

**DATE:** February 8, 2022  
**TO:** Taxpayer  
**FROM:** Contra Costa County Assessor Office  
**SUBJECT: 2022-2023 VALUATION GUIDELINES**

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Enclosed are the 2022-2023 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 2022**

<b>Category</b>	<b>Table</b>	<b>Category</b>	<b>Table</b>
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](http://www.calassessor.org))

\* Not CAA Recommended

**Categories in BOLD indicate New Category or Factor Table Change for 2022-2023**

**Factor Tables Chart  
(By Equipment Type)  
Lien Date 2022**

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	<b>Original Tables</b>	
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

**2022-2023**

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>
2021	100	0.88	88
2020	109	0.76	83
2019	110	0.64	70
2018	113	0.52	59
2017	116	0.42	49
2016	117	0.32	37
2015	118	0.24	28
2014	119	0.17	20
2013	120	0.12	14
2012	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 A2

## CONTRA COSTA COUNTY

**2022-2023**

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>
2021	100	0.90	90
2020	109	0.81	88
2019	110	0.71	78
2018	113	0.62	70
2017	116	0.53	61
2016	117	0.45	53
2015	118	0.37	44
2014	119	0.29	35
2013	120	0.23	28
2012	121	0.18	22
2011	123	0.13	16
2010	126	0.10	13
2009	126	0.09	11
Prior	126	0.09	11

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Table A3

## CONTRA COSTA COUNTY

**2022-2023**

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>
2021	100	0.92	92
2020	109	0.85	93
2019	110	0.77	85
2018	113	0.69	78
2017	116	0.61	71
2016	117	0.54	63
2015	118	0.47	55
2014	119	0.40	48
2013	120	0.34	41
2012	121	0.28	34
2011	123	0.22	27
2010	126	0.18	23
2009	126	0.14	18
2008	128	0.11	14
2007	133	0.09	12
Prior	133	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

**2022-2023**

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>
2021	100	0.94	94
2020	109	0.88	96
2019	110	0.82	90
2018	113	0.76	86
2017	116	0.70	81
2016	117	0.64	75
2015	118	0.58	68
2014	119	0.52	62
2013	120	0.47	56
2012	121	0.41	50
2011	123	0.36	44
2010	126	0.31	39
2009	126	0.26	33
2008	128	0.22	28
2007	133	0.19	25
2006	136	0.16	22
2005	140	0.13	18
2004	146	0.11	16
2003	151	0.09	14
Prior	151	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 A5

## CONTRA COSTA COUNTY

**2022-2023**

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>
2021	100	0.95	95
2020	109	0.90	98
2019	110	0.85	94
2018	113	0.79	89
2017	116	0.74	86
2016	117	0.69	81
2015	118	0.64	76
2014	119	0.58	69
2013	120	0.53	64
2012	121	0.48	58
2011	123	0.43	53
2010	126	0.39	49
2009	126	0.34	43
2008	128	0.30	38
2007	133	0.26	35
2006	136	0.23	31
2005	140	0.19	27
2004	146	0.16	23
2003	151	0.14	21
2002	152	0.12	18
2001	152	0.10	15
Prior	152	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 A6

## CONTRA COSTA COUNTY

**2022-2023**

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>
2021	100	0.96	96
2020	109	0.92	100
2019	110	0.87	96
2018	113	0.83	94
2017	116	0.79	92
2016	117	0.74	87
2015	118	0.70	83
2014	119	0.66	79
2013	120	0.61	73
2012	121	0.57	69
2011	123	0.53	65
2010	126	0.49	62
2009	126	0.44	55
2008	128	0.40	51
2007	133	0.37	49
2006	136	0.33	45
2005	140	0.29	41
2004	146	0.26	38
2003	151	0.23	35
2002	152	0.20	30
2001	152	0.18	27
2000	153	0.16	24
1999	155	0.14	22
1998	156	0.12	19
1997	158	0.10	16
Prior	158	0.09	14

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Table A7

## CONTRA COSTA COUNTY

**2022-2023**

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>
2021	100	0.99	99
2020	109	0.97	106
2019	110	0.95	105
2018	113	0.94	106
2017	116	0.92	107
2016	117	0.91	106
2015	118	0.89	105
2014	119	0.87	104
2013	120	0.85	102
2012	121	0.84	102
2011	123	0.82	101
2010	126	0.80	101
2009	126	0.78	98
2008	128	0.76	97
2007	133	0.74	98
2006	136	0.72	98
2005	140	0.70	98
2004	146	0.68	99
2003	151	0.66	100
2002	152	0.64	97
2001	152	0.62	94
2000	153	0.60	92
1999	155	0.58	90
1998	156	0.56	87
1997	158	0.54	85
1996	160	0.52	83
1995	164	0.50	82
1994	169	0.48	81
1993	172	0.46	79
1992	175	0.44	77
1991	178	0.42	75
1990	183	0.40	73
1989	188	0.38	71
1988	197	0.36	71
1987	206	0.34	70
1986	210	0.33	69
1985	213	0.31	66
1984	217	0.29	63
1983	223	0.27	60
1982	227	0.26	59
Prior	227	0.26	59

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

**2022-2023**

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>
2021	N/A	N/A	78
2020	N/A	N/A	61
2019	N/A	N/A	46
2018	N/A	N/A	34
2017	N/A	N/A	25
2016	N/A	N/A	18
2015	N/A	N/A	12
Prior	N/A	N/A	8

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Table A9

## CONTRA COSTA COUNTY

**2022-2023**

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>
2021	100	0.97	97
2020	109	0.94	102
2019	110	0.91	100
2018	113	0.87	98
2017	116	0.84	97
2016	117	0.81	95
2015	118	0.78	92
2014	119	0.74	88
2013	120	0.71	85
2012	121	0.67	81
2011	123	0.64	79
2010	126	0.61	77
2009	126	0.57	72
2008	128	0.54	69
2007	133	0.50	67
2006	136	0.47	64
2005	140	0.44	62
2004	146	0.41	60
2003	151	0.38	57
2002	152	0.35	53
2001	152	0.32	49
2000	153	0.29	44
1999	155	0.26	40
1998	156	0.24	37
1997	158	0.22	35
1996	160	0.20	32
1995	164	0.18	30
1994	169	0.16	27
1993	172	0.14	24
1992	175	0.13	23
1991	178	0.12	21
1990	178	0.10	18
1989	178	0.09	16
Prior	178	0.09	16

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Table A10

## CONTRA COSTA COUNTY

**2022-2023**

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>
2021	100	0.98	98
2020	109	0.95	104
2019	110	0.93	102
2018	113	0.90	102
2017	116	0.88	102
2016	117	0.85	99
2015	118	0.83	98
2014	119	0.80	95
2013	120	0.77	92
2012	121	0.75	91
2011	123	0.72	89
2010	126	0.69	87
2009	126	0.66	83
2008	128	0.63	81
2007	133	0.61	81
2006	136	0.58	79
2005	140	0.55	77
2004	146	0.52	76
2003	151	0.5	76
2002	152	0.47	71
2001	152	0.44	67
2000	153	0.42	64
1999	155	0.39	60
1998	156	0.36	56
1997	158	0.34	54
1996	160	0.31	50
1995	164	0.29	48
1994	169	0.27	46
1993	172	0.25	43
1992	175	0.23	40
1991	178	0.21	37
1990	183	0.19	35
1989	188	0.18	34
1988	197	0.16	32
1987	206	0.15	31
1986	210	0.14	29
1985	213	0.13	28
1984	217	0.11	24
1983	217	0.11	24
1982	217	0.09	20
Prior	217	0.09	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 A11

## CONTRA COSTA COUNTY

**2022-2023**

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>
2021	100	0.98	98
2020	109	0.96	105
2019	110	0.94	103
2018	113	0.92	104
2017	116	0.90	104
2016	117	0.88	103
2015	118	0.86	101
2014	119	0.84	100
2013	120	0.82	98
2012	121	0.80	97
2011	123	0.77	95
2010	126	0.75	95
2009	126	0.73	92
2008	128	0.71	91
2007	133	0.68	90
2006	136	0.66	90
2005	140	0.64	90
2004	146	0.61	89
2003	151	0.59	89
2002	152	0.57	87
2001	152	0.54	82
2000	153	0.52	80
1999	155	0.50	78
1998	156	0.47	73
1997	158	0.45	71
1996	160	0.43	69
1995	164	0.40	66
1994	169	0.38	64
1993	172	0.36	62
1992	175	0.34	60
1991	178	0.32	57
1990	183	0.30	55
1989	188	0.28	53
1988	197	0.26	51
1987	206	0.25	52
1986	210	0.22	46
1985	213	0.21	45
1984	217	0.20	43
1983	223	0.18	40
1982	227	0.17	39
Prior	227	0.17	39

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

**2022-2023**

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>
2021	N/A	N/A	90
2020	N/A	N/A	88
2019	N/A	N/A	78
2018	N/A	N/A	70
2017	N/A	N/A	61
2016	N/A	N/A	53
2015	N/A	N/A	44
2014	N/A	N/A	35
2013	N/A	N/A	28
2012	N/A	N/A	22
2011	N/A	N/A	16
2010	N/A	N/A	13
2009	N/A	N/A	13
Prior	N/A	N/A	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 C1

CONTRA COSTA COUNTY

**2022-2023**

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>
2021	100	0.80	80
2020	109	0.60	65
2019	110	0.43	47
2018	113	0.28	32
2017	118	0.16	19
2016	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 C2

CONTRA COSTA COUNTY

**2022-2023**

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>
2021	100	0.83	83
2020	109	0.67	73
2019	110	0.52	57
2018	113	0.38	43
2017	118	0.26	31
2016	120	0.17	20
2015	119	0.10	12
2014	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 C3

CONTRA COSTA COUNTY

**2022-2023**

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>
2021	100	0.88	88
2020	109	0.76	83
2019	110	0.64	70
2018	113	0.52	59
2017	118	0.42	50
2016	120	0.32	38
2015	119	0.24	29
2014	120	0.17	20
2013	122	0.12	15
2012	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 C4

## CONTRA COSTA COUNTY

**2022-2023**

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>
2021	100	0.90	90
2020	109	0.81	88
2019	110	0.71	78
2018	113	0.62	70
2017	118	0.53	63
2016	120	0.45	54
2015	119	0.37	44
2014	120	0.29	35
2013	122	0.23	28
2012	123	0.18	22
2011	127	0.13	17
2010	130	0.10	13
2009	130	0.10	13
Prior	130	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

**2022-2023**

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>
2021	100	0.92	92
2020	109	0.85	93
2019	110	0.77	85
2018	113	0.69	78
2017	118	0.61	72
2016	120	0.54	65
2015	119	0.47	56
2014	120	0.40	48
2013	122	0.34	41
2012	123	0.28	34
2011	127	0.22	28
2010	130	0.18	23
2009	130	0.14	18
2008	133	0.11	15
2007	138	0.10	14
Prior	138	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

**2022-2023**

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>
2021	100	0.94	94
2020	109	0.88	96
2019	110	0.82	90
2018	113	0.76	86
2017	118	0.70	83
2016	120	0.64	77
2015	119	0.58	69
2014	120	0.52	62
2013	122	0.47	57
2012	123	0.41	50
2011	127	0.36	46
2010	130	0.31	40
2009	130	0.26	34
2008	133	0.22	29
2007	138	0.19	26
2006	145	0.16	23
2005	151	0.13	20
2004	161	0.11	18
2003	166	0.10	17
Prior	166	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 C7

## CONTRA COSTA COUNTY

**2022-2023**

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>
2021	100	0.96	96
2020	109	0.92	100
2019	110	0.87	96
2018	113	0.83	94
2017	118	0.79	93
2016	120	0.74	89
2015	119	0.70	83
2014	120	0.66	79
2013	122	0.61	74
2012	123	0.57	70
2011	127	0.53	67
2010	130	0.49	64
2009	130	0.44	57
2008	133	0.40	53
2007	138	0.37	51
2006	145	0.33	48
2005	151	0.29	44
2004	161	0.26	42
2003	166	0.23	38
2002	168	0.20	34
2001	169	0.18	30
2000	171	0.16	27
1999	174	0.14	24
1998	174	0.12	21
1997	176	0.10	18
Prior	176	0.10	18

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

**2022-2023**

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>
2021	100	0.97	97
2020	109	0.94	102
2019	110	0.91	100
2018	113	0.87	98
2017	118	0.84	99
2016	120	0.81	97
2015	119	0.78	93
2014	120	0.74	89
2013	122	0.71	87
2012	123	0.67	82
2011	127	0.64	81
2010	130	0.61	79
2009	130	0.57	74
2008	133	0.54	72
2007	138	0.50	69
2006	145	0.47	68
2005	151	0.44	66
2004	161	0.41	66
2003	166	0.38	63
2002	168	0.35	59
2001	169	0.32	54
2000	171	0.29	50
1999	174	0.26	45
1998	174	0.24	42
1997	176	0.22	39
1996	179	0.20	36
1995	181	0.18	33
1994	187	0.16	30
1993	193	0.14	27
1992	197	0.13	26
1991	200	0.12	24
1990	200	0.10	20
1989	200	0.10	20
1988	200	0.10	20
Prior	200	0.10	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 C9

## CONTRA COSTA COUNTY

**2022-2023**

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>
2021	100	0.99	99
2020	109	0.97	106
2019	110	0.95	105
2018	113	0.94	106
2017	118	0.92	109
2016	120	0.91	109
2015	119	0.89	106
2014	120	0.87	104
2013	122	0.85	104
2012	123	0.84	103
2011	127	0.82	104
2010	130	0.80	104
2009	130	0.78	101
2008	133	0.76	101
2007	138	0.74	102
2006	145	0.72	104
2005	151	0.70	106
2004	161	0.68	109
2003	166	0.66	110
2002	168	0.64	108
2001	169	0.62	105
2000	171	0.60	103
1999	174	0.58	101
1998	174	0.56	97
1997	176	0.54	95
1996	179	0.52	93
1995	181	0.50	91
1994	187	0.48	90
1993	193	0.46	89
1992	197	0.44	87
1991	200	0.42	84
1990	204	0.40	82
1989	209	0.38	79
1988	220	0.36	79
1987	229	0.34	78
1986	233	0.33	77
1985	236	0.31	73
1984	239	0.29	69
1983	247	0.27	67
1982	252	0.26	66
PRIOR	252	0.26	66

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

**2022-2023**

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>
2021	100	0.94	94
2020	106	0.88	93
2019	109	0.82	89
2018	112	0.76	85
2017	114	0.70	80
2016	115	0.64	74
2015	116	0.58	67
2014	117	0.52	61
2013	120	0.47	56
2012	121	0.41	50
2011	123	0.36	44
2010	127	0.31	39
2009	129	0.26	34
2008	134	0.22	29
2007	140	0.19	27
2006	144	0.16	23
2005	148	0.13	19
2004	156	0.11	17
2003	161	0.11	18
Prior	161	0.11	18

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

**2022-2023**

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>
2021	100	0.92	92
2020	104	0.85	88
2019	106	0.77	82
2018	111	0.69	77
2017	112	0.61	68
2016	113	0.54	61
2015	114	0.47	54
2014	115	0.40	46
2013	117	0.34	40
2012	120	0.28	34
2011	125	0.22	28
2010	129	0.18	23
2009	129	0.14	18
2008	133	0.11	15
2007	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)

**2022-2023**

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>
2021	100	0.74	74
2020	104	0.66	69
2019	106	0.60	64
2018	111	0.55	61
2017	112	0.51	57
2016	113	0.47	53
2015	114	0.42	48
2014	115	0.38	44
2013	117	0.35	41
2012	120	0.31	37
2011	125	0.28	35
2010	129	0.26	34
2009	129	0.24	31
2008	133	0.22	29
2007	138	0.20	28
2006	141	0.19	27
2005	147	0.16	24
2004	156	0.13	20
2003	161	0.12	19
2002	164	0.11	18
Prior	164	0.11	18

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)

**2022-2023**

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>
2021	100	0.91	91
2020	104	0.81	84
2019	106	0.74	78
2018	111	0.68	75
2017	112	0.62	69
2016	113	0.58	66
2015	114	0.52	59
2014	115	0.47	54
2013	117	0.43	50
2012	120	0.38	46
2011	125	0.34	43
2010	129	0.32	41
2009	129	0.29	37
2008	133	0.27	36
2007	138	0.25	35
2006	141	0.23	32
2005	147	0.20	29
2004	156	0.17	27
2003	161	0.13	21
2002	164	0.11	18
2001	166	0.09	15
Prior	166	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 C14

CONTRA COSTA COUNTY

Biotechnology Machinery & Equipment

**2022-2023**

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>
2021	N/A	N/A	83
2020	N/A	N/A	73
2019	N/A	N/A	57
2018	N/A	N/A	43
2017	N/A	N/A	30
2016	N/A	N/A	20
2015	N/A	N/A	12
2014	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 C15

CONTRA COSTA COUNTY

Biotechnology Other Equipment/Fixtures

**2022-2023**

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>
2021	N/A	N/A	90
2020	N/A	N/A	88
2019	N/A	N/A	78
2018	N/A	N/A	70
2017	N/A	N/A	61
2016	N/A	N/A	53
2015	N/A	N/A	44
2014	N/A	N/A	35
2013	N/A	N/A	28
2012	N/A	N/A	22
2011	N/A	N/A	16
2010	N/A	N/A	13
Prior	N/A	N/A	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 C16

CONTRA COSTA COUNTY

Biotechnology Tools, Molds, Dies, Jigs

**2022-2023**

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>
2021	N/A	N/A	88
2020	N/A	N/A	83
2019	N/A	N/A	70
2018	N/A	N/A	59
2017	N/A	N/A	49
2016	N/A	N/A	37
2015	N/A	N/A	28
2014	N/A	N/A	20
2013	N/A	N/A	14
2012	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

2022-2023

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>
2021	100	0.94	94
2020	109	0.88	96
2019	110	0.82	90
2018	113	0.76	86
2017	118	0.70	83
2016	120	0.64	77
2015	119	0.58	69
2014	120	0.52	62
2013	122	0.47	57
2012	123	0.41	50
2011	127	0.36	46
2010	130	0.31	40
2009	130	0.26	34
2008	133	0.22	29
2007	138	0.19	26
2006	145	0.16	23
2005	151	0.13	20
2004	161	0.11	18
2003	166	0.10	17
Prior	166	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 C18

CONTRA COSTA COUNTY

Computers - LAN (Local Area Network) & Mainframes

**2022-2023**

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>
2021	N/A	N/A	73
2020	N/A	N/A	47
2019	N/A	N/A	30
2018	N/A	N/A	19
2017	N/A	N/A	12
2016	N/A	N/A	8
2015	N/A	N/A	5
2014	N/A	N/A	3
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 C19

CONTRA COSTA COUNTY

Computers - Personal Computers

**2022-2023**

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>
2021	N/A	N/A	54
2020	N/A	N/A	39
2019	N/A	N/A	24
2018	N/A	N/A	15
2017	N/A	N/A	10
2016	N/A	N/A	6
2015	N/A	N/A	4
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 C20

## CONTRA COSTA COUNTY

## Agricultural Mobile Equipment (New) - Except Harvesters

**2022-2023**

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>
2021	100	0.78	78
2020	106	0.70	74
2019	109	0.64	70
2018	112	0.58	65
2017	114	0.52	59
2016	115	0.47	54
2015	116	0.42	49
2014	117	0.38	44
2013	120	0.34	41
2012	121	0.30	36
2011	123	0.27	33
2010	127	0.25	32
2009	129	0.23	30
2008	134	0.22	29
2007	140	0.20	28
2006	144	0.18	26
Prior	144	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

**2022-2023**

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>
2021	100	0.92	92
2020	106	0.82	87
2019	109	0.75	82
2018	112	0.68	76
2017	114	0.62	71
2016	115	0.56	64
2015	116	0.50	58
2014	117	0.45	53
2013	120	0.40	48
2012	121	0.36	44
2011	123	0.32	39
2010	127	0.30	38
2009	129	0.28	36
2008	134	0.26	35
2007	140	0.23	32
2006	144	0.21	30
2005	148	0.19	28
2004	156	0.17	27
Prior	156	0.17	27

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

**2022-2023**

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>
2021	100	0.97	97
2020	106	0.94	100
2019	109	0.91	99
2018	112	0.87	97
2017	114	0.84	96
2016	115	0.81	93
2015	116	0.78	90
2014	117	0.74	87
2013	120	0.71	85
2012	121	0.67	81
2011	123	0.64	79
2010	127	0.61	77
2009	129	0.57	74
2008	134	0.54	72
2007	140	0.50	70
2006	144	0.47	68
2005	148	0.44	65
2004	156	0.41	64
2003	161	0.38	61
2002	163	0.35	57
2001	166	0.32	53
2000	168	0.29	49
1999	170	0.26	44
1998	172	0.24	41
1997	173	0.22	38
1996	176	0.20	35
1995	181	0.18	33
1994	189	0.16	30
1993	193	0.14	27
1992	200	0.13	26
1991	206	0.12	25
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

**2022-2023**

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>
2021	100	0.86	86
2020	109	0.72	78
2019	110	0.58	64
2018	113	0.46	52
2017	118	0.34	40
2016	120	0.24	29
2015	119	0.17	20
2014	120	0.11	13
2013	122	0.10	12
Prior	122	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

**2022-2023**

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>
2021	100	0.89	89
2020	109	0.79	86
2019	110	0.68	75
2018	113	0.58	66
2017	118	0.48	57
2016	120	0.39	47
2015	119	0.30	36
2014	120	0.23	28
2013	122	0.17	21
2012	123	0.13	16
2011	127	0.10	13
Prior	127	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 C25

CONTRA COSTA COUNTY

COPIERS

(Document Processor Equipment)

**2022-2023**

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>
2021	N/A	0.58	0.58
2020	N/A	0.47	0.47
2019	N/A	0.32	0.32
2018	N/A	0.28	0.28
2017	N/A	0.23	0.23
2016	N/A	0.19	0.19
2015	N/A	0.15	0.15
2014	N/A	0.13	0.13
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 C26

## CONTRA COSTA COUNTY

## Construction Mobile Equipment (Average)

**2022-2023**

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>
2021	100	0.83	83
2020	104	0.74	77
2019	106	0.67	71
2018	111	0.62	69
2017	112	0.57	64
2016	113	0.53	60
2015	114	0.47	54
2014	115	0.43	49
2013	117	0.39	46
2012	120	0.35	42
2011	125	0.31	39
2010	129	0.29	37
2009	129	0.27	35
2008	133	0.25	33
2007	138	0.23	32
2006	141	0.21	30
2005	147	0.18	26
2004	156	0.15	23
2003	161	0.13	21
2002	164	0.11	18
Prior	164	0.11	18

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

**2022-2023**

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>
2021	100	0.85	85
2020	106	0.76	81
2019	109	0.70	76
2018	112	0.63	71
2017	114	0.57	65
2016	115	0.52	60
2015	116	0.46	53
2014	117	0.42	49
2013	120	0.37	44
2012	121	0.33	40
2011	123	0.30	37
2010	127	0.28	36
2009	129	0.26	34
2008	134	0.24	32
2007	140	0.22	31
2006	144	0.20	29
Prior	144	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

**2022-2023**

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>
2021	100	0.74	74
2020	106	0.64	68
2019	109	0.57	62
2018	112	0.50	56
2017	114	0.43	49
2016	115	0.38	44
2015	116	0.33	38
2014	117	0.29	34
2013	120	0.25	30
2012	121	0.21	25
2011	123	0.19	23
2010	127	0.17	22
2009	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

**2022-2023**

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>
2021	100	0.90	90
2020	106	0.78	83
2019	109	0.69	75
2018	112	0.60	67
2017	114	0.53	60
2016	115	0.46	53
2015	116	0.40	46
2014	117	0.35	41
2013	120	0.30	36
2012	121	0.26	31
2011	123	0.23	28
2010	127	0.21	27
2009	129	0.18	23
2008	134	0.16	21
2007	140	0.14	20
2006	144	0.14	20
Prior	144	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

**2022-2023**

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>
2021	100	0.82	82
2020	106	0.71	75
2019	109	0.63	69
2018	112	0.55	62
2017	114	0.48	55
2016	115	0.42	48
2015	116	0.37	43
2014	117	0.32	37
2013	120	0.28	34
2012	121	0.24	29
2011	123	0.21	26
2010	127	0.19	24
2009	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)

2022-2023

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
2021	N/A	N/A	91
2020	N/A	N/A	82
2019	N/A	N/A	74
2018	N/A	N/A	66
2017	N/A	N/A	58
2016	N/A	N/A	50
2015	N/A	N/A	43
2014	N/A	N/A	37
2013	N/A	N/A	31
2012	N/A	N/A	23
2011	N/A	N/A	20
2010	N/A	N/A	17
2009	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

**2022-2023**

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>
2021	N/A	N/A	68
2020	N/A	N/A	47
2019	N/A	N/A	31
2018	N/A	N/A	19
2017	N/A	N/A	11
2016	N/A	N/A	6
2015	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

**2022-2023**

Factors are based on CAA Position Paper 22-001 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>
2021	N/A	N/A	71
2020	N/A	N/A	53
2019	N/A	N/A	38
2018	N/A	N/A	28
2017	N/A	N/A	21
2016	N/A	N/A	13
2015	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 &amp; Other Gaming Equipment

**2022-2023**

Factors are based on CAA Position Paper 22-001 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>
2021	N/A	N/A	87
2020	N/A	N/A	77
2019	N/A	N/A	69
2018	N/A	N/A	60
2017	N/A	N/A	54
2016	N/A	N/A	47
2015	N/A	N/A	41
2014	N/A	N/A	36
2013	N/A	N/A	32
2012	N/A	N/A	28
2011	N/A	N/A	24
2010	N/A	N/A	19
2009	N/A	N/A	16
2008	N/A	N/A	12
2007	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.

**2022-2023**

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>
2021	N/A	0.74	0.74
2020	N/A	0.51	0.51
2019	N/A	0.31	0.31
2018	N/A	0.16	0.16
2017	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.

**2022-2023**

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>
2021	N/A	0.80	0.80
2020	N/A	0.60	0.60
2019	N/A	0.43	0.43
2018	N/A	0.28	0.28
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 U6

CONTRA COSTA COUNTY

Untrended - 6 Yrs.

**2022-2023**

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>
2021	N/A	0.83	0.83
2020	N/A	0.67	0.67
2019	N/A	0.52	0.52
2018	N/A	0.38	0.38
2017	N/A	0.26	0.26
2016	N/A	0.17	0.17
2015	N/A	0.10	0.10
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 U8

CONTRA COSTA COUNTY

Untrended - 8 Yrs.

**2022-2023**

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>
2021	N/A	0.88	0.88
2020	N/A	0.76	0.76
2019	N/A	0.64	0.64
2018	N/A	0.52	0.52
2017	N/A	0.42	0.42
2016	N/A	0.32	0.32
2015	N/A	0.24	0.24
2014	N/A	0.17	0.17
2013	N/A	0.12	0.12
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 U10

CONTRA COSTA COUNTY

Untrended - 10 Yrs.

**2022-2023**

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>
2021	N/A	0.90	0.90
2020	N/A	0.81	0.81
2019	N/A	0.71	0.71
2018	N/A	0.62	0.62
2017	N/A	0.53	0.53
2016	N/A	0.45	0.45
2015	N/A	0.37	0.37
2014	N/A	0.29	0.29
2013	N/A	0.23	0.23
2012	N/A	0.18	0.18
2011	N/A	0.13	0.13
2010	N/A	0.10	0.10
2009	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

**2022-2023**

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>
2021	1.00	1.02000	1.02000
2020	1.00	1.03057	1.03057
2019	1.00	1.05118	1.05118
2018	1.00	1.07220	1.07220
2017	1.00	1.09364	1.09364
2016	1.00	1.11551	1.11551
2015	1.00	1.13255	1.13255
2014	1.00	1.15515	1.15515
2013	1.00	1.16041	1.16041
2012	1.00	1.18362	1.18362
2011	1.00	1.20729	1.20729
2010	1.00	1.21637	1.21637
2009	1.00	1.21349	1.21349
2008	1.00	1.23775	1.23775
2007	1.00	1.26253	1.26253
2006	1.00	1.28776	1.28776
2005	1.00	1.31352	1.31352
2004	1.00	1.33978	1.33978
2003	1.00	1.36481	1.36481
2002	1.00	1.39211	1.39211
2001	1.00	1.41994	1.41994
2000	1.00	1.44834	1.44834
1999	1.00	1.47730	1.47730
1998	1.00	1.50470	1.50470
1997	1.00	1.53479	1.53479
1996	1.00	1.56549	1.56549
1995	1.00	1.58275	1.58275
1994	1.00	1.60175	1.60175
1993	1.00	1.63380	1.63380
1992	1.00	1.66646	1.66646
1991	1.00	1.69958	1.69958
1990	1.00	1.73385	1.73385
1989	1.00	1.76815	1.76815
1988	1.00	1.80348	1.80348
1987	1.00	1.83978	1.83978

1986	1.00	1.87665	1.87665
1985	1.00	1.91397	1.91397
1984	1.00	1.95222	1.95222
1983	1.00	1.99145	1.99145
1982	1.00	2.01115	2.01115
1981	1.00	2.05132	2.05132
1980	1.00	2.09240	2.09240
1979	1.00	2.13439	2.13439
1978	1.00	2.17713	2.17713
1977	1.00	2.22030	2.22030
1976	1.00	2.26488	2.26488
<b>1975</b>	<b>1.00</b>	<b>2.31029</b>	<b>2.31029</b>
1974	1.10	2.31029	2.54132
1973	1.13	2.31029	2.61063
1972	1.18	2.31029	2.72614
1971	1.22	2.31029	2.81855
1970	1.21	2.31029	2.79545
1969	1.19	2.31029	2.74925
1968	1.21	2.31029	2.79545
1967	1.18	2.31029	2.72614
1966	1.15	2.31029	2.65683
1965	1.09	2.31029	2.51822
1964	1.05	2.31029	2.42580
1963	0.99	2.31029	2.28719
1962	0.97	2.31029	2.24098
1961	0.93	2.31029	2.14857
1960	0.93	2.31029	2.14857
1959	0.95	2.31029	2.19478
1958	0.95	2.31029	2.19478
1957	0.96	2.31029	2.21788
1956	0.99	2.31029	2.28719
Prior	1.02	2.31029	2.35650

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

**2022-2023**

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>
2021	1.00	1.02000	1.02000
2020	1.00	1.03057	1.03057
2019	1.00	1.05118	1.05118
2018	1.00	1.07220	1.07220
2017	1.00	1.09364	1.09364
2016	1.00	1.11551	1.11551
2015	1.00	1.13255	1.13255
2014	1.00	1.15515	1.15515
2013	1.00	1.16041	1.16041
2012	1.00	1.18362	1.18362
2011	1.00	1.20729	1.20729
2010	1.00	1.21637	1.21637
2009	1.00	1.21349	1.21349
2008	1.00	1.23775	1.23775
2007	1.00	1.26253	1.26253
2006	1.00	1.28776	1.28776
2005	1.00	1.31352	1.31352
2004	1.00	1.33978	1.33978
2003	1.00	1.36481	1.36481
2002	1.00	1.39211	1.39211
2001	1.00	1.41994	1.41994
2000	1.00	1.44834	1.44834
1999	1.00	1.47730	1.47730
1998	1.00	1.50470	1.50470
1997	1.00	1.53479	1.53479
1996	1.00	1.56549	1.56549
1995	1.00	1.58275	1.58275
1994	1.00	1.60175	1.60175
1993	1.00	1.63380	1.63380
1992	1.00	1.66646	1.66646
1991	1.00	1.69958	1.69958
1990	1.00	1.73385	1.73385
1989	1.00	1.76815	1.76815
1988	1.00	1.80348	1.80348
1987	1.00	1.83978	1.83978

1986	1.00	1.87665	1.87665
1985	1.00	1.91397	1.91397
1984	1.00	1.95222	1.95222
1983	1.00	1.99145	1.99145
1982	1.00	2.01115	2.01115
1981	1.00	2.05132	2.05132
1980	1.00	2.09240	2.09240
1979	1.00	2.13439	2.13439
1978	1.00	2.17713	2.17713
1977	1.00	2.22030	2.22030
1976	1.00	2.26488	2.26488
<b>1975</b>	<b>1.00</b>	<b>2.31029</b>	<b>2.31029</b>
1974	1.11	2.31029	2.56442
1973	1.19	2.31029	2.74925
1972	1.27	2.31029	2.93407
1971	1.35	2.31029	3.11889
1970	1.41	2.31029	3.25751
1969	1.45	2.31029	3.34992
1968	1.49	2.31029	3.44233
1967	1.55	2.31029	3.58095
1966	1.58	2.31029	3.65026
1965	1.57	2.31029	3.62716
1964	1.57	2.31029	3.62716
1963	1.57	2.31029	3.62716
1962	1.56	2.31029	3.60405
1961	1.54	2.31029	3.55785
1960	1.53	2.31029	3.53474
1959	1.52	2.31029	3.51164
1958	1.50	2.31029	3.46544
1957	1.50	2.31029	3.46544
1956	1.54	2.31029	3.55785
1955	1.53	2.31029	3.53474
1954	1.48	2.31029	3.41923
1953	1.48	2.31029	3.41923
1952	1.46	2.31029	3.37302
1951	1.48	2.31029	3.41923
1950	1.50	2.31029	3.46544
1949	1.46	2.31029	3.37302
1948	1.61	2.31029	3.71957
1947	1.90	2.31029	4.38955
1946	2.16	2.31029	4.99023
1945	2.22	2.31029	5.12884
Prior	2.29	2.31029	5.29056

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  
**2022-2023**

<u>Effective Year</u>	<u>Full Value Factor</u>
2021	1.00
2020	1.00
2019	1.00
2018	1.00
2017	1.00
2016	1.00
2015	1.00
2014	1.00
2013	1.00
Prior	1.00

Table R  
CONTRA COSTA COUNTY  
50% RESTAURANT CHINAWARE  
**2022-2023**

<u>Effective Year</u>	<u>Full Value Factor</u>
2021	0.50
2020	0.50
2019	0.50
2018	0.50
2017	0.50
2016	0.50
2015	0.50
2014	0.50
Prior	0.50

Table T

CONTRA COSTA COUNTY

100% REALTY RESPONSIBILITY

**2022-2023**

<u>Effective Year</u>	<u>Full Value Factor</u>
2021	0.00
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
Prior	0.00

Table W

CONTRA COSTA COUNTY

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

**2022-2023**

<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

**2022-2023**

<u>Effective Year</u>	<u>Full Value Factor</u>
2021	1.02000
2020	1.03057
2019	1.05118
2018	1.07220
2017	1.09364
2016	1.11551
2015	1.13255
2014	1.15515
2013	1.16041
2012	1.18362
2011	1.20729
2010	1.21637
2009	1.21349
2008	1.23775
2007	1.26253
2006	1.28776
2005	1.31352
2004	1.33978
2003	1.36481
2002	1.39211
2001	1.41994
2000	1.44834
1999	1.47730
1998	1.50470
1997	1.53479
1996	1.56549
1995	1.58275
1994	1.60175
1993	1.63380
1992	1.66646
1991	1.69958
1990	1.73385
1989	1.76815
1988	1.80348
1987	1.83978
1986	1.87665
1985	1.91397
1984	1.95222
1983	1.99145
1982	2.01115
1981	2.05132
1980	2.09240
1979	2.13439
1978	2.17713
1977	2.22030
1976	2.26488
1975	2.31029