

2017 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
2016	1	78	91
2015	2	61	83
2014	3	46	74
2013	4	34	66
2012	5	25	57
2011	6	18	49
2010	7	12	42
2009	8	8	33
2008	9	8	27
2007	10	8	22
2006	11	8	16
2005	12	8	13
2004	13	8	13
2003	14	8	13
2002	15	8	13
2001	16	8	13
2000 & Prior	17	8	13

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