

**DATE:** January 24, 2020

**TO:** Taxpayer

**FROM:** Contra Costa County Assessor Office

**SUBJECT: 2019-2020 VALUATION GUIDELINES**

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Enclosed are the 2020-2021 Valuation Guidelines used for the assessment of capital assets in Contra Costa County. Factors are derived based on information published by the California Assessor's Association. Variations of these schedules may be used when circumstances warrant such action.

Individual table designations are on pages 1 and 2.

**Factor Tables Chart  
(By Equipment Type)  
Lien Date 2020**

Category	Table	Category	Table
Aerospace (Airframe)	A3	Chemicals and Allied Products Mfg.	A4
Agriculture/Farm	C10	Circuit Board Mfg.	A1
Agriculture/Mobile (New/Used/Avg) -Except Harv.	C20/C21/C27	Cocktail Lounges/Bars/Saloons	C5
Agriculture/Mobile (New/Used/Avg) - Harvesters	C28/C29/C30	Cogeneration (Power Plants)	A6
Airlines - Commercial	16 or 20 Yr - SL	Computers - LAN & Mainframe	C18
Amusement (Miniature Golf/Race Car/Cages)	C4	Computers - Personal	C19
Amusement (Theme Parks)	C6	Construction/Demolition Contractor	C11
Apartment Equipment/Furniture	C3	Construction Mobile (New/Used/Avg)	C12/C13/C26
Apparel Mfg.	A3	Copiers (Document Processor Equipment)	C25
ATM (Automatic Teller Machines)	C4	Cotton Gins	C10
ATM (w/ Enclosures)	C5	Dairies	C10
Automotive Repair-Service	C4	Dental Lab	C5
Bakeries- Small	C6	Dentists	C5
Bakeries - Large	C6	Drug/Pharmaceutical Mfg.	A3
Bank (Counter/Teller Lines/Fixtures)	C6	Dry Cleaners (Commercial)	C6
Bank (Carpets/Drapes)	C3	Electronic Equipment Mfg.	A2
Bank (TV/Camera/Sgns)	C4	Fabricated Metal Products Mfg. Suppliers	A4
Bank (Drive-Up Windows)	C7	Facsimile	U6
Bank (Vault Doors/Night Dep.)	C9	Food Processing	A4
Barber Shop	C5	Forklifts	A2
Batch Plants Concrete/Ashpalt	A6	Furniture Mfg./Wood Working	A4
Beauty Salon	C5	Gas Cylinders (other than Propane)	C7
Billboards	***	Gas Distribution (Except Gas Cylinders)	A4
Billiard Rooms	C6	Glass and Glass Product Mfg.	A4
Biotech- M & E	C14	Glass Bottle Forming Equipment	A1
Biotech - Other Eq/Fixtures	C15	Golf Carts	C2
Biotech - Tools, Molds, Dies, Jigs	C16	Grocery Stores- Convenience (Ex Gasoline Svc)	C5
Blue Printing/Map Making	A3	Grocery Stores - Supermarkets	C5
Book Binders	A4	Health Clubs (Athletic Clubs)	C4
Bottling Plants (Other than Breweries)	A4	Hospitals	C5
Bowling Alleys	C6	Hotels & Motels Furnishings	C3
Breweries	A4	Ice Plant	A4
Brick, Pipe, Terra Cotta & Tile Manufacturing	A5	Janitorial Maintenance Service	C3
Cable Equipment (Distribution)	* U6/U10	Laboratory Equipment	C4
Canneries	A5	Laundries - Coin Operated	C4
Casino - Electronic Slot Machines	C33	Laundries - Commercial	C6
Casino - Manual Slot & Other Gaming Eq	C34	Mach & Equip Commercial Generic-Standard	C5
Car Wash	C5	Mach & Equip Commercial Generic-Heavy	C6
Cargo Containers	C7	Mach & Equip Industrial -Generic	A4
Cell Phone Tower	C8	Machines Shops (Incl. CNC Equip)	A3
Cement Manufacturing	A10	Mailing & Shipping Services - Large (UPS)	C6

\*\*\* See current CAA Business Assessment Factors Paper ([www.calassessor.org](http://www.calassessor.org))

\* Not CAA Recommended

**Categories in BOLD indicate New Category or Factor Table Change for 2020-2021**

**Factor Tables Chart  
(By Equipment Type)  
Lien Date 2020**

Category	Table	Category	Table
Medical Equipment - High Tech	U8	Ski Lifts	C6
Medical Office and Clinics	C5	Storage Bins - Trash	C5
Mineral & Construction Aggregate Extraction	A6	Sugar and Sugar Product Mfg.	A6
Model Home Furniture *	C3	Telephone & Communication	C4
Mortuaries	C6	Testing Equipment	C3
Newspaper Publisher	A4	Textile Mill Products Manufacturing	A4
Office Furniture and Equipment	C5	Theatres - Excluding Projectors	C6
One Way Pagers & Mobile Phones	U4	<b>Theatres - Digital Projectors</b>	<b>U10</b>
Paper Product Manufacturing	A4	Tools/Tooling	C1
Petroleum-Refinery *	A10	Vending Equipment	C3
Photo Labs - Commercial	C4	Video Games (Arcades)	U4
Photo Labs - One Hour	C3	Warehouse Equipment	C6
Plastics Manufacturing	A4	Wind Generators (Mfg before 2000) *	W
Point-of-Sale	U8	Wind Generators (Mfg after 2000) *	A6
Postage Meters	C4	Wind Machines - Agricultural	C22
Print Shop	C5	Winery (All other Eq except Tanks)	A4
Printing Presses (Offset Lithographic)	C31	Winery Tanks - Stainless Steel	A7
Production Printers (High Speed)	U8		
Propane Tanks	C8		
Radio/TV Broadcast Studios	(No CAA Recom)		
Recyclers	A4	<b>Original Tables</b>	
Restaurants - Fast Food Chains	C5	Misc. Buildings & Land Improvemts.	K
Restaurants - Regular	C5	Major Buildings and Structures	L
Retail Store - Warehouse	C6	100% Value Business Property	N
Retail Store - Other	C5	50% Restaurant Chinaware	R
Sand/Dirt/Gravel Suppliers	C6	100% Realty Responsibility	T
Satellite Dishes - Residential	U6	Prop 13 Annual 2% Improvements	Y
Schools	C5		
Security & Surveillance Equipment	C4		
Semiconductor Mfg. Equip	A8		
Semiconductor Mfg. Fixtures	A12		
Service Stations (Underground Tanks)	C8		
Service Stations (All Other Equip)	C5		
Set Top Boxes (Cable Satellite)	C32		
Sheet Metal Mfg.	A4		
Ship and Boat Builders	A4		
Shopping Carts	C1		
Signs	C5		

Table A1

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 8 yrs. Min. Percent Good Factor: 9%.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.88	88
2018	103	0.76	78
2017	106	0.65	69
2016	107	0.54	58
2015	107	0.43	46
2014	108	0.33	36
2013	109	0.25	27
2012	110	0.18	20
2011	112	0.12	13
2010	115	0.09	10
Prior	115	0.09	10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A2

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 10 yrs. Min. Percent Good Factor: 9%.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.91	91
2018	103	0.82	84
2017	106	0.73	77
2016	107	0.63	67
2015	107	0.55	59
2014	108	0.46	50
2013	109	0.38	41
2012	110	0.31	34
2011	112	0.24	27
2010	115	0.19	22
2009	115	0.14	16
2008	116	0.11	13
2007	121	0.09	11
Prior	121	0.09	11

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A3

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 12 yrs. Min. Percent Good Factor: 9%.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.93	93
2018	103	0.85	88
2017	106	0.78	83
2016	107	0.70	75
2015	107	0.63	67
2014	108	0.56	60
2013	109	0.49	53
2012	110	0.42	46
2011	112	0.35	39
2010	115	0.29	33
2009	115	0.24	28
2008	116	0.19	22
2007	121	0.15	18
2006	124	0.12	15
2005	128	0.10	13
Prior	128	0.09	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A4

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 15 yrs. Min. Percent Good Factor: 9%.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.95	95
2018	103	0.89	92
2017	106	0.83	88
2016	107	0.78	83
2015	107	0.72	77
2014	108	0.66	71
2013	109	0.60	65
2012	110	0.54	59
2011	112	0.49	55
2010	115	0.43	49
2009	115	0.38	44
2008	116	0.33	38
2007	121	0.28	34
2006	124	0.24	30
2005	128	0.20	26
2004	132	0.17	22
2003	137	0.14	19
2002	137	0.12	16
2001	138	0.10	14
Prior	138	0.09	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A5

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 17 yrs. Min. Percent Good Factor: 9%.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.95	95
2018	103	0.91	94
2017	106	0.86	91
2016	107	0.81	87
2015	107	0.76	81
2014	108	0.71	77
2013	109	0.66	72
2012	110	0.61	67
2011	112	0.56	63
2010	115	0.51	59
2009	115	0.46	53
2008	116	0.41	48
2007	121	0.37	45
2006	124	0.32	40
2005	128	0.28	36
2004	132	0.25	33
2003	137	0.21	29
2002	137	0.18	25
2001	138	0.15	21
2000	139	0.13	18
1999	140	0.11	15
1998	140	0.09	13
Prior	140	0.09	13

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.



Table A6

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 20 yrs. Min. Percent Good Factor: 9%.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.96	96
2018	103	0.93	96
2017	106	0.89	94
2016	107	0.85	91
2015	107	0.81	87
2014	108	0.77	83
2013	109	0.72	78
2012	110	0.68	75
2011	112	0.64	72
2010	115	0.60	69
2009	115	0.56	64
2008	116	0.51	59
2007	121	0.47	57
2006	124	0.43	53
2005	128	0.39	50
2004	132	0.36	48
2003	137	0.32	44
2002	137	0.29	40
2001	138	0.25	35
2000	139	0.22	31
1999	140	0.20	28
1998	141	0.17	24
1997	143	0.15	21
1996	145	0.13	19
1995	148	0.12	18
1994	148	0.10	15
Prior	148	0.09	13

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Table A7

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 40 yrs. Min. % Good Factor: 9% (if applicable)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.99	99
2018	103	0.98	101
2017	106	0.96	102
2016	107	0.95	102
2015	107	0.94	101
2014	108	0.92	99
2013	109	0.91	99
2012	110	0.89	98
2011	112	0.88	99
2010	115	0.86	99
2009	115	0.85	98
2008	116	0.83	96
2007	121	0.82	99
2006	124	0.80	99
2005	128	0.78	100
2004	132	0.77	102
2003	137	0.75	103
2002	137	0.73	100
2001	138	0.71	98
2000	139	0.69	96
1999	140	0.67	94
1998	141	0.65	92
1997	143	0.63	90
1996	145	0.62	90
1995	148	0.60	89
1994	152	0.58	88
1993	156	0.56	87
1992	158	0.54	85
1991	161	0.51	82
1990	165	0.50	83
1989	170	0.47	80
1988	178	0.45	80
1987	186	0.43	80
1986	189	0.42	79
1985	192	0.39	75
1984	197	0.38	75
1983	201	0.36	72
1982	205	0.34	70
1981	216	0.32	69
1980	238	0.31	74
Prior	238	0.31	74

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A8

## CONTRA COSTA COUNTY

## Semiconductor Manufacturing Equipment

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Semiconductor Manufacturing Equipment AH 581 Table 8

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	N/A	N/A	78
2018	N/A	N/A	61
2017	N/A	N/A	46
2016	N/A	N/A	34
2015	N/A	N/A	25
2014	N/A	N/A	18
2013	N/A	N/A	12
Prior	N/A	N/A	8

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A9

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 25 yrs. Min. % Good Factor: 9%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.97	97
2018	103	0.95	98
2017	106	0.92	98
2016	107	0.89	95
2015	107	0.86	92
2014	108	0.83	90
2013	109	0.80	87
2012	110	0.77	85
2011	112	0.74	83
2010	115	0.70	81
2009	115	0.67	77
2008	116	0.64	74
2007	121	0.61	74
2006	124	0.57	71
2005	128	0.54	69
2004	132	0.51	67
2003	137	0.48	66
2002	137	0.44	60
2001	138	0.41	57
2000	139	0.38	53
1999	140	0.35	49
1998	141	0.32	45
1997	143	0.29	41
1996	145	0.27	39
1995	148	0.24	36
1994	152	0.22	33
1993	156	0.20	31
1992	158	0.18	28
1991	161	0.16	26
1990	165	0.15	25
1989	170	0.13	22
1988	170	0.12	20
1987	170	0.11	19
1986	170	0.09	15
Prior	170	0.09	15

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A10

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 30 yrs. Min. % Good Factor: 9% (if applicable)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.98	98
2018	103	0.96	99
2017	106	0.94	100
2016	107	0.92	98
2015	107	0.9	96
2014	108	0.87	94
2013	109	0.85	93
2012	110	0.83	91
2011	112	0.8	90
2010	115	0.78	90
2009	115	0.75	86
2008	116	0.73	85
2007	121	0.7	85
2006	124	0.67	83
2005	128	0.65	83
2004	132	0.62	82
2003	137	0.59	81
2002	137	0.57	78
2001	138	0.54	75
2000	139	0.51	71
1999	140	0.49	69
1998	141	0.46	65
1997	143	0.43	61
1996	145	0.41	59
1995	148	0.38	56
1994	152	0.35	53
1993	156	0.33	51
1992	158	0.31	49
1991	161	0.28	45
1990	165	0.26	43
1989	170	0.24	41
1988	178	0.22	39
1987	186	0.21	39
1986	189	0.19	36
1985	192	0.17	33
1984	197	0.16	32
1983	201	0.15	30
1982	205	0.13	27
1981	205	0.13	27
1980	205	0.11	23
Prior	205	0.11	23

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A11

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 35 yrs. MIn % Good: 9% (if applicable)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.98	98
2018	103	0.97	100
2017	106	0.95	101
2016	107	0.94	101
2015	107	0.92	98
2014	108	0.90	97
2013	109	0.88	96
2012	110	0.87	96
2011	112	0.85	95
2010	115	0.83	95
2009	115	0.81	93
2008	116	0.79	92
2007	121	0.77	93
2006	124	0.75	93
2005	128	0.72	92
2004	132	0.70	92
2003	137	0.68	93
2002	137	0.66	90
2001	138	0.64	88
2000	139	0.61	85
1999	140	0.59	83
1998	141	0.57	80
1997	143	0.54	77
1996	145	0.52	75
1995	148	0.50	74
1994	152	0.48	73
1993	156	0.45	70
1992	158	0.43	68
1991	161	0.41	66
1990	165	0.38	63
1989	170	0.36	61
1988	178	0.34	61
1987	186	0.32	60
1986	189	0.30	57
1985	192	0.28	54
1984	197	0.26	51
1983	201	0.24	48
1982	205	0.23	47
1981	216	0.22	48
1980	238	0.20	48
Prior	238	0.20	48

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A12

## CONTRA COSTA COUNTY

## Semiconductor Manufacturing Fixtures

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Semiconductor Manufacturing Fixtures AH 581 Table 8

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	N/A	N/A	91
2018	N/A	N/A	84
2017	N/A	N/A	77
2016	N/A	N/A	67
2015	N/A	N/A	59
2014	N/A	N/A	50
2013	N/A	N/A	41
2012	N/A	N/A	34
2011	N/A	N/A	27
2010	N/A	N/A	22
2009	N/A	N/A	16
2008	N/A	N/A	13
2007	N/A	N/A	12
Prior	N/A	N/A	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C1

CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 5 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.80	80
2018	104	0.61	63
2017	107	0.43	46
2016	109	0.28	31
2015	109	0.17	19
2014	110	0.10	11
Prior	110	0.10	11

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.



Table C2

CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 6 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.84	84
2018	104	0.68	71
2017	107	0.52	56
2016	109	0.38	41
2015	109	0.26	28
2014	110	0.17	19
2013	111	0.10	11
2012	112	0.10	11
Prior	112	0.10	11

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C3

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 8 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.88	88
2018	104	0.76	79
2017	107	0.65	70
2016	109	0.54	59
2015	109	0.43	47
2014	110	0.33	36
2013	111	0.25	28
2012	112	0.18	20
2011	115	0.12	14
2010	119	0.10	12
Prior	119	0.10	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C4

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 10 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.91	91
2018	104	0.82	85
2017	107	0.73	78
2016	109	0.63	69
2015	109	0.55	60
2014	110	0.46	51
2013	111	0.38	42
2012	112	0.31	35
2011	115	0.24	28
2010	119	0.19	23
2009	118	0.14	17
2008	122	0.11	13
2007	126	0.10	13
Prior	126	0.10	13

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C5

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 12 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.93	93
2018	104	0.85	88
2017	107	0.78	83
2016	109	0.70	76
2015	109	0.63	69
2014	110	0.56	62
2013	111	0.49	54
2012	112	0.42	47
2011	115	0.35	40
2010	119	0.29	35
2009	118	0.24	28
2008	122	0.19	23
2007	126	0.15	19
2006	132	0.12	16
2005	137	0.10	14
Prior	137	0.10	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C6

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 15 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.95	95
2018	104	0.89	93
2017	107	0.83	89
2016	109	0.78	85
2015	109	0.72	78
2014	110	0.66	73
2013	111	0.60	67
2012	112	0.54	60
2011	115	0.49	56
2010	119	0.43	51
2009	118	0.38	45
2008	122	0.33	40
2007	126	0.28	35
2006	132	0.24	32
2005	137	0.20	27
2004	147	0.17	25
2003	151	0.14	21
2002	154	0.12	18
2001	155	0.10	16
Prior	155	0.10	16

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C7

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 20 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.96	96
2018	104	0.93	97
2017	107	0.89	95
2016	109	0.85	93
2015	109	0.81	88
2014	110	0.77	85
2013	111	0.72	80
2012	112	0.68	76
2011	115	0.64	74
2010	119	0.60	71
2009	118	0.56	66
2008	122	0.51	62
2007	126	0.47	59
2006	132	0.43	57
2005	137	0.39	53
2004	147	0.36	53
2003	151	0.32	48
2002	154	0.29	45
2001	155	0.25	39
2000	156	0.22	34
1999	159	0.20	32
1998	159	0.17	27
1997	160	0.15	24
1996	163	0.13	21
1995	165	0.12	20
1994	165	0.10	17
Prior	165	0.10	17

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C8

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 25 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.97	97
2018	104	0.95	99
2017	107	0.92	98
2016	109	0.89	97
2015	109	0.86	94
2014	110	0.83	91
2013	111	0.80	89
2012	112	0.77	86
2011	115	0.74	85
2010	119	0.70	83
2009	118	0.67	79
2008	122	0.64	78
2007	126	0.61	77
2006	132	0.57	75
2005	137	0.54	74
2004	147	0.51	75
2003	151	0.48	72
2002	154	0.44	68
2001	155	0.41	64
2000	156	0.38	59
1999	159	0.35	56
1998	159	0.32	51
1997	160	0.29	46
1996	163	0.27	44
1995	165	0.24	40
1994	171	0.22	38
1993	176	0.20	35
1992	180	0.18	32
1991	182	0.16	29
1990	186	0.15	28
1989	191	0.13	25
1988	191	0.12	23
1987	191	0.11	21
1986	191	0.11	21
Prior	191	0.11	21

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C9

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 40 yrs. Min. % Good: 10% (if applicable)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.99	99
2018	104	0.98	102
2017	107	0.96	103
2016	109	0.95	104
2015	109	0.94	102
2014	110	0.92	101
2013	111	0.91	101
2012	112	0.89	100
2011	115	0.88	101
2010	119	0.86	102
2009	118	0.85	100
2008	122	0.83	101
2007	126	0.82	103
2006	132	0.80	106
2005	137	0.78	107
2004	147	0.77	113
2003	151	0.75	113
2002	154	0.73	112
2001	155	0.71	110
2000	156	0.69	108
1999	159	0.67	107
1998	159	0.65	103
1997	160	0.63	101
1996	163	0.62	101
1995	165	0.60	99
1994	171	0.58	99
1993	176	0.56	99
1992	180	0.54	97
1991	182	0.51	93
1990	186	0.50	93
1989	191	0.47	90
1988	200	0.45	90
1987	209	0.43	90
1986	213	0.42	89
1985	215	0.39	84
1984	218	0.38	83
1983	225	0.36	81
1982	230	0.34	78
1981	240	0.32	77
1980	263	0.31	82
PRIOR	263	0.31	82

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.



Table C10

## CONTRA COSTA COUNTY

## Agricultural Equipment

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural, Life: 15 Yrs. Min. % Good Factor: 11%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.95	95
2018	103	0.89	92
2017	105	0.83	87
2016	106	0.78	83
2015	107	0.72	77
2014	108	0.66	71
2013	110	0.60	66
2012	111	0.54	60
2011	113	0.49	55
2010	117	0.43	50
2009	119	0.38	45
2008	123	0.33	41
2007	129	0.28	36
2006	133	0.24	32
2005	136	0.20	27
2004	143	0.17	24
2003	148	0.14	21
2002	150	0.12	18
2001	152	0.11	17
Prior	152	0.11	17

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C11

## CONTRA COSTA COUNTY

## Construction Equipment

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction, Life: 12 yrs. Min. % Good Factor: 11% (Use Fixed Agricultural Equipment Min. % Good Factor)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.93	93
2018	105	0.85	89
2017	105	0.78	82
2016	106	0.70	74
2015	107	0.63	67
2014	109	0.56	61
2013	110	0.49	54
2012	113	0.42	47
2011	118	0.35	41
2010	122	0.29	35
2009	122	0.24	29
2008	126	0.19	24
2007	130	0.15	20
2006	133	0.12	16
2005	138	0.11	15
Prior	138	0.11	15

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C12

## CONTRA COSTA COUNTY

## Construction Mobile Equipment (New)

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction. Construction Mobile Equipment New (AH581 Table 5)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.74	74
2018	105	0.66	69
2017	105	0.60	63
2016	106	0.55	58
2015	107	0.51	55
2014	109	0.47	51
2013	110	0.42	46
2012	113	0.38	43
2011	118	0.35	41
2010	122	0.31	38
2009	122	0.28	34
2008	126	0.26	33
2007	130	0.24	31
2006	133	0.22	29
2005	138	0.20	28
2004	147	0.19	28
2003	152	0.16	24
2002	154	0.13	20
2001	156	0.12	19
2000	157	0.11	17
Prior	157	0.11	17

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C13

## CONTRA COSTA COUNTY

## Construction Mobile Equipment (Used)

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction. Life: Construction Mobile Equipment Used (AH581 Table 5).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.91	91
2018	105	0.81	85
2017	105	0.74	78
2016	106	0.68	72
2015	107	0.62	66
2014	109	0.58	63
2013	110	0.52	57
2012	113	0.47	53
2011	118	0.43	51
2010	122	0.38	46
2009	122	0.34	41
2008	126	0.32	40
2007	130	0.29	38
2006	133	0.27	36
2005	138	0.25	35
2004	147	0.23	34
2003	152	0.20	30
2002	154	0.17	26
2001	156	0.13	20
2000	157	0.11	17
1999	158	0.09	14
Prior	158	0.09	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C14

CONTRA COSTA COUNTY

Biotechnology Machinery & Equipment

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Biopharmaceutical Machinery & Equipment (Full Value Factors Given Only), Life: (AH581 Table 9)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	N/A	N/A	85
2018	N/A	N/A	71
2017	N/A	N/A	57
2016	N/A	N/A	42
2015	N/A	N/A	30
2014	N/A	N/A	19
2013	N/A	N/A	12
2012	N/A	N/A	11
Prior	N/A	N/A	11

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C15

## CONTRA COSTA COUNTY

## Biotechnology Other Equipment/Fixtures

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Biopharmaceutical Other Equipment/Fixtures (Full Value Factors Given Only), Life: (AH581 Table 9).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	N/A	N/A	92
2018	N/A	N/A	85
2017	N/A	N/A	80
2016	N/A	N/A	71
2015	N/A	N/A	61
2014	N/A	N/A	53
2013	N/A	N/A	44
2012	N/A	N/A	36
2011	N/A	N/A	29
2010	N/A	N/A	23
2009	N/A	N/A	17
2008	N/A	N/A	13
Prior	N/A	N/A	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C16

CONTRA COSTA COUNTY

Biotechnology Tools, Molds, Dies, Jigs

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Biopharmaceutical Tools, Molds, Dies, Jigs (Full Value Factors Given Only), Life: AH581 Table 9.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	N/A	N/A	89
2018	N/A	N/A	80
2017	N/A	N/A	71
2016	N/A	N/A	60
2015	N/A	N/A	48
2014	N/A	N/A	38
2013	N/A	N/A	28
2012	N/A	N/A	21
2011	N/A	N/A	15
2010	N/A	N/A	12
Prior	N/A	N/A	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C17

## CONTRA COSTA COUNTY

## BUSINESS LHI FROM IMPS

2020-2021

Factors are based on AH581. Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors. Trend: Commercial, Life: 15 Yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.95	95
2018	104	0.89	93
2017	107	0.83	89
2016	109	0.78	85
2015	109	0.72	78
2014	110	0.66	73
2013	111	0.60	67
2012	112	0.54	60
2011	115	0.49	56
2010	119	0.43	51
2009	118	0.38	45
2008	122	0.33	40
2007	126	0.28	35
2006	132	0.24	32
2005	137	0.20	27
2004	147	0.17	25
2003	151	0.14	21
2002	154	0.12	18
2001	155	0.10	16
Prior	155	0.10	16

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.



Table C18

## CONTRA COSTA COUNTY

## Computers - LAN (Local Area Network) &amp; Mainframes

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Computer Valuation Factors (Full Value Factors Given Only), Life: AH581 Table 7

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	N/A	N/A	73
2018	N/A	N/A	47
2017	N/A	N/A	30
2016	N/A	N/A	19
2015	N/A	N/A	12
2014	N/A	N/A	8
2013	N/A	N/A	5
2012	N/A	N/A	3
2011	N/A	N/A	2
Prior	N/A	N/A	2

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C19

CONTRA COSTA COUNTY

Computers - Personal Computers

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Computer Valuation Factors (Full Value Factors Given Only), Life: AH581 Table 7

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	N/A	N/A	54
2018	N/A	N/A	39
2017	N/A	N/A	24
2016	N/A	N/A	15
2015	N/A	N/A	10
2014	N/A	N/A	6
2013	N/A	N/A	4
2012	N/A	N/A	2
Prior	N/A	N/A	2

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C20

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (New) - Except Harvesters

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment New (AH581 Table 6).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.78	78
2018	103	0.70	72
2017	105	0.64	67
2016	106	0.58	61
2015	107	0.52	56
2014	108	0.47	51
2013	110	0.42	46
2012	111	0.38	42
2011	113	0.34	38
2010	117	0.30	35
2009	119	0.27	32
2008	123	0.25	31
2007	129	0.23	30
2006	133	0.22	29
2005	136	0.20	27
2004	143	0.18	26
Prior	143	0.18	26

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C21

## CONTRA COSTA COUNTY

## Agricultural Mobile Equipment (Used) - Except Harvesters

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Used (AH581 Table 6).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.92	92
2018	103	0.82	84
2017	105	0.75	79
2016	106	0.68	72
2015	107	0.62	66
2014	108	0.56	60
2013	110	0.50	55
2012	111	0.45	50
2011	113	0.40	45
2010	117	0.36	42
2009	119	0.32	38
2008	123	0.30	37
2007	129	0.28	36
2006	133	0.26	35
2005	136	0.23	31
2004	143	0.21	30
2003	148	0.19	28
2002	150	0.17	26
Prior	150	0.17	26

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C22

## CONTRA COSTA COUNTY

Wind Machines (Agricultural) - for Vineyards

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: 25 Years. Min. % Good: 11% (Fixed Agricultural Equipment Min. % Good Factor)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.97	97
2018	103	0.95	98
2017	105	0.92	97
2016	106	0.89	94
2015	107	0.86	92
2014	108	0.83	90
2013	110	0.80	88
2012	111	0.77	85
2011	113	0.74	84
2010	117	0.70	82
2009	119	0.67	80
2008	123	0.64	79
2007	129	0.61	79
2006	133	0.57	76
2005	136	0.54	73
2004	143	0.51	73
2003	148	0.48	71
2002	150	0.44	66
2001	152	0.41	62
2000	155	0.38	59
1999	156	0.35	55
1998	158	0.32	51
1997	160	0.29	46
1996	162	0.27	44
1995	166	0.24	40
1994	174	0.22	38
1993	178	0.20	36
1992	184	0.18	33
1991	189	0.16	30
1990	195	0.15	29
1989	202	0.13	26
1988	202	0.12	24
1987	202	0.11	22
Prior	202	0.11	22

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C23

## CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 7 yrs. Minimum Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.86	86
2018	104	0.73	76
2017	107	0.59	63
2016	109	0.47	51
2015	109	0.35	38
2014	110	0.25	28
2013	111	0.18	20
2012	112	0.12	13
2011	115	0.10	12
Prior	115	0.10	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C24

CONTRA COSTA COUNTY

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 9 yrs. Minimum Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.90	90
2018	104	0.79	82
2017	107	0.69	74
2016	109	0.59	64
2015	109	0.49	53
2014	110	0.40	44
2013	111	0.32	36
2012	112	0.24	27
2011	115	0.18	21
2010	119	0.13	15
2009	118	0.10	12
Prior	118	0.10	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C25

## CONTRA COSTA COUNTY

COPIERS  
 (Document Processor Equipment)  
**2020-2021**

Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Document Processor Valuation Factors AH581 Table 10. Minimum % Good: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	N/A	0.58	0.58
2018	N/A	0.47	0.47
2017	N/A	0.32	0.32
2016	N/A	0.28	0.28
2015	N/A	0.23	0.23
2014	N/A	0.19	0.19
2013	N/A	0.15	0.15
2012	N/A	0.13	0.13
2011	N/A	0.10	0.10
2010	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.



Table C26

## CONTRA COSTA COUNTY

## Construction Mobile Equipment (Average)

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction. % Good: Construction Mobile Equipment Average (AH581 Table 5)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.83	83
2018	105	0.74	78
2017	105	0.67	70
2016	106	0.62	66
2015	107	0.57	61
2014	109	0.53	58
2013	110	0.47	52
2012	113	0.43	49
2011	118	0.39	46
2010	122	0.35	43
2009	122	0.31	38
2008	126	0.29	37
2007	130	0.27	35
2006	133	0.25	33
2005	138	0.23	32
2004	147	0.21	31
2003	152	0.18	27
2002	154	0.15	23
2001	156	0.13	20
2000	157	0.11	17
Prior	157	0.11	17

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

**USE THIS TABLE WHEN TAXPAYER DOES NOT INDICATE WHETHER EQUIP PURCHASED WAS NEW OR USED (R&T 401.16)**

Table C27

## CONTRA COSTA COUNTY

## Agricultural Mobile Equipment (Average) - Except Harvesters

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Average (AH581 Table 6).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.85	85
2018	103	0.76	78
2017	105	0.70	74
2016	106	0.63	67
2015	107	0.57	61
2014	108	0.52	56
2013	110	0.46	51
2012	111	0.42	47
2011	113	0.37	42
2010	117	0.33	39
2009	119	0.30	36
2008	123	0.28	34
2007	129	0.26	34
2006	133	0.24	32
2005	136	0.22	30
2004	143	0.20	29
Prior	143	0.20	29

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

**USE THIS TABLE WHEN TAXPAYER DOES NOT INDICATE WHETHER  
EQUIP PURCHASED WAS NEW OR USED (R&T 401.16)**

Table C28

## CONTRA COSTA COUNTY

## Agricultural Mobile Equipment (New) - Harvesters

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment New (AH581 Table 6).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.74	74
2018	103	0.64	66
2017	105	0.57	60
2016	106	0.50	53
2015	107	0.43	46
2014	108	0.38	41
2013	110	0.33	36
2012	111	0.29	32
2011	113	0.25	28
2010	117	0.21	25
2009	119	0.19	23
2008	123	0.17	21
2007	129	0.15	19
Prior	129	0.15	19

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C29

## CONTRA COSTA COUNTY

## Agricultural Mobile Equipment (Used) - Harvesters

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Used (AH581 Table 6).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.90	90
2018	103	0.78	80
2017	105	0.69	72
2016	106	0.60	64
2015	107	0.53	57
2014	108	0.46	50
2013	110	0.40	44
2012	111	0.35	39
2011	113	0.30	34
2010	117	0.26	30
2009	119	0.23	27
2008	123	0.21	26
2007	129	0.18	23
2006	133	0.16	21
2005	136	0.14	19
2004	143	0.14	20
Prior	143	0.14	20

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C30

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (Average) - Harvesters

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Average (AH581 Table 6).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	100	0.82	82
2018	103	0.71	73
2017	105	0.63	66
2016	106	0.55	58
2015	107	0.48	51
2014	108	0.42	45
2013	110	0.37	41
2012	111	0.32	36
2011	113	0.28	32
2010	117	0.24	28
2009	119	0.21	25
2008	123	0.19	23
2007	129	0.17	22
Prior	129	0.17	22

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

**USE THIS TABLE WHEN TAXPAYER DOES NOT INDICATE WHETHER EQUIP PURCHASED WAS NEW OR USED (R&T 401.16)**

Table C31

## CONTRA COSTA COUNTY

## Offset Lithographic Printing Presses (Sheet Fed)

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Offset Lithographic Printing Presses (Full Value Factors Given Only), Life: AH581 Table 11. **Do not use this table for plateless/non-impact (digital/quick printing) and web fed printing presses. Also do not use for "pre-press" or "post-press" equipment.**

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	N/A	N/A	91
2018	N/A	N/A	82
2017	N/A	N/A	74
2016	N/A	N/A	66
2015	N/A	N/A	58
2014	N/A	N/A	50
2013	N/A	N/A	43
2012	N/A	N/A	37
2011	N/A	N/A	31
2010	N/A	N/A	23
2009	N/A	N/A	20
2008	N/A	N/A	17
2007	N/A	N/A	13
Prior	N/A	N/A	10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C32

CONTRA COSTA COUNTY

Set Top Boxes

**2020-2021**

Factors are based on CAA Position Paper 17-001. Used on set top boxes used in cable and satellite television. Lifting study completed by CAA in August 2015. Minimum % Good: 2%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	N/A	N/A	68
2018	N/A	N/A	47
2017	N/A	N/A	31
2016	N/A	N/A	19
2015	N/A	N/A	11
2014	N/A	N/A	6
2013	N/A	N/A	2
Prior	N/A	N/A	2

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C33

CONTRA COSTA COUNTY

Electronic Slot Machines

**2020-2021**

Factors are based on CAA Position Paper 17-001 and using the State of Nevada Department of Taxation Personal Property Manual, Section 71.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	N/A	N/A	72
2018	N/A	N/A	52
2017	N/A	N/A	37
2016	N/A	N/A	27
2015	N/A	N/A	20
2014	N/A	N/A	13
2013	N/A	N/A	5
Prior	N/A	N/A	5

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.



Table C34

## CONTRA COSTA COUNTY

## Manual Slot Machines &amp; Other Gaming Equipment

**2020-2021**

Factors are based on CAA Position Paper 17-001 and using the State of Nevada Department of Taxation Personal Property Manual, Section 71.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	N/A	N/A	88
2018	N/A	N/A	77
2017	N/A	N/A	67
2016	N/A	N/A	58
2015	N/A	N/A	51
2014	N/A	N/A	45
2013	N/A	N/A	40
2012	N/A	N/A	36
2011	N/A	N/A	31
2010	N/A	N/A	27
2009	N/A	N/A	23
2008	N/A	N/A	19
2007	N/A	N/A	16
2006	N/A	N/A	11
2005	N/A	N/A	7
Prior	N/A	N/A	7

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U4

CONTRA COSTA COUNTY

Untrended - 4 Yrs.

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 4 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	N/A	0.75	0.75
2018	N/A	0.51	0.51
2017	N/A	0.31	0.31
2016	N/A	0.16	0.16
2015	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U5

CONTRA COSTA COUNTY

Untrended - 5 Yrs.

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 5 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	N/A	0.80	0.80
2018	N/A	0.61	0.61
2017	N/A	0.43	0.43
2016	N/A	0.28	0.28
2015	N/A	0.17	0.17
2014	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U6

CONTRA COSTA COUNTY

Untrended - 6 Yrs.

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 6 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	N/A	0.84	0.84
2018	N/A	0.68	0.68
2017	N/A	0.52	0.52
2016	N/A	0.38	0.38
2015	N/A	0.26	0.26
2014	N/A	0.17	0.17
2013	N/A	0.10	0.10
2012	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U8

## CONTRA COSTA COUNTY

Untrended - 8 Yrs.

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 8 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	N/A	0.88	0.88
2018	N/A	0.76	0.76
2017	N/A	0.65	0.65
2016	N/A	0.54	0.54
2015	N/A	0.43	0.43
2014	N/A	0.33	0.33
2013	N/A	0.25	0.25
2012	N/A	0.18	0.18
2011	N/A	0.12	0.12
2010	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U10

CONTRA COSTA COUNTY

Untrended - 10 Yrs.

**2020-2021**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 10 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2019	N/A	0.91	0.91
2018	N/A	0.82	0.82
2017	N/A	0.73	0.73
2016	N/A	0.63	0.63
2015	N/A	0.55	0.55
2014	N/A	0.46	0.46
2013	N/A	0.38	0.38
2012	N/A	0.31	0.31
2011	N/A	0.24	0.24
2010	N/A	0.19	0.19
2009	N/A	0.14	0.14
2008	N/A	0.11	0.11
2007	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table K

## CONTRA COSTA COUNTY

## MISCELLANEOUS BUILDINGS AND LAND IMPROVEMENTS

**2020-2021**

The following table is based on the 1975 Year SBE Construction Cost Index (B-7) for Miscellaneous Buildings and Improvements, and an average 25 year economic Cost indexing and depreciation are consolidated into a present value factor with a 1975 base. These factors are further adjusted upward by the annual CPI percentage maximum allowed under article XIII A of the California State Constitution. The result is a full value factor which is to be applied to historical cost for an estimate of full value.

<u>Effective Year</u>	<u>1975 Full Value Factor</u>	<u>Jarvis-Gann Factor</u>	<u>Full Value Factor</u>
2019	1.00	1.02000	1.02000
2018	1.00	1.04040	1.04040
2017	1.00	1.06121	1.06121
2016	1.00	1.08243	1.08243
2015	1.00	1.09895	1.09895
2014	1.00	1.12089	1.12089
2013	1.00	1.12599	1.12599
2012	1.00	1.14851	1.14851
2011	1.00	1.17148	1.17148
2010	1.00	1.18029	1.18029
2009	1.00	1.17750	1.17750
2008	1.00	1.20104	1.20104
2007	1.00	1.22508	1.22508
2006	1.00	1.24956	1.24956
2005	1.00	1.27456	1.27456
2004	1.00	1.30004	1.30004
2003	1.00	1.32433	1.32433
2002	1.00	1.35082	1.35082
2001	1.00	1.37783	1.37783
2000	1.00	1.40538	1.40538
1999	1.00	1.43348	1.43348
1998	1.00	1.46007	1.46007
1997	1.00	1.48927	1.48927
1996	1.00	1.51905	1.51905
1995	1.00	1.53581	1.53581
1994	1.00	1.55424	1.55424
1993	1.00	1.58534	1.58534
1992	1.00	1.61703	1.61703
1991	1.00	1.64916	1.64916
1990	1.00	1.68242	1.68242
1989	1.00	1.71571	1.71571
1988	1.00	1.74999	1.74999
1987	1.00	1.78522	1.78522
1986	1.00	1.82098	1.82098
1985	1.00	1.85720	1.85720

1984	1.00	1.89431	1.89431
1983	1.00	1.93238	1.93238
1982	1.00	1.95150	1.95150
1981	1.00	1.99048	1.99048
1980	1.00	2.03034	2.03034
1979	1.00	2.07108	2.07108
1978	1.00	2.11255	2.11255
1977	1.00	2.15444	2.15444
1976	1.00	2.19770	2.19770
<b>1975</b>	<b>1.10</b>	<b>2.24177</b>	<b>2.46595</b>
1974	1.13	2.24177	2.53320
1973	1.18	2.24177	2.64529
1972	1.22	2.24177	2.73496
1971	1.21	2.24177	2.71254
1970	1.19	2.24177	2.66771
1969	1.21	2.24177	2.71254
1968	1.18	2.24177	2.64529
1967	1.15	2.24177	2.57804
1966	1.09	2.24177	2.44353
1965	1.05	2.24177	2.35386
1964	0.99	2.24177	2.21935
1963	0.97	2.24177	2.17452
1962	0.93	2.24177	2.08485
1961	0.93	2.24177	2.08485
1960	0.95	2.24177	2.12968
1959	0.95	2.24177	2.12968
1958	0.96	2.24177	2.15210
1957	0.99	2.24177	2.21935
Prior	1.02	2.24177	2.28661

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.



Table L

CONTRA COSTA COUNTY  
MAJOR BUILDINGS & STRUCTURES

**2020-2021**

The following table is based on the 1975 Year SBE Composite Construction Cost indexes (B2-6) for Major Buildings and construction types, and an average 40 year economic life Cost indexing and depreciation are consolidated into a present value factor with a 1975 base. These factors are further adjusted upward by the annual CPI percentage maximum allowed under article XIII A of the California State Constitution. The result is a full value factor which is to be applied to historical cost for an estimate of full value.

<u>Effective Year</u>	<u>1975 Full Value Factor</u>	<u>Jarvis-Gann Factor</u>	<u>Full Value Factor</u>
2019	1.00	1.02000	1.02000
2018	1.00	1.04040	1.04040
2017	1.00	1.06121	1.06121
2016	1.00	1.08243	1.08243
2015	1.00	1.09895	1.09895
2014	1.00	1.12089	1.12089
2013	1.00	1.12599	1.12599
2012	1.00	1.14851	1.14851
2011	1.00	1.17148	1.17148
2010	1.00	1.18029	1.18029
2009	1.00	1.17750	1.17750
2008	1.00	1.20104	1.20104
2007	1.00	1.22508	1.22508
2006	1.00	1.24956	1.24956
2005	1.00	1.27456	1.27456
2004	1.00	1.30004	1.30004
2003	1.00	1.32433	1.32433
2002	1.00	1.35082	1.35082
2001	1.00	1.37783	1.37783
2000	1.00	1.40538	1.40538
1999	1.00	1.43348	1.43348
1998	1.00	1.46007	1.46007
1997	1.00	1.48927	1.48927
1996	1.00	1.51905	1.51905
1995	1.00	1.53581	1.53581
1994	1.00	1.55424	1.55424
1993	1.00	1.58534	1.58534
1992	1.00	1.61703	1.61703
1991	1.00	1.64916	1.64916
1990	1.00	1.68242	1.68242
1989	1.00	1.71571	1.71571
1988	1.00	1.74999	1.74999
1987	1.00	1.78522	1.78522
1986	1.00	1.82098	1.82098
1985	1.00	1.85720	1.85720

1984	1.00	1.89431	1.89431
1983	1.00	1.93238	1.93238
1982	1.00	1.95150	1.95150
1981	1.00	1.99048	1.99048
1980	1.00	2.03034	2.03034
1979	1.00	2.07108	2.07108
1978	1.00	2.11255	2.11255
1977	1.00	2.15444	2.15444
1976	1.00	2.19770	2.19770
<b>1975</b>	<b>1.11</b>	<b>2.24177</b>	<b>2.48836</b>
1974	1.19	2.24177	2.66771
1973	1.27	2.24177	2.84705
1972	1.35	2.24177	3.02639
1971	1.41	2.24177	3.16090
1970	1.45	2.24177	3.25057
1969	1.49	2.24177	3.34024
1968	1.55	2.24177	3.47474
1967	1.58	2.24177	3.54200
1966	1.57	2.24177	3.51958
1965	1.57	2.24177	3.51958
1964	1.57	2.24177	3.51958
1963	1.56	2.24177	3.49716
1962	1.54	2.24177	3.45233
1961	1.53	2.24177	3.42991
1960	1.52	2.24177	3.40749
1959	1.50	2.24177	3.36266
1958	1.50	2.24177	3.36266
1957	1.54	2.24177	3.45233
1956	1.53	2.24177	3.42991
1955	1.48	2.24177	3.31782
1954	1.48	2.24177	3.31782
1953	1.46	2.24177	3.27298
1952	1.48	2.24177	3.31782
1951	1.50	2.24177	3.36266
1950	1.46	2.24177	3.27298
1949	1.61	2.24177	3.60925
1948	1.90	2.24177	4.25936
1947	2.16	2.24177	4.84222
1946	2.22	2.24177	4.97673
1945	2.29	2.24177	5.13365
1944	2.35	2.24177	5.26816
1943	2.48	2.24177	5.55959
Prior	2.68	2.24177	6.00794

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table N

CONTRA COSTA COUNTY

100% VALUE BUSINESS PROPERTY

**2020-2021**

<u>Effective Year</u>	<u>Full Value Factor</u>
2019	1.00
2018	1.00
2017	1.00
2016	1.00
2015	1.00
2014	1.00
2013	1.00
2012	1.00
2011	1.00
Prior	1.00

Table R  
CONTRA COSTA COUNTY  
50% RESTAURANT CHINAWARE  
**2020-2021**

<u>Effective Year</u>	<u>Full Value Factor</u>
2019	0.50
2018	0.50
2017	0.50
2016	0.50
2015	0.50
2014	0.50
2013	0.50
2012	0.50
Prior	0.50

Table T

CONTRA COSTA COUNTY

100% REALTY RESPONSIBILITY

**2020-2021**

<u>Effective Year</u>	<u>Full Value Factor</u>
2019	0.00
2018	0.00
2017	0.00
2016	0.00
2015	0.00
2014	0.00
2013	0.00
2012	0.00
2011	0.00
2010	0.00
Prior	0.00

Table W  
 CONTRA COSTA COUNTY  
 WIND GENERATORS  
 15 YEAR SERVICE LIFE  
 (CLASSIFY AS 100% FIXTURES)

**2020-2021**

<u>Yr. of Acq.</u>	<u>Trend Factor</u>	<u>% Good Factor</u>	<u>Value Factor</u>
2019	1.00	1.00	1.00
2018	1.00	0.95	0.95
2017	1.00	0.91	0.91
2016	0.99	0.85	0.84
2015	0.99	0.80	0.79
2014	0.98	0.75	0.74
2013	0.97	0.70	0.68
2012	0.94	0.64	0.60
2011	0.91	0.59	0.54
2010	0.88	0.53	0.47
2009	0.81	0.48	0.39
2008	0.74	0.42	0.31
2007	0.60	0.37	0.22
2006	0.46	0.32	0.15
Prior	0.28	0.32	0.09

Table Y

CONTRA COSTA COUNTY

100% PROPOSITION 13 ANNUAL 2% IMPROVEMENTS

**2020-2021**

<u>Effective Year</u>	<u>Full Value Factor</u>
2019	1.02000
2018	1.04040
2017	1.06121
2016	1.08243
2015	1.09895
2014	1.12089
2013	1.12599
2012	1.14851
2011	1.17148
2010	1.18029
2009	1.17750
2008	1.20104
2007	1.22508
2006	1.24956
2005	1.27456
2004	1.30004
2003	1.32433
2002	1.35082
2001	1.37783
2000	1.40538
1999	1.43348
1998	1.46007
1997	1.48927
1996	1.51905
1995	1.53581
1994	1.55424
1993	1.58534
1992	1.61703
1991	1.64916
1990	1.68242
1989	1.71571
1988	1.74999
1987	1.78522
1986	1.82098
1985	1.85720
1984	1.89431
1983	1.93238
1982	1.95150
1981	1.99048
1980	2.03034
1979	2.07108
1978	2.11255
1977	2.15444
1976	2.19770