

2019 FACTORS

AGE	YEAR	C05	C06	C08	C10	C12	C15	C20	C25	C30	C40	X10	D01	D02	B01	B02	E04	E06	E08	E10	YEAR	J15
1	2018	80	84	89	91	93	95	97	98	98	99	58	54	73	85	92	75	84	89	91	2018	1.000000
2	2017	63	71	80	85	89	93	97	99	100	102	47	39	47	71	85	52	68	77	82	2017	1.020000
3	2016	47	56	69	77	84	89	94	99	101	103	32	24	30	57	79	32	53	65	73	2016	1.040400
4	2015	31	41	57	68	75	83	91	95	99	102	28	15	19	42	69	17	39	54	64	2015	1.056260
5	2014	18	29	47	59	68	78	88	93	97	101	23	10	12	30	60	10	27	44	55	2014	1.077360
6	2013	11	18	37	51	62	72	84	91	95	100	19	6	8	19	52		17	34	47	2013	1.082250
7	2012	11	12	27	43	55	66	81	88	94	100	15	4	5	12	43		11	25	39	2012	1.103890
8	2011		11	20	35	48	63	78	87	94	102	13	2	3	11	36		10	18	31	2011	1.125960
9	2010		11	15	29	41	58	76	86	94	102	10	2	2	11	29			13	25	2010	1.134430
10	2009			12	22	35	52	70	83	91	101	10			11	23			10	19	2009	1.131740
11	2008			12	18	30	46	67	81	91	103	10			11	17				15	2008	1.154370
12	2007				13	24	41	65	81	92	104				11	13				11	2007	1.177450
13	2006				13	20	37	63	81	92	108				11	12				10	2006	1.200990
14	2005				13	16	33	60	78	93	109										2005	1.225000
15	2004					14	30	58	80	95	114										2004	1.249500
16	2003					14	26	54	78	94	116										2003	1.272820
17	2002						22	49	75	92	115										2002	1.298270
18	2001						20	45	69	89	114										2001	1.324230
19	2000						15	41	65	85	112										2000	1.350710
20	1999						15	37	62	83	111										1999	1.377720
21	1998							32	57	79	108										1998	1.403240
22	1997							28	53	75	106										1997	1.431300
23	1996							25	49	71	104										1996	1.459920
24	1995							23	47	69	105										1995	1.476120
25	1994							22	43	66	105										1994	1.493680
26	1993							18	41	65	104										1993	1.523550
27	1992							17	38	61	103										1992	1.554020
28	1991								35	58	101										1991	1.585100
29	1990								32	54	99										1990	1.616800
30	1989								30	52	98										1989	1.649130
31	1988								29	51	99										1988	1.682110
32	1987								25	49	99										1987	1.715750
33	1986								23	47	95										1986	1.750060
34	1985								20	44	94										1985	1.785060
35	1984									40	89										1984	1.820760
36	1983									39	89										1983	1.857170
37	1982									36	85										1982	1.875740
38	1981									33	86										1981	1.913250
39	1980									33	90										1980	1.951510
40	1979									28	92										1979	1.990540
Total		261	334	464	616	769	1034	1560	2191	2917	4067	265	156	199	382	610	186	309	429	562		56.938160

NO MANDATORY MINIMUM PERCENT GOOD INTENDED

2019 FACTORS

AGE	YEAR	I06	I08	I10	I12	I15	I17	I20	I40	T11	T10	F10	F15	S07	S10	P10	N07	N15	R07	YEAR
1	2018	84	89	91	93	95	96	97	99	74	83	85	95	78	91	91	72	88	68	2018
2	2017	70	79	84	89	92	94	96	101	66	74	78	91	61	84	82	52	77	47	2017
3	2016	56	68	77	83	88	91	93	102	60	67	72	87	46	77	74	37	67	31	2016
4	2015	41	57	67	75	82	86	90	101	56	63	66	81	34	67	66	27	58	19	2015
5	2014	29	47	58	68	77	82	87	100	52	58	59	76	25	58	58	20	51	11	2014
6	2013	18	36	50	61	72	77	83	100	49	55	56	72	18	50	50	13	45	6	2013
7	2012	12	27	42	54	66	72	80	99	45	50	50	66	12	42	43	5	40	2	2012
8	2011	10	20	34	47	62	68	77	100	42	48	46	62	8	34	37	5	36	2	2011
9	2010	10	15	28	40	56	64	74	100	40	45	42	57		28	31		31		2010
10	2009		10	21	34	51	59	69	99	36	40	38	52		21	23		27		2009
11	2008		10	17	28	44	53	64	98	33	37	36	46		17	20		23		2008
12	2007			13	24	40	51	63	100	32	35	35	43		13	17		19		2007
13	2006			11	19	35	46	59	102	30	34	34	37		12	13		16		2006
14	2005			11	15	31	43	56	103	29	33	32	33		12	10		11		2005
15	2004				13	27	39	53	103	28	32	31	29		12			7		2004
16	2003				12	24	35	50	106	27	30	29	26		12			7		2003
17	2002					20	29	44	103	23	26		22		12					2002
18	2001					18	26	41	103	19	22		19							2001
19	2000					14	22	37	101	18	19		17							2000
20	1999					12	19	33	99	16	16									1999
21	1998						17	29	97											1998
22	1997						14	25	95											1997
23	1996						12	23	94											1996
24	1995							20	94											1995
25	1994							19	94											1994
26	1993							16	93											1993
27	1992							13	91											1992
28	1991								89											1991
29	1990								89											1990
30	1989								89											1989
31	1988								89											1988
32	1987								89											1987
33	1986								85											1986
34	1985								85											1985
35	1984								81											1984
36	1983								81											1983
37	1982								76											1982
38	1981								78											1981
39	1980								82											1980
40	1979								86											1979
Total		329	458	605	754	1005	1194	1492	3772	775	867	786	1009	282	642	615	231	602	186	

NO MANDATORY MINIMUM PERCENT GOOD INTENDED

## Placer County Assessment Categories

### Lien Date January 1, 2019

Description	Code	Assessment Classification Category
<b><i>Commercial Equipment Factors</i></b>		
Commercial 5 Year	C05	Tools/Tooling, Shopping Carts, Water coolers, Snow Grooming and Snowmobiles
Commercial 6 Year	C06	Golf Carts
Commercial 8 Year	C08	Apartment Furnishings, Bank Drapes & Carpets, Hotel/Motel Furnishings, Janitorial/Maint., One-Hour Photo, Vending Equip.
Commercial 10 Year	C10	Auto Repair/Service, Bank Signs/Cameras (Cat. 2), Health Club, Coin-Op Laundry, Comm Photo Lab, Miniature Golf, Forklifts, Sec/Surv. Eq., Telephone/Communication Eq., Postage Meters, Audio Equip, Model home furnishings, Golf Course Equip, ATM-no peripherals, Snow making equip
Commercial 12 Year	C12	Barber/Beauty Salon, Car Wash, Bar/Saloon, Construction, Demolition Contractors, Dental/Medical, Minimart, Hospital, Care Facilities, Office Furn. & Equip., Restaurant (Regular & Fast Food), Retail Stores (Various), Schools, Signs, Trash Bins, Supermarkets, Service Station exclude Tanks, Composite ATMs, Machine Shops
Commercial 15 Year	C15	Bakeries, Bank Fixtures (Composite, Cat. 1 Counters Etc.), Billiard Room, Bowling Alley, Dry Cleaner, Gas Distrib. Industrial, Comm. Laundries, Mailing/Shipping Serv., Mortuaries, Recycler Conveyors, Theatres, Warehouse Eq., Large Warehouse Retail
Commercial 20 Year	C20	Bank Drive Up Windows (Cat. 6), Cargo Containers, Gas Cylinders
Commercial 25 Year	C25	Service Station Tanks, Cell Towers
Commercial 30 Year	C30	Propane Tanks
Commercial 40 Year	C40	Bank Vault Doors, Night Depository (Cat. 5)
<b><i>Industrial Equipment Factors</i></b>		
Industrial 6 Year	I06	Rotable Spares (if acquisition year is provided)
Industrial 8 Year	I08	Circuit Bd. Mfg., Test Equipment, Glass Bottle Forming Equip.
Industrial 10 Year	I10	Electronic Equip. Mfg., Laboratory Eq., CNC Equipment (not included in Machine Shops)
Industrial 12 Year	I12	Aerospace Mfg., Apparel Mfg., Drug/Pharmaceutical Mfg., Machine Shop, Print Shop
Industrial 15 Year	I15	Bottling Plants/Breweries, Chemical & Allied Prod. Mfg., Fab Metal Prod. Mfg. Suppliers, Food Processing, Lumber Mfg., Furniture Mfg./Woodworking, Glass/Glass Prod. Mfg., Ice Plant, Newspaper Publisher, Comm. Printing, Paper Prod. Mfg., Plastics Mfg., Ship/Boat Builders, Textile Mill Prod. Mfg., Winery, Sheet Metal Mfg., Sand/Dirt/Gravel - Suppliers / Wholesale Suppliers

## Placer County Assessment Categories

### Lien Date January 1, 2019

Description	Code	Assessment Classification Category
Industrial 17 Year	I17	Brick, Terra Cotta, Sewer Pipe & Tile Mfg., Canneries.
Industrial 20 Year	I20	Mineral and Construction Aggregate Extraction, Cogeneration (Power Plants), Sugar & Sugar Prod. Mfg.
Industrial 30 Year	I30	Cement Mfg.
Industrial 40 Year	I40	Winery Tanks - Stainless Steel
<b>Miscellaneous Factors</b>		
Biopharmaceutical machinery and equipment	B01	Biopharmaceutical machinery and equipment
Biopharmaceutical fixtures	B02	Biopharmaceutical fixtures
Personal Computers	D01	Personal Computers or Non-Production Computers
Mainframe / Network Equipment	D02	LAN Equipment and Mainframe Computers
Copier Equipment	X10	Multi function document processing equipment
Untrended 4 year	E04	Pagers, Mobile Phones, Video Games, Water Bottles
Untrended 6 year	E06	Faxes, Satellite Dishes-Residential
Untrended 8 year	E08	POS Systems, High-Tech Medical Eq., Production Printers (High Speed)
Untrended 10 year	E10	Digital Projectors (Theaters)
Farm Mobile	F10	Self-propelled Agricultural / Farm Equipment
Farm 15 year	F15	Agriculture / Farm Equipment and Fixtures
Prop 13 (use Cal Trans schedule for "cost")	J15	Billboards
Electronic Slots	N07	Electronic Slot Machines, Player Tracking Systems, Electronic Slot Machines Signs
Gaming Equip	N15	Mechanical Slots / Table Gaming / Other Gaming Equip
Semiconductor M & E	S07	Chip Manufacturing M&E
Semiconductor Fixtures	S10	Chip Manufacturing Fixtures
Construction 10 year	T11	Self-propelled Mobile Construction Equipment-NEW, includes trailerable concrete pumps
Construction 10 year	T10	Self-propelled Mobile Construction Equipment-AVG, includes trailerable concrete pumps
Offset Lithographic Printing Press	P10	Offset Lithographic Printing Presses
Cable Set Top Boxes	R07	Cable / Satellite
NOTE: These assessment factors and categories reflect the recommendations made by the California Assessor's Association (CAA) regarding Business Assessment Factors for January 1, 2019, Position Paper 19-001. Additional details can be found by visiting the CAA web site at <a href="http://www.calassessor.org/index.php">www.calassessor.org/index.php</a>		