

2016 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
2015	1	78	91
2014	2	61	84
2013	3	46	75
2012	4	34	67
2011	5	25	59
2010	6	18	52
2009	7	12	42
2008	8	8	35
2007	9	8	28
2006	10	8	23
2005	11	8	18
2004	12	8	14
2003	13	8	13
2002	14	8	13
2001	15	8	13
2000	16	8	13
1999 & Prior	17	8	13

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