
**BUSINESS ASSESSMENT FACTORS
JANUARY 2007
CAA Position Paper 07-001
(USE FOR LIEN DATE JANUARY 1, 2007)**



**President
Standards Committee Chair**

**Michael Strong, Sutter County
Bruce Dear, Placer County**

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 2006 then application of the factors in this document will produce market value as of lien date 2006.

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.

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 2007 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 2007 version of AH581. In 2004 the BOE switched to the same 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 2007 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 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. (For application of this rule, please see the example on pages 4 and 5 of AH581 as published for January 2007).

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 the index factor 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 factor associated with 8 years of age)

17 year life: $17 \text{ year life} \times 125\% = 21.25 \text{ years}$ (you would use the maximum index factor 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**

Year	Average
2006	100
2005	104
2004	111
2003	115
2002	117
2001	117
2000	118
1999	121
1998	121
1997	122
1996	124
1995	125
1994	130
1993	134
1992	137
1991	138
1990	141
1989	145
1988	152
1987	159
1986	161
1985	163
1984	166
1983	171
1982	174
1981	182
1980	200
1979	218
1978	238
1977	256
1976	269
1975	285
1974	314
1973	361
1972	375
1971	386
1970	407
1969	432
1968	451
1967	469

Section 1: Equipment Index Factors

Table 2: Industrial Equipment

Year	Average
2006	100
2005	103
2004	107
2003	111
2002	111
2001	111
2000	112
1999	113
1998	114
1997	115
1996	116
1995	119
1994	122
1993	124
1992	127
1991	129
1990	133
1989	137
1988	143
1987	149
1986	151
1985	154
1984	157
1983	161
1982	165
1981	174
1980	191
1979	213
1978	235
1977	256
1976	274
1975	290
1974	338
1973	398
1972	415
1971	425
1970	443
1969	467
1968	485
1967	502

Section 1: Equipment Index Factors

Table 3: Agricultural and Construction Equipment Index Factors

Year	Agricultural	Construction
2006	100	100
2005	103	104
2004	108	111
2003	112	115
2002	113	116
2001	115	118
2000	117	118
1999	118	119
1998	119	121
1997	121	124
1996	122	126
1995	126	129
1994	131	131
1993	134	133
1992	139	137
1991	143	140
1990	148	144
1989	153	150
1988	159	157
1987	164	161
1986	164	165
1985	165	167
1984	166	169
1983	171	172
1982	180	176
1981	194	188
1980	216	209
1979	241	236
1978	262	260
1977	282	283
1976	305	304
1975	331	327
1974	389	397
1973	443	462
1972	457	480
1971	475	496
1970	493	521
1969	515	547
1968	538	572
1967	560	604

Section II: Use of Equipment Percent Good Factors

Use the “Table 4: Machinery and Equipment Percent Good Factors” found in the *January 2007 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 Agricultural and Construction Mobile Equipment, use the appropriate “New” or “Used” percent good factors found in Table 5 of the January 2007 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 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 market place 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, ten (10) percent for commercial property, and eleven (11) percent for fixed agricultural property when applying the Table 4 percent good factors for lien date 2007.

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
6.25% 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	AGE	Year
2006	1	67	75	81	84	87	89	90	92	93	93	94	95	95	96	96	97	97	98	98	99	99	1	2006	
2005	2	37	52	62	69	74	78	81	83	85	87	88	89	90	92	92	94	95	96	97	98	98	2	2005	
2004	3	16	32	44	54	61	66	71	74	77	80	82	83	85	87	88	90	92	93	95	96	97	3	2004	
2003	4	6	17	29	40	48	55	61	65	69	72	75	77	80	83	84	87	89	91	93	95	96	4	2003	
2002	5	8	17	27	37	45	51	57	61	65	69	71	74	78	80	83	85	88	92	94	95	5	2002		
2001	6	3	10	18	26	35	42	48	53	58	62	65	69	74	76	79	82	86	90	92	94	6	2001		
2000	7	5	11	18	26	33	40	46	51	55	59	63	69	71	75	79	83	88	91	93	7	2000			
1999	8	1	7	12	19	26	32	39	44	49	53	57	64	67	72	76	80	86	90	92	8	1999			
1998	9	3	8	13	19	26	32	38	43	48	52	59	62	68	72	77	84	88	91	9	1998				
1997	10	4	10	14	20	25	31	37	42	46	54	58	64	68	74	82	86	90	10	1997					
1996	11	1	6	11	15	21	26	31	36	41	49	53	60	65	71	79	85	89	11	1996					
1995	12	3	8	12	16	21	26	31	36	45	48	55	61	68	77	83	87	12	1995						
1994	13	4	9	13	17	22	26	31	40	44	51	58	65	75	81	86	13	1994							
1993	14	2	6	10	13	17	22	27	35	39	47	54	62	72	79	85	14	1993							
1992	15	3	7	11	14	18	23	31	35	43	50	59	70	78	83	15	1992								
1991	16	1	5	8	12	15	19	27	31	39	46	56	67	76	82	16	1991								
1990	17	2	6	9	12	16	24	28	36	43	52	65	74	80	17	1990									
1989	18	4	7	10	14	20	24	32	39	49	62	72	79	18	1989										
1988	19	1	5	8	11	17	21	29	36	46	60	70	77	19	1988										
1987	20	2	6	9	15	18	25	32	43	57	67	75	20	1987											
1986	21	4	7	13	16	23	29	40	54	65	74	21	1986												
1985	22	2	5	11	14	20	27	37	51	63	72	22	1985												
1984	23	3	9	11	18	24	34	49	61	70	23	1984													
1983	24	1	7	10	16	21	31	46	59	68	24	1983													
1982	25	5	8	14	19	28	43	56	66	25	1982														
1981	26	3	6	12	17	26	41	54	65	26	1981														
1980	27	1	5	10	15	23	38	52	63	27	1980														
1979	28	2	9	13	21	36	49	61	28	1979															
1978	29	1	7	11	19	33	47	59	29	1978															
1977	30	5	10	18	31	44	57	30	1977																
1976	31	3	8	16	29	42	54	31	1976																
1975	32	2	7	15	26	40	53	32	1975																
1974	33	5	13	25	38	50	33	1974																	
1973	34	3	12	23	36	49	34	1973																	
1972	35	2	10	21	34	46	35	1972																	
1971	36	8	20	31	44	36	1971																		
1970	37	6	18	29	42	37	1970																		
1969	38	5	16	28	41	38	1969																		
1968	39	3	16	26	38	39	1968																		
1967	40	2	14	25	37	40	1967																		

See Section II Minimum Percent Good Recommendation

Section III: Use of Valuation Factors

When valuing computers use the “Table 7: Computer Valuation Factors” found in the *January 2007 Assessors’ Handbook Section 581*.

When valuing semiconductor manufacturing equipment (excluding fixtures) use the “Table 8: Semiconductor Manufacturing Equipment Valuation Factors” found in the *January 2007 Assessors’ Handbook Section 581*.

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

When valuing billboards in 2007, 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 www.dot.ca.gov/hq/oda. 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 51.5. Questions regarding billboard assessment can be e-mailed to the Business Property Subcommittee via harmisd@mail.co.stanislaus.ca.us. Your questions will be directed to the Billboard Committee.

When valuing copier equipment, use the “Table A: Copier Equipment Valuation Factors” found in this publication. These factors are intended to be applied directly to the cost of copier equipment.

The copier equipment valuation factors are derived from an analysis of sales studies of new and used copier equipment. The analysis was conducted by the California Assessors’ Association (CAA) Copier Valuation Ad Hoc Committee.

The valuation Factor table was adopted by the CAA Executive Committee on December 8, 2004.

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)
- 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 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 2007**

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
Agriculture / Mobile	See Remarks	Table 6 and apply minimum percent good	Use Table 6 as published 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 unit only with no peripherals. Los Angeles Study
Automotive Repair - Service	10	Table 4 and apply minimum percent good	
Bakeries - Small	15	Table 4 and apply minimum percent good	
Bakeries Large	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 2007**

Category	Life (In Years)	% Good (See Explanation in Section II)	Remarks
Billiard Rooms	15	Table 4 and apply minimum percent good	
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	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 Manufacturing	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	
Car Wash	12	Table 4 and apply minimum percent good	
Cargo Containers	20	Table 4 and apply minimum percent good	
Cement Manufacturing	20	Table 4 and apply minimum percent good	
Chemicals and Allied Products Mfg	15	Table 4 and apply minimum percent good	Except Refineries
Circuit Board Mfg	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 - 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	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 2007**

Category	Life (In Years)	% Good (See Explanation in Section II)	Remarks
Copiers	See Remarks		Use Table A: Copier Equipment Valuation Factors
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	
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	
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 2007**

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	
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	
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	
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	
Propane Tanks	30	Table 4 and apply minimum percent good	
Radio / TV Broadcast Studios			No recommendation.
Recyclers	15	Table 4 and apply minimum percent good	

Section IV

**California Assessors' Association
Economic Life and Minimum Percent Good Table
January 2007**

Category	Life (In Years)	% Good (See Explanation in Section II)	Remarks
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	
Retail Store-Warehouse	15	Table 4 and apply minimum percent good	
Sand / Dirt / Gravel Suppliers	15	Table 4 and apply minimum percent good	
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 Manufacturing Equipment (excludes Fixtures)	See Remarks		Use AH581 Table 7
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	
Sheet Metal Mfg	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 & Sugar Product Mfg	20	Table 4 and apply minimum percent good	
Telephone & 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	15	Table 4 and apply minimum percent good	
Tools / Tooling	5	Table 4 and apply minimum percent good	

Section IV

**California Assessors' Association
Economic Life and Minimum Percent Good Table
January 2007**

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

Table A: Copier Equipment Valuation Factors

Year Acquired	Age	Copier Equipment Percent Factor
2006	1	67
2005	2	54
2004	3	44
2003	4	38
2002	5	32
2001	6	27
2000	7	24
1999	8	21
1998	9	20
1997	10	17

See Section III Narrative For Use of This Table