

# 2020 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
2019	1	78	91
2018	2	61	84
2017	3	46	77
2016	4	34	67
2015	5	25	59
2014	6	18	50
2013	7	12	41
2012	8	8	34
2011	9	8	27
2010	10	8	22
2009	11	8	16
2008	12	8	13
2007	13	8	12
2006	14	8	12
2005	15	8	12
2004	16	8	12
2003 & Prior	17	8	12

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