

2014 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	10 Yr Trended
		PP Type 84	PP Type 89
2013	1	78	92
2012	2	61	84
2011	3	46	77
2010	4	34	69
2009	5	25	60
2008	6	18	52
2007	7	12	46
2006	8	8	38
2005	9	8	30
2004	10	8	24
2003	11	8	20
2002	12	8	15
2001	13	8	13
2000	14	8	13
1999	15	8	13
1998	16	8	13
1997 & Prior	17	8	13

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