

DATE: February 8, 2021
TO: Taxpayer
FROM: Contra Costa County Assessor Office
SUBJECT: 2021-2022 VALUATION GUIDELINES

Enclosed are the 2021-2022 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 2021**

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
Biotceh - 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)

* Not CAA Recommended

Categories in BOLD indicate New Category or Factor Table Change for 2021-2022

**Factor Tables Chart
(By Equipment Type)
Lien Date 2021**

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	Theatres - Digital Projectors	U10
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	Original Tables	
Radio/TV Broadcast Studios	(No CAA Recom)		
Recyclers	A4	Misc. Buildings & Land Improvemts.	K
Restaurants - Fast Food Chains	C5	Major Buildings and Structures	L
Restaurants - Regular	C5	100% Value Business Property	N
Retail Store - Warehouse	C6	50% Restaurant Chinaware	R
Retail Store - Other	C5	100% Realty Responsibility	T
Sand/Dirt/Gravel Suppliers	C6	Prop 13 Annual 2% Improvements	Y
Satellite Dishes - Residential	U6		
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

2021-2022

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>
2020	100	0.88	88
2019	101	0.76	77
2018	103	0.65	67
2017	106	0.53	56
2016	108	0.43	46
2015	108	0.33	36
2014	109	0.24	26
2013	110	0.18	20
2012	111	0.12	13
2011	113	0.09	10
Prior	113	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

2021-2022

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>
2020	100	0.91	91
2019	101	0.82	83
2018	103	0.72	74
2017	106	0.63	67
2016	108	0.54	58
2015	108	0.46	50
2014	109	0.38	41
2013	110	0.30	33
2012	111	0.24	27
2011	113	0.18	20
2010	116	0.14	16
2009	116	0.11	13
2008	117	0.09	11
Prior	117	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

2021-2022

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>
2020	100	0.93	93
2019	101	0.85	86
2018	103	0.78	80
2017	106	0.70	74
2016	108	0.63	68
2015	108	0.55	59
2014	109	0.48	52
2013	110	0.41	45
2012	111	0.35	39
2011	113	0.29	33
2010	116	0.23	27
2009	116	0.19	22
2008	117	0.15	18
2007	122	0.12	15
2006	125	0.10	13
Prior	125	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 A4

CONTRA COSTA COUNTY

2021-2022

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>
2020	100	0.94	94
2019	101	0.89	90
2018	103	0.83	85
2017	106	0.77	82
2016	108	0.71	77
2015	108	0.66	71
2014	109	0.60	65
2013	110	0.54	59
2012	111	0.48	53
2011	113	0.43	49
2010	116	0.38	44
2009	116	0.33	38
2008	117	0.28	33
2007	122	0.24	29
2006	125	0.20	25
2005	129	0.17	22
2004	134	0.14	19
2003	138	0.12	17
2002	138	0.09	12
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

2021-2022

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>
2020	100	0.95	95
2019	101	0.91	92
2018	103	0.86	89
2017	106	0.81	86
2016	108	0.76	82
2015	108	0.70	76
2014	109	0.65	71
2013	110	0.60	66
2012	111	0.55	61
2011	113	0.50	57
2010	116	0.45	52
2009	116	0.41	48
2008	117	0.36	42
2007	122	0.32	39
2006	125	0.28	35
2005	129	0.24	31
2004	134	0.21	28
2003	138	0.17	23
2002	138	0.15	21
2001	139	0.13	18
2000	139	0.11	15
1999	139	0.09	13
Prior	139	0.09	13

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Table A6

CONTRA COSTA COUNTY

2021-2022

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>
2020	100	0.96	96
2019	101	0.92	93
2018	103	0.88	91
2017	106	0.84	89
2016	108	0.80	86
2015	108	0.76	82
2014	109	0.72	78
2013	110	0.68	75
2012	111	0.63	70
2011	113	0.59	67
2010	116	0.55	64
2009	116	0.51	59
2008	117	0.47	55
2007	122	0.43	52
2006	125	0.39	49
2005	129	0.35	45
2004	134	0.31	42
2003	138	0.28	39
2002	138	0.25	35
2001	139	0.22	31
2000	139	0.19	26
1999	141	0.17	24
1998	142	0.15	21
1997	144	0.13	19
1996	146	0.11	16
1995	146	0.10	15
Prior	146	0.09	13

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Table A7

CONTRA COSTA COUNTY

2021-2022

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>
2020	100	0.99	99
2019	101	0.97	98
2018	103	0.96	99
2017	106	0.95	101
2016	108	0.93	100
2015	108	0.92	99
2014	109	0.91	99
2013	110	0.89	98
2012	111	0.88	98
2011	113	0.86	97
2010	116	0.84	97
2009	116	0.83	96
2008	117	0.81	95
2007	122	0.79	96
2006	125	0.78	98
2005	129	0.76	98
2004	134	0.74	99
2003	138	0.72	99
2002	138	0.70	97
2001	139	0.68	95
2000	139	0.66	92
1999	141	0.64	90
1998	142	0.62	88
1997	144	0.61	88
1996	146	0.58	85
1995	149	0.57	85
1994	153	0.54	83
1993	157	0.53	83
1992	159	0.50	80
1991	162	0.48	78
1990	167	0.46	77
1989	172	0.44	76
1988	179	0.42	75
1987	188	0.40	75
1986	190	0.38	72
1985	193	0.37	71
1984	198	0.35	69
1983	203	0.33	67
1982	207	0.31	64
1981	218	0.30	65
Prior	218	0.30	65

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

2021-2022

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>
2020	N/A	N/A	78
2019	N/A	N/A	61
2018	N/A	N/A	46
2017	N/A	N/A	34
2016	N/A	N/A	25
2015	N/A	N/A	18
2014	N/A	N/A	12
Prior	N/A	N/A	8

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Table A9

CONTRA COSTA COUNTY

2021-2022

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>
2020	100	0.97	97
2019	101	0.95	96
2018	103	0.92	95
2017	106	0.89	94
2016	108	0.86	93
2015	108	0.83	90
2014	109	0.80	87
2013	110	0.76	84
2012	111	0.73	81
2011	113	0.70	79
2010	116	0.67	78
2009	116	0.63	73
2008	117	0.60	70
2007	122	0.57	70
2006	125	0.53	66
2005	129	0.50	65
2004	134	0.47	63
2003	138	0.44	61
2002	138	0.40	55
2001	139	0.37	51
2000	139	0.34	47
1999	141	0.32	45
1998	142	0.29	41
1997	144	0.26	37
1996	146	0.24	35
1995	149	0.22	33
1994	153	0.20	31
1993	157	0.18	28
1992	159	0.16	25
1991	162	0.14	23
1990	167	0.13	22
1989	167	0.12	20
1988	167	0.10	17
1987	167	0.09	15
Prior	167	0.09	15

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Table A10

CONTRA COSTA COUNTY

2021-2022

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>
2020	100	0.98	98
2019	101	0.96	97
2018	103	0.94	97
2017	106	0.92	98
2016	108	0.89	96
2015	108	0.87	94
2014	109	0.85	93
2013	110	0.82	90
2012	111	0.8	89
2011	113	0.77	87
2010	116	0.75	87
2009	116	0.72	84
2008	117	0.69	81
2007	122	0.67	82
2006	125	0.64	80
2005	129	0.61	79
2004	134	0.58	78
2003	138	0.56	77
2002	138	0.53	73
2001	139	0.5	70
2000	139	0.48	67
1999	141	0.45	63
1998	142	0.42	60
1997	144	0.4	58
1996	146	0.37	54
1995	149	0.34	51
1994	153	0.32	49
1993	157	0.3	47
1992	159	0.28	45
1991	162	0.26	42
1990	167	0.24	40
1989	172	0.22	38
1988	179	0.2	36
1987	188	0.18	34
1986	190	0.17	32
1985	193	0.16	31
1984	198	0.14	28
1983	203	0.13	26
1982	203	0.12	24
1981	203	0.11	22
Prior	203	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 A11

CONTRA COSTA COUNTY

2021-2022

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. Mln % Good: 9% (if applicable)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2020	100	0.98	98
2019	101	0.97	98
2018	103	0.95	98
2017	106	0.93	99
2016	108	0.92	99
2015	108	0.90	97
2014	109	0.88	96
2013	110	0.86	95
2012	111	0.84	93
2011	113	0.82	93
2010	116	0.80	93
2009	116	0.78	90
2008	117	0.76	89
2007	122	0.74	90
2006	125	0.72	90
2005	129	0.69	89
2004	134	0.67	90
2003	138	0.65	90
2002	138	0.63	87
2001	139	0.61	85
2000	139	0.58	81
1999	141	0.56	79
1998	142	0.53	75
1997	144	0.51	73
1996	146	0.49	72
1995	149	0.47	70
1994	153	0.44	67
1993	157	0.42	66
1992	159	0.40	64
1991	162	0.37	60
1990	167	0.35	58
1989	172	0.33	57
1988	179	0.31	55
1987	188	0.29	55
1986	190	0.28	53
1985	193	0.25	48
1984	198	0.24	48
1983	203	0.22	45
1982	207	0.21	43
1981	218	0.20	44
Prior	218	0.20	44

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

2021-2022

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>
2020	N/A	N/A	91
2019	N/A	N/A	83
2018	N/A	N/A	74
2017	N/A	N/A	67
2016	N/A	N/A	58
2015	N/A	N/A	50
2014	N/A	N/A	41
2013	N/A	N/A	33
2012	N/A	N/A	27
2011	N/A	N/A	20
2010	N/A	N/A	16
2009	N/A	N/A	13
2008	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

2021-2022

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>
2020	100	0.80	80
2019	101	0.61	62
2018	104	0.43	45
2017	108	0.28	30
2016	110	0.17	19
2015	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

2021-2022

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>
2020	100	0.84	84
2019	101	0.68	69
2018	104	0.52	54
2017	108	0.38	41
2016	110	0.26	29
2015	110	0.17	19
2014	111	0.10	11
2013	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

2021-2022

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>
2020	100	0.88	88
2019	101	0.76	77
2018	104	0.65	68
2017	108	0.53	57
2016	110	0.43	47
2015	110	0.33	36
2014	111	0.24	27
2013	112	0.18	20
2012	113	0.12	14
2011	116	0.10	12
Prior	116	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

2021-2022

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>
2020	100	0.91	91
2019	101	0.82	83
2018	104	0.72	75
2017	108	0.63	68
2016	110	0.54	59
2015	110	0.46	51
2014	111	0.38	42
2013	112	0.30	34
2012	113	0.24	27
2011	116	0.18	21
2010	120	0.14	17
2009	119	0.11	13
2008	123	0.10	12
Prior	123	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 C5

CONTRA COSTA COUNTY

2021-2022

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>
2020	100	0.93	93
2019	101	0.85	86
2018	104	0.78	81
2017	108	0.70	76
2016	110	0.63	69
2015	110	0.55	61
2014	111	0.48	53
2013	112	0.41	46
2012	113	0.35	40
2011	116	0.29	34
2010	120	0.23	28
2009	119	0.19	23
2008	123	0.15	18
2007	127	0.12	15
2006	133	0.10	13
Prior	133	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 C6

CONTRA COSTA COUNTY

2021-2022

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>
2020	100	0.94	94
2019	101	0.89	90
2018	104	0.83	86
2017	108	0.77	83
2016	110	0.71	78
2015	110	0.66	73
2014	111	0.60	67
2013	112	0.54	60
2012	113	0.48	54
2011	116	0.43	50
2010	120	0.38	46
2009	119	0.33	39
2008	123	0.28	34
2007	127	0.24	30
2006	133	0.20	27
2005	138	0.17	23
2004	148	0.14	21
2003	153	0.12	18
2002	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

2021-2022

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>
2020	100	0.96	96
2019	101	0.92	93
2018	104	0.88	92
2017	108	0.84	91
2016	110	0.80	88
2015	110	0.76	84
2014	111	0.72	80
2013	112	0.68	76
2012	113	0.63	71
2011	116	0.59	68
2010	120	0.55	66
2009	119	0.51	61
2008	123	0.47	58
2007	127	0.43	55
2006	133	0.39	52
2005	138	0.35	48
2004	148	0.31	46
2003	153	0.28	43
2002	155	0.25	39
2001	156	0.22	34
2000	157	0.19	30
1999	160	0.17	27
1998	160	0.15	24
1997	162	0.13	21
1996	164	0.11	18
1995	164	0.10	16
Prior	164	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 C8

CONTRA COSTA COUNTY

2021-2022

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>
2020	100	0.97	97
2019	101	0.95	96
2018	104	0.92	96
2017	108	0.89	96
2016	110	0.86	95
2015	110	0.83	91
2014	111	0.80	89
2013	112	0.76	85
2012	113	0.73	82
2011	116	0.70	81
2010	120	0.67	80
2009	119	0.63	75
2008	123	0.60	74
2007	127	0.57	72
2006	133	0.53	70
2005	138	0.50	69
2004	148	0.47	70
2003	153	0.44	67
2002	155	0.40	62
2001	156	0.37	58
2000	157	0.34	53
1999	160	0.32	51
1998	160	0.29	46
1997	162	0.26	42
1996	164	0.24	39
1995	167	0.22	37
1994	172	0.20	34
1993	177	0.18	32
1992	181	0.16	29
1991	184	0.14	26
1990	187	0.13	24
1989	187	0.12	22
1988	187	0.10	19
1987	187	0.10	19
Prior	187	0.10	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 C9

CONTRA COSTA COUNTY

2021-2022

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>
2020	100	0.99	99
2019	101	0.97	98
2018	104	0.96	100
2017	108	0.95	103
2016	110	0.93	102
2015	110	0.92	101
2014	111	0.91	101
2013	112	0.89	100
2012	113	0.88	99
2011	116	0.86	100
2010	120	0.84	101
2009	119	0.83	99
2008	123	0.81	100
2007	127	0.79	100
2006	133	0.78	104
2005	138	0.76	105
2004	148	0.74	110
2003	153	0.72	110
2002	155	0.70	109
2001	156	0.68	106
2000	157	0.66	104
1999	160	0.64	102
1998	160	0.62	99
1997	162	0.61	99
1996	164	0.58	95
1995	167	0.57	95
1994	172	0.54	93
1993	177	0.53	94
1992	181	0.50	91
1991	184	0.48	88
1990	187	0.46	86
1989	192	0.44	84
1988	202	0.42	85
1987	211	0.40	84
1986	214	0.38	81
1985	217	0.37	80
1984	220	0.35	77
1983	227	0.33	75
1982	231	0.31	72
1981	242	0.30	73
PRIOR	242	0.30	73

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

2021-2022

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>
2020	100	0.94	94
2019	102	0.89	91
2018	105	0.83	87
2017	107	0.77	82
2016	108	0.71	77
2015	109	0.66	72
2014	110	0.60	66
2013	113	0.54	61
2012	114	0.48	55
2011	116	0.43	50
2010	119	0.38	45
2009	122	0.33	40
2008	126	0.28	35
2007	132	0.24	32
2006	136	0.20	27
2005	139	0.17	24
2004	146	0.14	20
2003	151	0.12	18
2002	153	0.11	17
Prior	153	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

2021-2022

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>
2020	100	0.93	93
2019	102	0.85	87
2018	106	0.78	83
2017	107	0.70	75
2016	108	0.63	68
2015	109	0.55	60
2014	110	0.48	53
2013	112	0.41	46
2012	115	0.35	40
2011	120	0.29	35
2010	124	0.23	29
2009	124	0.19	24
2008	128	0.15	19
2007	132	0.12	16
2006	135	0.11	15
Prior	135	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)

2021-2022

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>
2020	100	0.74	74
2019	102	0.66	67
2018	106	0.60	64
2017	107	0.55	59
2016	108	0.51	55
2015	109	0.47	51
2014	110	0.42	46
2013	112	0.38	43
2012	115	0.35	40
2011	120	0.31	37
2010	124	0.28	35
2009	124	0.26	32
2008	128	0.24	31
2007	132	0.22	29
2006	135	0.20	27
2005	141	0.19	27
2004	149	0.16	24
2003	154	0.13	20
2002	157	0.12	19
2001	159	0.11	17
Prior	159	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)

2021-2022

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>
2020	100	0.91	91
2019	102	0.81	83
2018	106	0.74	78
2017	107	0.68	73
2016	108	0.62	67
2015	109	0.58	63
2014	110	0.52	57
2013	112	0.47	53
2012	115	0.43	49
2011	120	0.38	46
2010	124	0.34	42
2009	124	0.32	40
2008	128	0.29	37
2007	132	0.27	36
2006	135	0.25	34
2005	141	0.23	32
2004	149	0.20	30
2003	154	0.17	26
2002	157	0.13	20
2001	159	0.11	17
2000	159	0.09	14
Prior	159	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

2021-2022

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>
2020	N/A	N/A	85
2019	N/A	N/A	70
2018	N/A	N/A	56
2017	N/A	N/A	42
2016	N/A	N/A	30
2015	N/A	N/A	19
2014	N/A	N/A	12
2013	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

2021-2022

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>
2020	N/A	N/A	92
2019	N/A	N/A	84
2018	N/A	N/A	77
2017	N/A	N/A	70
2016	N/A	N/A	62
2015	N/A	N/A	53
2014	N/A	N/A	44
2013	N/A	N/A	36
2012	N/A	N/A	29
2011	N/A	N/A	23
2010	N/A	N/A	17
2009	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

2021-2022

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>
2020	N/A	N/A	89
2019	N/A	N/A	79
2018	N/A	N/A	69
2017	N/A	N/A	59
2016	N/A	N/A	49
2015	N/A	N/A	38
2014	N/A	N/A	28
2013	N/A	N/A	21
2012	N/A	N/A	14
2011	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 C17

CONTRA COSTA COUNTY

BUSINESS LHI FROM IMPS

2021-2022

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>
2020	100	0.94	94
2019	101	0.89	90
2018	104	0.83	86
2017	108	0.77	83
2016	110	0.71	78
2015	110	0.66	73
2014	111	0.60	67
2013	112	0.54	60
2012	113	0.48	54
2011	116	0.43	50
2010	120	0.38	46
2009	119	0.33	39
2008	123	0.28	34
2007	127	0.24	30
2006	133	0.20	27
2005	138	0.17	23
2004	148	0.14	21
2003	153	0.12	18
2002	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) & Mainframes

2021-2022

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>
2020	N/A	N/A	73
2019	N/A	N/A	47
2018	N/A	N/A	30
2017	N/A	N/A	19
2016	N/A	N/A	12
2015	N/A	N/A	8
2014	N/A	N/A	5
2013	N/A	N/A	3
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 C19

CONTRA COSTA COUNTY

Computers - Personal Computers

2021-2022

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>
2020	N/A	N/A	54
2019	N/A	N/A	39
2018	N/A	N/A	24
2017	N/A	N/A	15
2016	N/A	N/A	10
2015	N/A	N/A	6
2014	N/A	N/A	4
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 C20

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (New) - Except Harvesters

2021-2022

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>
2020	100	0.78	78
2019	102	0.70	71
2018	105	0.64	67
2017	107	0.58	62
2016	108	0.52	56
2015	109	0.47	51
2014	110	0.42	46
2013	113	0.38	43
2012	114	0.34	39
2011	116	0.30	35
2010	119	0.27	32
2009	122	0.25	31
2008	126	0.23	29
2007	132	0.22	29
2006	136	0.20	27
2005	139	0.18	25
Prior	139	0.18	25

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

2021-2022

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>
2020	100	0.92	92
2019	102	0.82	84
2018	105	0.75	79
2017	107	0.68	73
2016	108	0.62	67
2015	109	0.56	61
2014	110	0.50	55
2013	113	0.45	51
2012	114	0.40	46
2011	116	0.36	42
2010	119	0.32	38
2009	122	0.30	37
2008	126	0.28	35
2007	132	0.26	34
2006	136	0.23	31
2005	139	0.21	29
2004	146	0.19	28
2003	151	0.17	26
Prior	151	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

2021-2022

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>
2020	100	0.97	97
2019	102	0.95	97
2018	105	0.92	97
2017	107	0.89	95
2016	108	0.86	93
2015	109	0.83	90
2014	110	0.80	88
2013	113	0.76	86
2012	114	0.73	83
2011	116	0.70	81
2010	119	0.67	80
2009	122	0.63	77
2008	126	0.60	76
2007	132	0.57	75
2006	136	0.53	72
2005	139	0.50	70
2004	146	0.47	69
2003	151	0.44	66
2002	153	0.40	61
2001	156	0.37	58
2000	158	0.34	54
1999	160	0.32	51
1998	162	0.29	47
1997	163	0.26	42
1996	166	0.24	40
1995	170	0.22	37
1994	177	0.20	35
1993	182	0.18	33
1992	188	0.16	30
1991	193	0.14	27
1990	200	0.13	26
1989	202	0.12	24
1988	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

2021-2022

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>
2020	100	0.86	86
2019	101	0.72	73
2018	104	0.59	61
2017	108	0.47	51
2016	110	0.35	39
2015	110	0.25	28
2014	111	0.17	19
2013	112	0.11	12
2012	113	0.10	11
Prior	113	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 C24

CONTRA COSTA COUNTY

2021-2022

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>
2020	100	0.90	90
2019	101	0.79	80
2018	104	0.69	72
2017	108	0.59	64
2016	110	0.49	54
2015	110	0.40	44
2014	111	0.31	34
2013	112	0.24	27
2012	113	0.18	20
2011	116	0.13	15
2010	120	0.10	12
Prior	120	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)

2021-2022

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>
2020	N/A	0.58	0.58
2019	N/A	0.47	0.47
2018	N/A	0.32	0.32
2017	N/A	0.28	0.28
2016	N/A	0.23	0.23
2015	N/A	0.19	0.19
2014	N/A	0.15	0.15
2013	N/A	0.13	0.13
2012	N/A	0.10	0.10
2011	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)

2021-2022

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>
2020	100	0.83	83
2019	102	0.74	75
2018	106	0.67	71
2017	107	0.62	66
2016	108	0.57	62
2015	109	0.53	58
2014	110	0.47	52
2013	112	0.43	48
2012	115	0.39	45
2011	120	0.35	42
2010	124	0.31	38
2009	124	0.29	36
2008	128	0.27	35
2007	132	0.25	33
2006	135	0.23	31
2005	141	0.21	30
2004	149	0.18	27
2003	154	0.15	23
2002	157	0.13	20
2001	159	0.11	17
Prior	159	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

2021-2022

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>
2020	100	0.85	85
2019	102	0.76	78
2018	105	0.70	74
2017	107	0.63	67
2016	108	0.57	62
2015	109	0.52	57
2014	110	0.46	51
2013	113	0.42	47
2012	114	0.37	42
2011	116	0.33	38
2010	119	0.30	36
2009	122	0.28	34
2008	126	0.26	33
2007	132	0.24	32
2006	136	0.22	30
2005	139	0.20	28
Prior	139	0.20	28

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

2021-2022

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>
2020	100	0.74	74
2019	102	0.64	65
2018	105	0.57	60
2017	107	0.50	54
2016	108	0.43	46
2015	109	0.38	41
2014	110	0.33	36
2013	113	0.29	33
2012	114	0.25	29
2011	116	0.21	24
2010	119	0.19	23
2009	122	0.17	21
2008	126	0.15	19
Prior	126	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

2021-2022

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>
2020	100	0.90	90
2019	102	0.78	80
2018	105	0.69	72
2017	107	0.60	64
2016	108	0.53	57
2015	109	0.46	50
2014	110	0.40	44
2013	113	0.35	40
2012	114	0.30	34
2011	116	0.26	30
2010	119	0.23	27
2009	122	0.21	26
2008	126	0.18	23
2007	132	0.16	21
2006	136	0.14	19
2005	139	0.14	19
Prior	139	0.14	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 C30

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (Average) - Harvesters

2021-2022

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>
2020	100	0.82	82
2019	102	0.71	72
2018	105	0.63	66
2017	107	0.55	59
2016	108	0.48	52
2015	109	0.42	46
2014	110	0.37	41
2013	113	0.32	36
2012	114	0.28	32
2011	116	0.24	28
2010	119	0.21	25
2009	122	0.19	23
2008	126	0.17	21
Prior	126	0.17	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.

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)

2021-2022

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.**

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2020	N/A	N/A	91
2019	N/A	N/A	82
2018	N/A	N/A	74
2017	N/A	N/A	66
2016	N/A	N/A	58
2015	N/A	N/A	50
2014	N/A	N/A	43
2013	N/A	N/A	37
2012	N/A	N/A	31
2011	N/A	N/A	23
2010	N/A	N/A	20
2009	N/A	N/A	17
2008	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

2021-2022

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>
2020	N/A	N/A	68
2019	N/A	N/A	47
2018	N/A	N/A	31
2017	N/A	N/A	19
2016	N/A	N/A	11
2015	N/A	N/A	6
2014	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

2021-2022

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>
2020	N/A	N/A	71
2019	N/A	N/A	53
2018	N/A	N/A	38
2017	N/A	N/A	28
2016	N/A	N/A	21
2015	N/A	N/A	13
2014	N/A	N/A	6
Prior	N/A	N/A	6

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 & Other Gaming Equipment

2021-2022

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>
2020	N/A	N/A	87
2019	N/A	N/A	77
2018	N/A	N/A	69
2017	N/A	N/A	60
2016	N/A	N/A	54
2015	N/A	N/A	47
2014	N/A	N/A	41
2013	N/A	N/A	36
2012	N/A	N/A	32
2011	N/A	N/A	28
2010	N/A	N/A	24
2009	N/A	N/A	19
2008	N/A	N/A	16
2007	N/A	N/A	12
2006	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.

2021-2022

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>
2020	N/A	0.75	0.75
2019	N/A	0.51	0.51
2018	N/A	0.31	0.31
2017	N/A	0.16	0.16
2016	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.

2021-2022

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>
2020	N/A	0.80	0.80
2019	N/A	0.61	0.61
2018	N/A	0.43	0.43
2017	N/A	0.28	0.28
2016	N/A	0.17	0.17
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 U6

CONTRA COSTA COUNTY

Untrended - 6 Yrs.

2021-2022

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>
2020	N/A	0.84	0.84
2019	N/A	0.68	0.68
2018	N/A	0.52	0.52
2017	N/A	0.38	0.38
2016	N/A	0.26	0.26
2015	N/A	0.17	0.17
2014	N/A	0.10	0.10
2013	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.

2021-2022

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>
2020	N/A	0.88	0.88
2019	N/A	0.76	0.76
2018	N/A	0.65	0.65
2017	N/A	0.53	0.53
2016	N/A	0.43	0.43
2015	N/A	0.33	0.33
2014	N/A	0.24	0.24
2013	N/A	0.18	0.18
2012	N/A	0.12	0.12
2011	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.

2021-2022

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>
2020	N/A	0.91	0.91
2019	N/A	0.82	0.82
2018	N/A	0.72	0.72
2017	N/A	0.63	0.63
2016	N/A	0.54	0.54
2015	N/A	0.46	0.46
2014	N/A	0.38	0.38
2013	N/A	0.30	0.30
2012	N/A	0.24	0.24
2011	N/A	0.18	0.18
2010	N/A	0.14	0.14
2009	N/A	0.11	0.11
2008	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

2021-2022

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>
2020	1.00	1.01036	1.01036
2019	1.00	1.03057	1.03057
2018	1.00	1.05118	1.05118
2017	1.00	1.07220	1.07220
2016	1.00	1.09364	1.09364
2015	1.00	1.11034	1.11034
2014	1.00	1.13250	1.13250
2013	1.00	1.13766	1.13766
2012	1.00	1.16041	1.16041
2011	1.00	1.18362	1.18362
2010	1.00	1.19252	1.19252
2009	1.00	1.18970	1.18970
2008	1.00	1.21348	1.21348
2007	1.00	1.23777	1.23777
2006	1.00	1.26251	1.26251
2005	1.00	1.28776	1.28776
2004	1.00	1.31351	1.31351
2003	1.00	1.33805	1.33805
2002	1.00	1.36481	1.36481
2001	1.00	1.39210	1.39210
2000	1.00	1.41994	1.41994
1999	1.00	1.44833	1.44833
1998	1.00	1.47520	1.47520
1997	1.00	1.50470	1.50470
1996	1.00	1.53479	1.53479
1995	1.00	1.55172	1.55172
1994	1.00	1.57034	1.57034
1993	1.00	1.60176	1.60176
1992	1.00	1.63378	1.63378
1991	1.00	1.66625	1.66625
1990	1.00	1.69985	1.69985
1989	1.00	1.73348	1.73348
1988	1.00	1.76812	1.76812
1987	1.00	1.80371	1.80371
1986	1.00	1.83985	1.83985

1985	1.00	1.87644	1.87644
1984	1.00	1.91394	1.91394
1983	1.00	1.95240	1.95240
1982	1.00	1.97172	1.97172
1981	1.00	2.01110	2.01110
1980	1.00	2.05137	2.05137
1979	1.00	2.09254	2.09254
1978	1.00	2.13444	2.13444
1977	1.00	2.17676	2.17676
1976	1.00	2.22047	2.22047
1975	1.00	2.26499	2.26499
1974	1.10	2.26499	2.49149
1973	1.13	2.26499	2.55944
1972	1.18	2.26499	2.67269
1971	1.22	2.26499	2.76329
1970	1.21	2.26499	2.74064
1969	1.19	2.26499	2.69534
1968	1.21	2.26499	2.74064
1967	1.18	2.26499	2.67269
1966	1.15	2.26499	2.60474
1965	1.09	2.26499	2.46884
1964	1.05	2.26499	2.37824
1963	0.99	2.26499	2.24234
1962	0.97	2.26499	2.19704
1961	0.93	2.26499	2.10644
1960	0.93	2.26499	2.10644
1959	0.95	2.26499	2.15174
1958	0.95	2.26499	2.15174
1957	0.96	2.26499	2.17439
1956	0.99	2.26499	2.24234
Prior	1.02	2.26499	2.31029

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

2021-2022

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>
2020	1.00	1.01036	1.01036
2019	1.00	1.03057	1.03057
2018	1.00	1.05118	1.05118
2017	1.00	1.07220	1.07220
2016	1.00	1.09364	1.09364
2015	1.00	1.11034	1.11034
2014	1.00	1.13250	1.13250
2013	1.00	1.13766	1.13766
2012	1.00	1.16041	1.16041
2011	1.00	1.18362	1.18362
2010	1.00	1.19252	1.19252
2009	1.00	1.18970	1.18970
2008	1.00	1.21348	1.21348
2007	1.00	1.23777	1.23777
2006	1.00	1.26251	1.26251
2005	1.00	1.28776	1.28776
2004	1.00	1.31351	1.31351
2003	1.00	1.33805	1.33805
2002	1.00	1.36481	1.36481
2001	1.00	1.39210	1.39210
2000	1.00	1.41994	1.41994
1999	1.00	1.44833	1.44833
1998	1.00	1.47520	1.47520
1997	1.00	1.50470	1.50470
1996	1.00	1.53479	1.53479
1995	1.00	1.55172	1.55172
1994	1.00	1.57034	1.57034
1993	1.00	1.60176	1.60176
1992	1.00	1.63378	1.63378
1991	1.00	1.66625	1.66625
1990	1.00	1.69985	1.69985
1989	1.00	1.73348	1.73348
1988	1.00	1.76812	1.76812
1987	1.00	1.80371	1.80371
1986	1.00	1.83985	1.83985

1985	1.00	1.87644	1.87644
1984	1.00	1.91394	1.91394
1983	1.00	1.95240	1.95240
1982	1.00	1.97172	1.97172
1981	1.00	2.01110	2.01110
1980	1.00	2.05137	2.05137
1979	1.00	2.09254	2.09254
1978	1.00	2.13444	2.13444
1977	1.00	2.17676	2.17676
1976	1.00	2.22047	2.22047
1975	1.00	2.26499	2.26499
1974	1.11	2.26499	2.51414
1973	1.19	2.26499	2.69534
1972	1.27	2.26499	2.87654
1971	1.35	2.26499	3.05774
1970	1.41	2.26499	3.19364
1969	1.45	2.26499	3.28424
1968	1.49	2.26499	3.37484
1967	1.55	2.26499	3.51073
1966	1.58	2.26499	3.57868
1965	1.57	2.26499	3.55603
1964	1.57	2.26499	3.55603
1963	1.57	2.26499	3.55603
1962	1.56	2.26499	3.53338
1961	1.54	2.26499	3.48808
1960	1.53	2.26499	3.46543
1959	1.52	2.26499	3.44278
1958	1.50	2.26499	3.39749
1957	1.50	2.26499	3.39749
1956	1.54	2.26499	3.48808
1955	1.53	2.26499	3.46543
1954	1.48	2.26499	3.35219
1953	1.48	2.26499	3.35219
1952	1.46	2.26499	3.30689
1951	1.48	2.26499	3.35219
1950	1.50	2.26499	3.39749
1949	1.46	2.26499	3.30689
1948	1.61	2.26499	3.64663
1947	1.90	2.26499	4.30348
1946	2.16	2.26499	4.89238
1945	2.22	2.26499	5.02828
1944	2.29	2.26499	5.18683
Prior	2.35	2.26499	5.32273

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

2021-2022

<u>Effective Year</u>	<u>Full Value Factor</u>
2020	1.00
2019	1.00
2018	1.00
2017	1.00
2016	1.00
2015	1.00
2014	1.00
2013	1.00
2012	1.00
Prior	1.00

Table R

CONTRA COSTA COUNTY
50% RESTAURANT CHINAWARE

2021-2022

<u>Effective Year</u>	<u>Full Value Factor</u>
2020	0.50
2019	0.50
2018	0.50
2017	0.50
2016	0.50
2015	0.50
2014	0.50
2013	0.50
Prior	0.50

Table T

CONTRA COSTA COUNTY

100% REALTY RESPONSIBILITY

2021-2022

<u>Effective Year</u>	<u>Full Value Factor</u>
2020	0.00
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
Prior	0.00

Table W

CONTRA COSTA COUNTY

WIND GENERATORS
 15 YEAR SERVICE LIFE
 (CLASSIFY AS 100% FIXTURES)

2021-2022

<u>Yr. of Acq.</u>	<u>Trend Factor</u>	<u>% Good Factor</u>	<u>Value Factor</u>
2021	1.00	1.00	1.00
2020	1.00	0.95	0.95
2019	1.00	0.91	0.91
2018	0.99	0.85	0.84
2017	0.99	0.80	0.79
2016	0.98	0.75	0.74
2015	0.97	0.70	0.68
2014	0.94	0.64	0.60
2013	0.91	0.59	0.54
2012	0.88	0.53	0.47
2011	0.81	0.48	0.39
2010	0.74	0.42	0.31
2009	0.60	0.37	0.22
2008	0.46	0.32	0.15
Prior	0.28	0.32	0.09

Table Y

CONTRA COSTA COUNTY

100% PROPOSITION 13 ANNUAL 2% IMPROVEMENTS

2021-2022

<u>Effective Year</u>	<u>Full Value Factor</u>
2020	1.01036
2019	1.03057
2018	1.05118
2017	1.07220
2016	1.09364
2015	1.11034
2014	1.13250
2013	1.13766
2012	1.16041
2011	1.18362
2010	1.19252
2009	1.18970
2008	1.21348
2007	1.23777
2006	1.26251
2005	1.28776
2004	1.31351
2003	1.33805
2002	1.36481
2001	1.39210
2000	1.41994
1999	1.44833
1998	1.47520
1997	1.50470
1996	1.53479
1995	1.55172
1994	1.57034
1993	1.60176
1992	1.63378
1991	1.66625
1990	1.69985
1989	1.73348
1988	1.76812
1987	1.80371
1986	1.83985
1985	1.87644
1984	1.91394
1983	1.95240
1982	1.97172
1981	2.01110
1980	2.05137
1979	2.09254
1978	2.13444
1977	2.17676
1976	2.22047
1975	2.26499