

AGRICULTURAL COMPOSITE FACTORS

Fixed Equipment ¹

Life	15	25
Table	81	83
2014	0.95	0.98
2013	0.92	0.97
2012	0.87	0.96
2011	0.83	0.95
2010	0.79	0.95
2009	0.75	0.94
2008	0.71	0.93
2007	0.68	0.95
2006	0.63	0.93
2005	0.57	0.92
2004	0.53	0.93
2003	0.48	0.92
2002	0.42	0.89
2001	0.37	0.86
2000	0.31	0.83
1999	0.26	0.78
1998	0.22	0.74
1997	0.19	0.71
1996	0.17	0.68
1995		0.63
1994		0.61
1993		0.58
1992		0.54
1991		0.53
1990		0.49
1989		0.47
1988		0.45
1987		0.40
1986		0.38
1985		0.35
1984		0.31
1983		0.29
1982		0.24
1981		0.22

Harvester ¹⁻²

Type	Ave.	New	Used
Life	11	11	13
Table	98	93	94
2014	0.82	0.74	0.9
2013	0.72	0.65	0.8
2012	0.65	0.59	0.71
2011	0.58	0.53	0.63
2010	0.52	0.46	0.57
2009	0.46	0.42	0.51
2008	0.42	0.38	0.46
2007	0.38	0.35	0.42
2006	0.34	0.31	0.37
2005	0.3	0.26	0.33
2004	0.28	0.25	0.31
2003	0.26	0.23	0.29
2002	0.24	0.21	0.25
2001	0.00	0.00	0.23
2000			0.2
1999			0.2
1998			0.00

Other Mobile Equipment ¹⁻²

Type	Ave.	New	Used
Life	13	13	15
Table	90	91	92
2014	0.85	0.78	0.92
2013	0.78	0.71	0.84
2012	0.72	0.66	0.77
2011	0.66	0.61	0.71
2010	0.62	0.56	0.67
2009	0.57	0.52	0.62
2008	0.52	0.48	0.57
2007	0.5	0.46	0.54
2006	0.46	0.42	0.49
2005	0.42	0.38	0.45
2004	0.4	0.36	0.43
2003	0.38	0.34	0.41
2002	0.36	0.32	0.39
2001	0.34	0.31	0.37
2000	0.31	0.29	0.33
1999	0.29	0.26	0.3
1998	0.00	0.00	0.28
1997			0.25
1996			0.00

COMMERCIAL COMPOSITE FACTORS ¹

Untrended

Life	4	6	8
Table	13	17	23
2014	0.75	0.84	0.89
2013	0.52	0.68	0.77
2012	0.32	0.53	0.66
2011	0.17	0.39	0.55
2010	0.1	0.27	0.44
2009		0.18	0.34
2008		0.11	0.26
2007		0.1	0.19
2006			0.13
2005			0.09

INDUSTRIAL COMPOSITE FACTORS ¹

Life	5	8	10	12	15	17	20	25	30	40
Table	87	21	43	31	39	44	45	52	30	54
2014	0.81	0.89	0.91	0.93	0.95	0.96	0.97	0.98	0.98	0.99
2013	0.63	0.79	0.85	0.88	0.92	0.93	0.95	0.97	0.99	1
2012	0.45	0.67	0.75	0.81	0.86	0.89	0.92	0.95	0.97	0.99
2011	0.3	0.57	0.68	0.75	0.82	0.85	0.89	0.94	0.97	1
2010	0.18	0.47	0.59	0.69	0.77	0.83	0.87	0.93	0.96	1.01
2009	0.11	0.36	0.51	0.61	0.73	0.78	0.85	0.91	0.95	1.01
2008	0.1	0.28	0.42	0.54	0.67	0.73	0.81	0.89	0.94	1
2007		0.21	0.36	0.48	0.64	0.71	0.8	0.88	0.95	1.02
2006		0.15	0.29	0.43	0.59	0.67	0.77	0.87	0.95	1.04
2005		0.11	0.24	0.37	0.54	0.63	0.75	0.87	0.96	1.06
2004		0.11	0.18	0.31	0.49	0.59	0.71	0.86	0.96	1.08
2003			0.14	0.27	0.44	0.56	0.69	0.85	0.97	1.09
2002			0.11	0.2	0.38	0.5	0.64	0.81	0.93	1.08
2001				0.17	0.33	0.45	0.59	0.78	0.91	1.06
2000				0.14	0.28	0.38	0.54	0.74	0.87	1.05
1999				0.12	0.23	0.35	0.49	0.7	0.85	1.03
1998					0.2	0.3	0.46	0.67	0.83	1.03
1997					0.17	0.25	0.41	0.63	0.81	1.02
1996					0.15	0.23	0.38	0.6	0.78	1.01
1995					0.12	0.19	0.34	0.56	0.75	1.01
1994					0.12	0.17	0.31	0.54	0.75	1.02
1993						0.16	0.27	0.5	0.72	1.01
1992						0.13	0.25	0.47	0.69	1
1991						0.13	0.22	0.45	0.67	0.98
1990							0.2	0.41	0.64	0.99
1989							0.18	0.4	0.62	1
1988							0.15	0.38	0.61	1.01
1987							0.14	0.34	0.58	1.01
1986								0.33	0.56	1
1985								0.3	0.53	0.98
1984								0.27	0.49	0.96
1983								0.25	0.47	0.95
1982								0.22	0.46	0.91
1981								0.2	0.44	0.94
1980								0.16	0.44	0.97
1979								0.15	0.47	1.06
1978									0.46	1.08
1977									0.44	1.15
1976									0.44	1.17
1975									0.38	1.17

MARKET BASED DEPRECIATION FACTORS

Biopharmaceutical

Type	Lab	Mfg.	Pilot	Process Fixtures
Life	6	10	8	10
Table	2	3	4	5
2014	0.85	0.92	0.89	0.92
2013	0.7	0.85	0.8	0.85
2012	0.55	0.77	0.68	0.77
2011	0.42	0.69	0.58	0.69
2010	0.3	0.6	0.48	0.6
2009	0.19	0.52	0.37	0.52
2008	0.12	0.43	0.28	0.43
2007	0.11	0.37	0.21	0.37
2006	0.11	0.3	0.15	0.3
2005	0.11	0.24	0.12	0.24
2004	0.11	0.18	0.12	0.18
2003	0.11	0.14	0.12	0.14
2002	0.11	0.13	0.12	0.13

Computers

Type	PCs	LAN
Life	7	7
Table	46	48
2014	0.54	0.73
2013	0.39	0.47
2012	0.24	0.3
2011	0.15	0.19
2010	0.1	0.12
2009	0.06	0.08
2008	0.04	0.05
2007	0.02	0.03
2006		0.02

Others

Type	Copier	Offset P	Semi-Conductor Mfg.
Life	6	11	6
Table	18	84	1
2014	0.58	0.91	0.78
2013	0.47	0.82	0.61
2012	0.32	0.74	0.46
2011	0.28	0.66	0.34
2010	0.23	0.58	0.25
2009	0.19	0.5	0.18
2008	0.15	0.43	0.12
2007	0.13	0.37	0.08
2006	0.1	0.31	
2005		0.23	
2004		0.2	
2003		0.17	
2002		0.13	
2001		0.1	

REAL PROPERTY

Table	80
Life	39
2014	1.01998
2013	1.02461
2012	1.0451
2011	1.066
2010	1.07403
2009	1.07148
2008	1.09291
2007	1.11477
2006	1.13706
2005	1.15981
2004	1.183
2003	1.20509
2002	1.22919
2001	1.25377
2000	1.27884
1999	1.30441
1998	1.32861
1997	1.35518
1996	1.38228
1995	1.39755
1994	1.4143
1993	1.4426
1992	1.47144
1991	1.50079
1990	1.53082
1989	1.56154
1988	1.59277
1987	1.62449
1986	1.65702
1985	1.6901
1984	1.724
1983	1.7584
1982	1.77608
1981	1.81158
1980	1.84782
1979	1.88476
1978	1.92249
1977	1.9609
1976	2.0001
1975	2.04005

MOBILE CONSTRUCTION EQUIPMENT ¹⁻²

Type	Avg.	New	Used
Life	16	16	17
Table	97	95	96
2014	0.83	0.74	0.91
2013	0.75	0.67	0.83
2012	0.7	0.62	0.77
2011	0.68	0.6	0.74
2010	0.64	0.57	0.69
2009	0.59	0.53	0.65
2008	0.55	0.49	0.6
2007	0.51	0.45	0.56
2006	0.48	0.43	0.52
2005	0.44	0.39	0.48
2004	0.42	0.38	0.46
2003	0.41	0.36	0.45
2002	0.38	0.34	0.41
2001	0.36	0.32	0.39
2000	0.33	0.29	0.36
1999	0.31	0.28	0.34
1998	0.27	0.24	0.3
1997	0.23	0.2	0.26
1996	0.2	0.18	0.2
1995	0.17	0.17	0.17
1994			0.14

MISC FACTORS

Description	Table	Life	Year	Factor
Idle Agricultural Equipment	72	1	2014	0.11
Salvage Value 5%	73	1	2014	0.05
Idle Commercial Equipment 10%	74	1	2014	0.1
Idle Industrial Equipment 9%	75	1	2014	0.09
Direct Value Input 100%	76	1	2014	1

¹ Most COMPOSITE FACTORS are composed of two parts: the index and the percent good and are called trended. Untrended tables do not have the index component. Both components are published annually by the Board of Equalization in Assessors' Handbook 581.

² NEW: The equipment was acquired in new condition. USED: The equipment was acquired used. AVERAGE: The condition of the equipment when acquired is not known or not indicated.