

# 2015 VALUATION FACTORS

## SEMICONDUCTOR MANUFACTURING EQUIPMENT

Valuation Factors per BOE AH581, Table 8

Year Of Acq.	AGE	M & E (SCH A-1)	LHI- Fixtures (SCH B-2)
		6 Yr Untrended PP Type 84	10 Yr Trended PP Type 89
2014	1	78	91
2013	2	61	85
2012	3	46	75
2011	4	34	68
2010	5	25	59
2009	6	18	51
2008	7	12	42
2007	8	8	36
2006	9	8	29
2005	10	8	24
2004	11	8	18
2003	12	8	14
2002	13	8	13
2001	14	8	13
2000	15	8	13
1999	16	8	13
1998 & Prior	17	8	13

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