PLACER COUNTY 2015
FACTORS

AGE	YEAR	C05	C06	C08	C10	C12	C15	C20	C25	C30	C40	X10	D01	D02	B01	B02	E04	E06	E08	YEAR
1	2014	81	84	89	91	93	95	97	98	98	99	58	54	73	85	92	75	84	89	2014
2	2013	63	69	79	85	88	92	95	97	99	100	47	39	47	70	85	52	68	77	2013
3	2012	45	55	68	76	81	87	93	96	98	100	32	24	30	55	77	32	53	66	2012
4	2011	30	41	58	68	76	83	90	95	98	101	28	15	19	42	69	17	39	55	2011
5	2010	19	29	48	61	71	80	89	96	99	104	23	10	12	30	60	10	27	44	2010
6	2009	11	19	37	52	62	73	85	92	96	102	19	6	8	19	52		18	34	2009
7	2008	11	12	29	43	56	69	83	91	97	103	15	4	5	12	43		11	26	2008
8	2007		12	22	37	49	66	82	91	98	105	13	2	3	11	37		10	19	2007
9	2006		12	16	30	45	62	81	92	100	109	10	2	2	11	30			13	2006
10	2005			13	25	39	56	79	91	101	111	10			11	24			10	2005
11	2004			13	20	34	54	78	94	105	118	10			11	18				2004
12	2003				15	29	48	75	92	105	119				11	14				2003
13	2002				14	22	42	70	90	102	119				11	13				2002
14	2001				14	18	37	65	86	100	117									2001
15	2000					16	31	60	82	97	116									2000
16	1999					14	26	55	78	96	116									1999
17	1998						22	51	74	91	115									1998
18	1997						19	45	70	89	112									1997
19	1996						16	42	67	86	112									1996
20	1995						15	38	62	83	112									1995
21	1994							34	59	83	112									1994
22	1993							31	56	81	113									1993
23	1992							28	52	77	112									1992
24	1991							25	50	75	110									1991
25	1990							22	46	71	111									1990
26	1989							20	44	68	110									1989
27	1988							19	42	68	112									1988
28	1987							17	38	65	113									1987
29	1986								37	62	111									1986
30	1985								33	59	108									1985
31	1984								30	54	105									1984
32	1983								28	51	105									1983
33	1982								24	50	101									1982
34	1981								22	48	103									1981
35	1980								20	48	106									1980
36	1979									50	113									1979
37	1978									49	114									1978
38	1977									46	120									1977
39	1976									46	120									1976
40	1975									40	120									1975
		249	321	457	618	792	1072	1647	2315	3128	4404	265	156	199	379	614	186	310	433	

NO MANDATORY MINIMUM PERCENT GOOD INTENDED

PLACER COUNTY 2015
FACTORS

AGE	YEAR	I06	I08	I10	I12	I15	I17	I20	I40		AvgT10	NewT11	F10	F15	S07	S10	P10	N07	YEAR
1	2014	84	89	91	93	95	96	97	99		83	74	78	95	78	91	91	72	2014
2	2013	69	79	85	88	92	93	95	100		75	67	71	92	61	85	82	52	2013
3	2012	54	67	75	81	86	89	92	99		70	62	66	87	46	75	74	37	2012
4	2011	41	57	68	75	82	85	89	100		68	60	61	83	34	68	66	27	2011
5	2010	29	47	59	69	77	83	87	101		64	57	56	79	25	59	58	20	2010
6	2009	19	36	51	61	73	78	85	101		59	53	52	75	18	51	50	13	2009
7	2008	12	28	42	54	67	73	81	100		55	49	48	71	12	42	43	6	2008
8	2007	10	21	36	48	64	71	80	102		51	45	46	68	8	36	37		2007
9	2006	10	15	29	43	59	67	77	104		48	43	42	63		29	31		2006
10	2005		11	24	37	54	63	75	106		44	39	38	57		24	23		2005
11	2004		11	18	31	49	59	71	108		42	38	36	53		18	20		2004
12	2003			14	27	44	56	69	109		41	36	34	48		14	17		2003
13	2002			11	20	38	50	64	108		38	34	32	42		13	13		2002
14	2001			11	17	33	45	59	106		36	32	31	37		13	10		2001
15	2000				14	28	38	54	105		33	29	29	31		13			2000
16	1999				12	23	35	49	103		31	28	26	26		13			1999
17	1998				12	20	30	46	103		27	24		22		13			1998
18	1997					17	25	41	102		23	20		19					1997
19	1996					15	23	38	101		20	18		17					1996
20	1995					12	19	34	101		17	17		17					1995
21	1994					12	17	31	102										1994
22	1993						16	27	101										1993
23	1992						13	25	100										1992
24	1991							22	98										1991
25	1990							20	99										1990
26	1989							18	100										1989
27	1988							15	101										1988
28	1987							14	101										1987
29	1986								100										1986
30	1985								98										1985
31	1984								96										1984
32	1983								95										1983
33	1982								91										1982
34	1981								94										1981
35	1980								97										1980
36	1979								106										1979
37	1978								108										1978
38	1977								115										1977
39	1976								117										1976
40	1975								117										1975
		318	450	604	768	1028	1222	1554	4092	0	923	824	745	1063	282	657	615	227	

NO MANDATORY MINIMUM PERCENT GOOD INTENDED

Placer County Assessment Categories
Lien Date January 1, 2015

Description	Code	Assessment Classification Category
Commercial Equipment Factors		
Commercial 5 Year	C05	Tools/Tooling, Shopping Carts, Water coolers,Snow Grooming and Snowmobiles
Commercial 6 Year	C06	Golf Carts
Commercial 8 Year	C08	Apartment Furnishings, Bank Drapes&Carpets, Hotel/Motel Furnishings, Janitorial/Maint., One-Hour Photo, Vending Equip.
Commercial 10 Year	C10	Auto Repair/Service, Bank Signs/Cameras (Cat. 2), Health Club, Coin-Op Laundry, Comm Photo Lab, Miniature Golf, Forklifts, Sec/Surv. Eq., Telephone/Communication Eq., Postage Meters, Audio Equip, Model home furnishings, Golf Corse Equip, ATM-no peripherals
Commercial 12 Year	C12	Barber/Beauty Salon, Car Wash, Bar/Saloon, Construction, Demolition Contractors, Dental/Medical, Minimart, Hospital, Care Facilities, Office Furn. & Equip., Restaurant (Regular & Fast Food), Retail Stores (Various), Schools, Signs, Trash Bins, Supermarkets, Service Station exclude Tanks, Composite ATMs
Commercial 15 Year	C15	Bakeries, Bank Fixtures (Composite, Cat. 1 Counters Etc.), Billiard Room, Bowling Alley, Dry Cleaner, Gas Distrib. Industrial, Comm. Laundries, Mailing/Shipping Serv., Mortuaries, Recycler Conveyors, Theatres, Warehouse Eq., Large Warehouse Retail
Commercial 20 Year	C20	Bank Drive Up Windows (Cat. 6), Cargo Containers, Gas Cylinders
Commercial 25 Year	C25	Service Station Tanks, Cell Towers
Commercial 30 Year	C30	Propane Tanks
Commercial 40 Year	C40	Bank Vault Doors, Night Depository (Cat. 5)
Industrial Equipment Factors		
Industrial 6 Year	I06	Rotable Spares (if acquisition year is provided)
Industrial 8 Year	I08	Circuit Bd. Mfg.,Test Equipment, Glass Bottle Forming Equip.
Industrial 10 Year	I10	Electronic Equip. Mfg., Laboratory Eq.
Industrial 12 Year	I12	Aerospace Mfg., Apparel Mfg., Drug/Pharmaceutical Mfg., Machine Shop (includes CNC), Print Shop
Industrial 15 Year	I15	Bottling Plants/Breweries, Chemical & Allied Prod. Mfg., Fab Metal Prod. Mfg. Suppliers, Food Processing, Lumber Mfg., Furniture Mfg./Woodworking, Glass/Glass Prod. Mfg., Ice Plant, Newspaper Publisher, Comm. Printing, Paper Prod. Mfg., Plastics Mfg., Ship/Boat Builders, Textile Mill Prod. Mfg., Winery,Sheet Metal Mfg., Sand/Dirt/Gravel Suppliers

Placer County Assessment Categories
Lien Date January 1, 2015

Description	Code	Assessment Classification Category
Industrial 17 Year	I17	Brick, Terra Cotta, Sewer Pipe & Tile Mfg., Canneries.
Industrial 20 Year	I20	Batch Plants (Concrete & Asphalt), Cogeneration (Power Plants), Sugar & Sugar Prod. Mfg.
Industrial 30 Year	I30	Cement Mfg.
Industrial 40 Year	I40	Winery Tanks
Miscellaneous Factors		
Biopharmaceutical machinery and equipment	B01	Biopharmaceutical machinery and equipment, factor determined by SBE
Biopharmaceutical fixtures	B02	Biopharmaceutical fixtures, factor determined by SBE
Personal Computers	D01	Personal Computers or Non-Production Computers
Mainframe / Network Equipment	D02	LAN Equipment and Mainframe Computers
Copier Equipment	X10	Multi function document processing equipment
Untrended 4 year	E04	Pagers, Mobile Phones, Video Games, Water Bottles
Untrended 6 year	E06	Faxes, Satellite Dishes-Residential
Untrended 8 year	E08	POS Systems, High-Tech Medical Eq., Production Printers (High Speed)
Farm Mobile	F10	Mobile Farm Equipment
Farm 15 year	F15	Farm Equipment
Prop 13 (use Cal Trans schedule for "cost")	J15	Billboards
Electronic Slots	N07	Electronic Slots
Semiconductor M & E	S07	Chip Manufacturing M&E
Semiconductor Fixtures	S10	Chip Manufacturing fixtures
Construction 10 year	T11	Mobile Construction Equipment - NEW
Construction 10 year	T10	Mobile Construction Equipment - AVG, including trailerable concrete pumps, Snow making equip
Offset Lithographic Printing Press	P10	Offset Lithographic Printing Presses

NOTE: These assessment factors and categories reflect the recommendations made by the California Assessor's Association regarding Business Assessment Factors for January 2015.