 Table 7
Service Stations (Excluding Tanks)	12	AH581-Table 4 (125% of Life)	Except for underground tanks.
Service Stations (Underground Tanks)	25	AH581-Table 4 (125% of Life)	
Sheet Metal Mfg	17	AH581-Table 4 (125% of Life)	
Ship and Boat Builders	15	AH581-Table 4 (125% of Life)	
Shopping Carts	5	AH581-Table 4 (125% of Life)	
Signs	12	AH581-Table 4 (125% of Life)	
Ski Lifts	15	AH581-Table 4 (125% of Life)	
Storage Bins - Trash	12	AH581-Table 4 (125% of Life)	
Sugar & Sugar Product Mfg	20	AH581-Table 4 (125% of Life)	
Telephone & Communication	10	AH581-Table 4 (125% of Life)	
Test Equipment	8	AH581-Table 4 (125% of Life)	
Textile Mill Products Manufacturing	15	AH581-Table 4 (125% of Life)	
Theatres	15	AH581-Table 4 (125% of Life)	
Tools / Tooling	5	AH581-Table 4 (125% of Life)	
Vending Equipment	8	AH581-Table 4 (125% of Life)	
Video Games	4	AH581-Table 4 (125% of Life)	UNTRENDED

