



Sierra County 2022 Personal Property Factor Tables

Assessor Laura Marshall
P.O. Box 8
Downieville, CA 95936
530-389-3283
PersonalProperty@SierraCounty.ca.gov

Reference: *California Association of Assessors (CAA) Factor Tables*

2022 REGISTERED, SHOW
AND PACK HORSES

JANUARY 1, 2022
SCHEDULE ID: **AG0**
formerly ANOO

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>AG0</u>	<u>AGE</u>	<u>TREND</u>	<u>% GOOD</u>	<u>2022 FACTOR</u>	<u>YEAR ACQUIRED</u>
2021	1	1	100	1.00	2021

ALL ITEMS ARE VALUED AT 100% OF COST AND FACTORED TO 100%

ALL HORSES ARE GIVEN CURRENT YEAR AGE (i.e. 2021 for 1995)

EXAMPLE: \$1000 * 1.00=\$1000

2022
ALL AT CURRENT VALUE

JANUARY 1, 2022
Schedule ID: **SP0**
formerly **SP00**

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>SP0</u>	<u>AGE</u>	<u>TREND</u>	<u>% GOOD</u>	<u>2022 FACTOR</u>	<u>YEAR ACQUIRED</u>
2021	0	1.00	1.00	1.00	2021

ALL SUPPLIES ARE CURRENT AND GIVEN A 2021 YEAR OF ACQUISITION

ALL SUPPLIES, CODED "SP0" ARE VALUED AT 100% OF COST.

EXAMPLE: $\$500 * 1.00 * 1.00 = \500

NO MINIMUM PERCENT GOOD INTENDED.

<u>FCV</u>	<u>AGE</u>	<u>TREND.</u>	<u>%GOOD</u>	<u>2022 FACTOR</u>	<u>YEAR ACQUIRED</u>
2021	-	1.00	1.00	1.00	2021

ALL PROPERTIES WITH FCV CODE USE A TREND FACTOR OF 1.00 AND
A PERCENT GOOD OF 100% FOR A CURRENT YEAR FACTOR OF 1.00.

2022 STEEL BUILDINGS--40YR
 LIFE. RAIL FREIGHT CARS,
 CONTAINERS, ETC. USED
 AS STORAGE BUILDINGS
 CLASSIFICATION:FIXTURES.

JANUARY 1, 2022
 Schedule ID: **SB4**
SB40

LAURA MARSHALL
 SIERRA COUNTY ASSESSOR

<u>SB4</u>	<u>AGE</u>	<u>TREND</u>	<u>% GOOD</u>	<u>2022</u> <u>FACTOR</u>	<u>YEAR</u> <u>ACQUIRED</u>
2021	1	1.00	0.99	0.99	2021
2020	2	1.00	0.97	0.97	2020
2019	3	1.00	0.95	0.95	2019
2018	4	1.00	0.94	0.94	2018
2017	5	1.00	0.92	0.92	2017
2016	6	1.00	0.91	0.91	2016
2015	7	1.00	0.89	0.89	2015
2014	8	1.00	0.87	0.87	2014
2013	9	1.00	0.85	0.85	2013
2012	10	1.00	0.84	0.84	2012
2011	11	1.00	0.82	0.82	2011
2010	12	1.00	0.80	0.80	2010
2009	13	1.00	0.78	0.78	2009
2008	14	1.00	0.76	0.76	2008
2007	15	1.00	0.74	0.74	2007
2006	16	1.00	0.72	0.72	2006
2005	17	1.00	0.70	0.70	2005
2004	18	1.00	0.68	0.68	2004
2003	19	1.00	0.66	0.66	2003
2002	20	1.00	0.64	0.64	2002
2001	21	1.00	0.62	0.62	2001
2000	22	1.00	0.60	0.60	2000
1999	23	1.00	0.58	0.58	1999
1998	24	1.00	0.56	0.56	1998
1997	25	1.00	0.54	0.54	1997
1996	26	1.00	0.52	0.52	1996
1995	27	1.00	0.50	0.50	1995
1994	28	1.00	0.48	0.48	1994
1993	29	1.00	0.46	0.46	1993
1992	30	1.00	0.44	0.44	1992
1991	31	1.00	0.42	0.42	1991
1990	32	1.00	0.40	0.40	1990
1989	33	1.00	0.38	0.38	1989
1988	34	1.00	0.36	0.36	1988
1987	35	1.00	0.34	0.34	1987
1986	36	1.00	0.33	0.33	1986
1985	37	1.00	0.31	0.31	1985
1984	38	1.00	0.29	0.29	1984
1983	39	1.00	0.27	0.27	1983
1982	40	1.00	0.26	0.26	1982

NOTE: Use 1.00 for Trend
 Use CAA Table 4 M&E for % Good
 40 year life

2022 AGRICULTURAL
EQUIPMENT -- **MOBILE NEW**
EXCEPT HARVESTERS

JANUARY 1, 2022
SCHEDULE ID: **AGN**
formerly **AG-N**

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.78
2020	0.74
2019	0.70
2018	0.65
2017	0.59
2016	0.54
2015	0.49
2014	0.44
2013	0.41
2012	0.36
2011	0.33
2010	0.32
2009	0.30
2008	0.29
2007	0.28
2006	0.26

CAA Business Factor Table C - Ag Mobile New Except Harvesters

2022 AGRICULTURAL
EQUIPMENT -- **MOBILE**
USED EXCEPT HARVESTERS

JANUARY 1, 2022
SCHEDULE ID: **AGU**
formerly **AG-U**

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.92
2020	0.87
2019	0.82
2018	0.76
2017	0.71
2016	0.64
2015	0.58
2014	0.53
2013	0.48
2012	0.44
2011	0.39
2010	0.38
2009	0.36
2008	0.35
2007	0.32
2006	0.30
2005	0.28
2004	0.27

CAA Business Factor Table C - Ag Mobile Used Except Harvesters

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.74
2020	0.69
2019	0.64
2018	0.61
2017	0.57
2016	0.53
2015	0.48
2014	0.44
2013	0.41
2012	0.37
2011	0.35
2010	0.34
2009	0.31
2008	0.29
2007	0.28
2006	0.27
2005	0.24
2004	0.20
2003	0.19
2002	0.18

CAA Business Factor Table D - Construction Mobile Equipment New

2022 LOGGING, MINING, AND
CONSTRUCTION
EQUIPMENT - **MOBILE USED**

JANUARY 1, 2022
Schedule ID: **CNU**
formerly C--U

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.91
2020	0.84
2019	0.78
2018	0.75
2017	0.69
2016	0.66
2015	0.59
2014	0.54
2013	0.50
2012	0.46
2011	0.43
2010	0.41
2009	0.37
2008	0.36
2007	0.35
2006	0.32
2005	0.29
2004	0.27
2003	0.21
2002	0.18
2001	0.15

CAA Business Factor Table D - Construction Mobile Equipment Used

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.92
2020	0.88
2019	0.82
2018	0.77
2017	0.68
2016	0.61
2015	0.54
2014	0.46
2013	0.40
2012	0.34
2011	0.28
2010	0.23
2009	0.18
2008	0.15
2007	0.14

CAA Business Factor Table O - Construction Composite
Life Years 12

2022 COMPUTER EQUIPMENT
LESS THAN \$25,000

JANUARY 1, 2022
SCHEDULE ID: **CE6**
formerly --06

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.54
2020	0.39
2019	0.24
2018	0.15
2017	0.10
2016	0.06
2015	0.04
2014	0.02
2013	0.02

CAA Business Factor

Table E - Personal Computers

2022 COPIER EQUIPMENT
(Document Processor)

JANUARY 1, 2022
SCHEDULE ID: **CE1**
formerly --10

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.58
2020	0.47
2019	0.32
2018	0.28
2017	0.23
2016	0.19
2015	0.15
2014	0.13
2013	0.10
2011	0.10
Prior	0.10

CAA Business Factor

Table H - Document Processor

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.97
2020	1.00
2019	0.99
2018	0.97
2017	0.96
2016	0.93
2015	0.90
2014	0.87
2013	0.85
2012	0.81
2011	0.79
2010	0.77
2009	0.74
2008	0.72
2007	0.70
2006	0.68
2005	0.65
2004	0.64
2003	0.61
2002	0.57
2001	0.53
2000	0.49
1999	0.44
1998	0.41
1997	0.38
1996	0.35
1995	0.33
1994	0.30
1993	0.27
1992	0.26
1991	0.25
1990	0.23
1989	0.23
1988	0.23

CAA Business Factor Table N - Agricultural Composite Factors
Life Years 25 year life

2022 AGRICULTURAL
EQUIPMENT -- **NON- MOBILE NEW**
EXCEPT HARVESTERS

JANUARY 1, 2022
SCHEDULE ID: **AG2**
New 1/2022

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.94
2020	0.93
2019	0.89
2018	0.85
2017	0.80
2016	0.74
2015	0.67
2014	0.61
2013	0.56
2012	0.50
2011	0.44
2010	0.39
2009	0.34
2008	0.29
2007	0.27
2006	0.23
2005	0.19
2004	0.17
2003	0.18

CAA Business Factor Table N - Agricultural Composite Factors
Life Years 15 year life

2022 PRINTING AND PUBLISHING
EQUIPMENT; PAPER
FINISHING

JANUARY 1, 2022
Schedule ID: **IE1**
formerly G510

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.91
2020	0.82
2019	0.74
2018	0.66
2017	0.58
2016	0.50
2015	0.43
2014	0.37
2013	0.31
2012	0.23
2011	0.20
2010	0.17
2009	0.13
Prior	0.10

NOTE: CAA Table I (otherwise known as AH581 Table 11)
Offset Lithographic Printing Presses

2022 LOGGING AND
CONSTRUCTION
EQUIPMENT -- **NON MOBILE USED**

JANUARY 1, 2022
SCHEDULE ID: **CN2**
NEW EFFECTIVE 1/1/2022

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.97
2020	1.02
2019	1.00
2018	0.98
2017	0.99
2016	0.97
2015	0.93
2014	0.89
2013	0.87
2012	0.82
2011	0.81
2010	0.79
2009	0.74
2008	0.72
2007	0.69
2006	0.68
2005	0.66
2004	0.66
2003	0.63
2002	0.59
2001	0.54
2000	0.50
1999	0.45
1998	0.42
1997	0.39
1996	0.36
1995	0.33
1994	0.30
1993	0.27
1992	0.26
1991	0.24
1990	0.20
1989	0.20

CAA Business Factor Table A Commercial Composite Factors
Life Years 25 years

2022 TOOLS, MOLDS, DIES
AND JIGS, 5 YEAR LIFE

JANUARY 1, 2022
Schedule ID: **TMD**
formerly **TMD5**

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.80
2020	0.65
2019	0.47
2018	0.32
2017	0.19
2016	0.12
2015	0.12

CAA Business Factor
Life Years

Table A - Commercial Composite
5

2022 RESTAURANT EQUIPMENT
8 YEAR LIFE: VENDING
EQUIPMENT, SOFTDRINK
MACHINES, CIGARETTE, ETC.

JANUARY 1, 2022
Schedule ID: **RS2**
formerly RS12

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.88
2020	0.83
2019	0.70
2018	0.59
2017	0.50
2016	0.38
2015	0.29
2014	0.20
2013	0.15
2012	0.12
2011	0.12

CAA Business Factor Table A - Commercial Composite
Life Years 8

2022 SERVICE INDUSTRY
10 YEAR LIFE
LANDSCAPE SERVICES,
JANITORIAL SERVICES, ETC

JANUARY 1, 2022
Schedule ID: **SR1**
formerly SR10

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.90
2020	0.88
2019	0.78
2018	0.70
2017	0.63
2016	0.54
2015	0.44
2014	0.35
2013	0.28
2012	0.22
2011	0.17
2010	0.13
2009	0.13
2008	0.13

CAA Business Factor Table A - Commercial Composite
Life Years 10

2022 COMMERCIAL HOSPITAL
10 YEAR LIFE
EXOTIC MEDICAL EQUIPMENT

JANUARY 1, 2022
Schedule ID: **MD1**
formlery ME10

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.90
2020	0.88
2019	0.78
2018	0.70
2017	0.63
2016	0.54
2015	0.44
2014	0.35
2013	0.28
2012	0.22
2011	0.17
2010	0.13
2009	0.13
2008	0.13

CAA Business Factor Table A - Commercial Composite
Life Years 10

2022 COMMERCIAL HOTEL
10 YEAR LIFE: HOTELS,
MOTELS, RESORTS

JANUARY 1, 2022
Schedule ID: **H10**
formerly HO10

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.90
2020	0.88
2019	0.78
2018	0.70
2017	0.63
2016	0.54
2015	0.44
2014	0.35
2013	0.28
2012	0.22
2011	0.17
2010	0.13
2009	0.13
2008	0.13

CAA Business Factor Table A - Commercial Composite
Life Years 10

2022 RESTAURANT EQUIPMENT
TAVERNS, RESTAURANTS,
ETC.
COMMERCIAL RESTAURANT--
12 YEAR LIFE.

JANUARY 1, 2022
Schedule ID: **RS5**
formerly RS15

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.92
2020	0.93
2019	0.85
2018	0.78
2017	0.72
2016	0.65
2015	0.56
2014	0.48
2013	0.41
2012	0.34
2011	0.28
2010	0.23
2009	0.18
2008	0.15
2007	0.14
2006	0.14

CAA Business Factor Table A - Commercial Composite
Life Years 12

2022 COMMERCIAL HOSPITAL
12 YEAR LIFE
MEDICAL EQUIPMENT

JANUARY 1, 2022
Schedule ID: **MD2**
formerly **ME12**

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.92
2020	0.93
2019	0.85
2018	0.78
2017	0.72
2016	0.65
2015	0.56
2014	0.48
2013	0.41
2012	0.34
2011	0.28
2010	0.23
2009	0.18
2008	0.15
2007	0.14
2006	0.14

CAA Business Factor Table A - Commercial Composite
Life Years 12

2022 COMMERCIAL OFFICE
EQUIPMENT--12 YEAR LIFE
OFFICE EQUIP. (ALL)

JANUARY 1, 2022
Schedule ID: **OF2**
formerly OF12

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.92
2020	0.93
2019	0.85
2018	0.78
2017	0.72
2016	0.65
2015	0.56
2014	0.48
2013	0.41
2012	0.34
2011	0.28
2010	0.23
2009	0.18
2008	0.15
2007	0.14
2006	0.14

CAA Business Factor Table A - Commercial Composite
Life Years 12

2022 RETAIL BUSINESS EQUIP.
15 YEAR LIFE
COMMERCIAL RETAIL:
GROCERIES, PHARM., CLOTH
ETC.

JANUARY 1, 2022
Schedule ID: **RT5**
formerly RT15

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.94
2020	0.96
2019	0.90
2018	0.86
2017	0.83
2016	0.77
2015	0.69
2014	0.62
2013	0.57
2012	0.50
2011	0.46
2010	0.40
2009	0.34
2008	0.29
2007	0.26
2006	0.23
2005	0.20
2004	0.18
2003	0.17
2002	0.17

CAA Business Factor Table A - Commercial Composite
Life Years 15

2022 DISPOSAL EQUIPMENT
COMMERCIAL WAREHOUSE
EQUIPMENT--15 YR. LIFE

JANUARY 1, 2022
Schedule ID: **WH5**
formerly WH15

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.94
2020	0.96
2019	0.90
2018	0.86
2017	0.83
2016	0.77
2015	0.69
2014	0.62
2013	0.57
2012	0.50
2011	0.46
2010	0.40
2009	0.34
2008	0.29
2007	0.26
2006	0.23
2005	0.20
2004	0.18
2003	0.17
2002	0.17

CAA Business Factor Table A - Commercial Composite
Life Years 15

2022 COMMERCIAL GARAGE,
SERVICE STATIONS, REPAIR
FACILITIES--ALL TYPES

JANUARY 1, 2022
Schedule ID: **GR5**
formerly **GR15**

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.94
2020	0.96
2019	0.90
2018	0.86
2017	0.83
2016	0.77
2015	0.69
2014	0.62
2013	0.57
2012	0.50
2011	0.46
2010	0.40
2009	0.34
2008	0.29
2007	0.26
2006	0.23
2005	0.20
2004	0.18
2003	0.17
2002	0.17

CAA Business Factor
Life Years

Table A - Commercial Composite
15

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.94
2020	0.96
2019	0.90
2018	0.86
2017	0.83
2016	0.77
2015	0.69
2014	0.62
2013	0.57
2012	0.50
2011	0.46
2010	0.40
2009	0.34
2008	0.29
2007	0.26
2006	0.23
2005	0.20
2004	0.18
2003	0.17
2002	0.17

CAA Business Factor Table A - Commercial Composite
Life Years 15

2022 COMMERCIAL HOSPITAL
15 YEAR LIFE
MEDICAL EQUIPMENT

JANUARY 1, 2022
Schedule ID: **MD5**
formerly ME15

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.94
2020	0.96
2019	0.90
2018	0.86
2017	0.83
2016	0.77
2015	0.69
2014	0.62
2013	0.57
2012	0.50
2011	0.46
2010	0.40
2009	0.34
2008	0.29
2007	0.26
2006	0.23
2005	0.20
2004	0.18
2003	0.17
2002	0.17

CAA Business Factor Table A - Commercial Composite
Life Years 15

2022 COMMERCIAL THEATER
15 YEAR LIFE
MOVIE THEATER EQUIP.

JANUARY 1, 2022
Schedule ID: **MV5**
formerly MV15

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.94
2020	0.96
2019	0.90
2018	0.86
2017	0.83
2016	0.77
2015	0.69
2014	0.62
2013	0.57
2012	0.50
2011	0.46
2010	0.40
2009	0.34
2008	0.29
2007	0.26
2006	0.23
2005	0.20
2004	0.18
2003	0.17
2002	0.17

CAA Business Factor Table A - Commercial Composite
Life Years 15

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.97
2020	1.02
2019	1.00
2018	0.98
2017	0.99
2016	0.97
2015	0.93
2014	0.89
2013	0.87
2012	0.82
2011	0.81
2010	0.79
2009	0.74
2008	0.72
2007	0.69
2006	0.68
2005	0.66
2004	0.66
2003	0.63
2002	0.59
2001	0.54
2000	0.50
1999	0.45
1998	0.42
1997	0.39
1996	0.36
1995	0.33
1994	0.30
1993	0.27
1992	0.26
1991	0.24
1990	0.20
1989	0.20

CAA Business Factor Table A - Commercial Composite
Life Years 25

2022 COMMERCIAL HOTEL
25 YEAR LIFE
BED AND BREAKFAST HOTEL
ANTIQUE FURNITURE

JANUARY 1, 2022
Schedule ID: **H25**
formerly HO25

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.97
2020	1.02
2019	1.00
2018	0.98
2017	0.99
2016	0.97
2015	0.93
2014	0.89
2013	0.87
2012	0.82
2011	0.81
2010	0.79
2009	0.74
2008	0.72
2007	0.69
2006	0.68
2005	0.66
2004	0.66
2003	0.63
2002	0.59
2001	0.54
2000	0.50
1999	0.45
1998	0.42
1997	0.39
1996	0.36
1995	0.33
1994	0.30
1993	0.27
1992	0.26
1991	0.24
1990	0.20
1989	0.20

CAA Business Factor Table A - Commercial Composite
Life Years 25

2022 TELECOMMUNICATION
CONDUIT
COMMERCIAL WAREHOUSE
30 YEAR LIFE

JANUARY 1, 2022
Schedule ID: **WH3**
formerly **WH30**

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.98
2020	1.04
2019	1.02
2018	1.02
2017	1.04
2016	1.02
2015	0.99
2014	0.96
2013	0.94
2012	0.92
2011	0.91
2010	0.90
2009	0.86
2008	0.84
2007	0.84
2006	0.84
2005	0.83
2004	0.84
2003	0.83
2002	0.79
2001	0.74
2000	0.72
1999	0.68
1998	0.63
1997	0.60
1996	0.55
1995	0.52
1994	0.50
1993	0.48
1992	0.45
1991	0.42
1990	0.39
1989	0.38
1988	0.35
1987	0.34
1986	0.33
1985	0.31
1984	0.26
1983	0.26
1982	0.24

CAA Business Factor Table A - Commercial Composite
Life Years 30

2022 GROUP 2 INDUSTRIAL
10 YEAR LIFE
TANK TESTING, SCIENTIFIC
PROFESSIONAL INSTRUMENTS

JANUARY 1, 2022
Schedule ID: **TT1**
formerly **TT10**

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.90
2020	0.88
2019	0.78
2018	0.70
2017	0.61
2016	0.53
2015	0.44
2014	0.35
2013	0.28
2012	0.22
2011	0.16
2010	0.13
2009	0.11
2008	0.11

CAA Business Factor Table B - Industrial Composite
Life Years 10

2022 TELECOMMUNICATION
EQUIPMENT,ELECTRONIC
EQUIP. 10 YR. LIFE

JANUARY 1, 2022
Schedule ID: **TL1**
formerly TL10

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.90
2020	0.88
2019	0.78
2018	0.70
2017	0.61
2016	0.53
2015	0.44
2014	0.35
2013	0.28
2012	0.22
2011	0.16
2010	0.13
2009	0.11
2008	0.11

CAA Business Factor Table B - Industrial Composite
Life Years 10

2022 GROUP 5 INDUSTRIAL
15 YEAR LIFE SMALL,
SHEET METAL, MISC INDUSTRIAL

JANUARY 1, 2022
Schedule ID: **IE5**
formerly G515

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.94
2020	0.96
2019	0.90
2018	0.86
2017	0.81
2016	0.75
2015	0.68
2014	0.62
2013	0.56
2012	0.50
2011	0.44
2010	0.39
2009	0.33
2008	0.28
2007	0.25
2006	0.22
2005	0.18
2004	0.16
2003	0.14
2002	0.14

CAA Business Factor Table B - Industrial Composite
Life Years 15

2022 MINING EQUIPMENT
INDUSTRIAL FACTORS
20 YEAR LIFE - **NON MOBILE**

JANUARY 1, 2022
Schedule ID: **ME5**
formerly G215

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.96
2020	1.00
2019	0.96
2018	0.94
2017	0.92
2016	0.87
2015	0.83
2014	0.79
2013	0.73
2012	0.69
2011	0.65
2010	0.62
2009	0.55
2008	0.51
2007	0.49
2006	0.45
2005	0.41
2004	0.38
2003	0.35
2002	0.30
2001	0.27
2000	0.24
1999	0.22
1998	0.19
1997	0.16
1996	0.14

CAA Business Factor Table B - Industrial Composite
Life Years 20

2022 GROUP 5 INDUSTRIAL
17 YEAR LIFE
SAWMILL MACHINERY
AND EQUIPMENT

JANUARY 1, 2022
Schedule ID: **IE7**
formerly G517

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

<u>YEAR</u> <u>ACQUIRED</u>	<u>2022</u> <u>FACTOR</u>
2021	0.95
2020	0.98
2019	0.94
2018	0.89
2017	0.86
2016	0.81
2015	0.76
2014	0.69
2013	0.64
2012	0.58
2011	0.53
2010	0.49
2009	0.43
2008	0.38
2007	0.35
2006	0.31
2005	0.27
2004	0.23
2003	0.21
2002	0.18
2001	0.15
2000	0.14

CAA Business Factor Table B - Industrial Composite
Life Years 17