

2019 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
2018	1	78	91
2017	2	61	84
2016	3	46	77
2015	4	34	67
2014	5	25	58
2013	6	18	50
2012	7	12	42
2011	8	8	34
2010	9	8	28
2009	10	8	21
2008	11	8	17
2007	12	8	13
2006	13	8	12
2005	14	8	12
2004	15	8	12
2003	16	8	12
2002 & Prior	17	8	12

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