

DATE: February 1, 2023

TO: Taxpayer

FROM: Contra Costa County Assessor Office

SUBJECT: 2023-2024 VALUATION GUIDELINES

Enclosed are the 2023-2024 Valuation Guidelines used for the assessment of capital assets in Contra Costa County. Factors are derived based on information published by the California Assessor's Association. Variations of these schedules may be used when circumstances warrant such action.

Individual table designations are on pages 1 and 2.

**Factor Tables Chart
(By Equipment Type)
Lien Date 2023**

Category	Table	Category	Table
Aerospace (Airframe)	A3	Chemicals and Allied Products Mfg.	A4
Agriculture/Farm	C10	Circuit Board Mfg.	A1
Agriculture/Mobile (New/Used/Avg) -Except Harv.	C20/C21/C27	Cocktail Lounges/Bars/Saloons	C5
Agriculture/Mobile (New/Used/Avg) - Harvesters	C28/C29/C30	Cogeneration (Power Plants)	A6
Airlines - Commercial	16 or 20 Yr - SL	Computers - LAN & Mainframe	C18
Amusement (Miniature Golf/Race Car/Cages)	C4	Computers - Personal	C19
Amusement (Theme Parks)	C6	Construction/Demolition Contractor	C11
Apartment Equipment/Furniture	C3	Construction Mobile (New/Used/Avg)	C12/C13/C26
Apparel Mfg.	A3	Copiers (Document Processor Equipment)	C25
ATM (Automatic Teller Machines)	C4	Cotton Gins	C10
ATM (w/ Enclosures)	C5	Dairies	C10
Automotive Repair-Service	C4	Dental Lab	C5
Bakeries- Small	C6	Dentists	C5
Bakeries - Large	C6	Drug/Pharmaceutical Mfg.	A3
Bank (Counter/Teller Lines/Fixtures)	C6	Dry Cleaners (Commercial)	C6
Bank (Carpets/Drapes)	C3	Electronic Equipment Mfg.	A2
Bank (TV/Camera/Sgns)	C4	Fabricated Metal Products Mfg. Suppliers	A4
Bank (Drive-Up Windows)	C7	Facsimile	U6
Bank (Vault Doors/Night Dep.)	C9	Food Processing	A4
Barber Shop	C5	Forklifts	A2
Batch Plants Concrete/Ashpalt	A6	Furniture Mfg./Wood Working	A4
Beauty Salon	C5	Gas Cylinders (other than Propane)	C7
Billboards	***	Gas Distribution (Except Gas Cylinders)	A4
Billiard Rooms	C6	Glass and Glass Product Mfg.	A4
Biotech- M & E	C14	Glass Bottle Forming Equipment	A1
Biotech - Other Eq/Fixtures	C15	Golf Carts	C2
Biotceh - Tools, Molds, Dies, Jigs	C16	Grocery Stores- Convenience (Ex Gasoline Svc)	C5
Blue Printing/Map Making	A3	Grocery Stores - Supermarkets	C5
Book Binders	A4	Health Clubs (Athletic Clubs)	C4
Bottling Plants (Other than Breweries)	A4	Hospitals	C5
Bowling Alleys	C6	Hotels & Motels Furnishings	C3
Breweries	A4	Ice Plant	A4
Brick, Pipe, Terra Cotta & Tile Manufacturing	A5	Janitorial Maintenance Service	C3
Cable Equipment (Distribution)	* U6/U10	Laboratory Equipment	C4
Canneries	A5	Laundries - Coin Operated	C4
Casino - Electronic Slot Machines	C33	Laundries - Commercial	C6
Casino - Manual Slot & Other Gaming Eq	C34	Mach & Equip Commercial Generic-Standard	C5
Car Wash	C5	Mach & Equip Commercial Generic-Heavy	C6
Cargo Containers	C7	Mach & Equip Industrial -Generic	A4
Cell Phone Tower	C8	Machines Shops (Incl. CNC Equip)	A3
Cement Manufacturing	A10	Mailing & Shipping Services - Large (UPS)	C6

*** See current CAA Business Assessment Factors Paper (www.calassessor.org)

* Not CAA Recommended

Categories in BOLD indicate New Category or Factor Table Change for 2023-2024

**Factor Tables Chart
(By Equipment Type)
Lien Date 2023**

Category	Table	Category	Table
Medical Equipment - High Tech	U8	Ski Lifts	C6
Medical Office and Clinics	C5	Storage Bins - Trash	C5
Mineral & Construction Aggregate Extraction	A6	Sugar and Sugar Product Mfg.	A6
Model Home Furniture	* C3	Telephone & Communication	C4
Mortuaries	C6	Testing Equipment	C3
Newspaper Publisher	A4	Textile Mill Products Manufacturing	A4
Office Furniture and Equipment	C5	Theatres - Excluding Projectors	C6
One Way Pagers & Mobile Phones	U4	Theatres - Digital Projectors	U10
Paper Product Manufacturing	A4	Tools/Tooling	C1
Petroleum-Refinery	* A10	Vending Equipment	C3
Photo Labs - Commercial	C4	Video Games (Arcades)	U4
Photo Labs - One Hour	C3	Warehouse Equipment	C6
Plastics Manufacturing	A4	Wind Generators (Mfg before 2000)	* W
Point-of-Sale	U8	Wind Generators (Mfg after 2000)	* A6
Postage Meters	C4	Wind Machines - Agricultural	C22
Print Shop	C5	Winery (All other Eq except Tanks)	A4
Printing Presses (Offset Lithographic)	C31	Winery Tanks - Stainless Steel	A7
Production Printers (High Speed)	U8		
Propane Tanks	C8	Original Tables	
Radio/TV Broadcast Studios	(No CAA Recom)		
Recyclers	A4	Misc. Buildings & Land Improvemts.	K
Restaurants - Fast Food Chains	C5	Major Buildings and Structures	L
Restaurants - Regular	C5	100% Value Business Property	N
Retail Store - Warehouse	C6	50% Restaurant Chinaware	R
Retail Store - Other	C5	100% Realty Responsibility	T
Sand/Dirt/Gravel Suppliers	C6	Prop 13 Annual 2% Improvements	Y
Satellite Dishes - Residential	U6		
Schools	C5		
Security & Surveillance Equipment	C4		
Semiconductor Mfg. Equip	A8		
Semiconductor Mfg. Fixtures	A12		
Service Stations (Underground Tanks)	C8		
Service Stations (All Other Equip)	C5		
Set Top Boxes (Cable Satellite)	C32		
Sheet Metal Mfg.	A4		
Ship and Boat Builders	A4		
Shopping Carts	C1		
Signs	C5		

Table A1

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 8 yrs. Min. Percent Good Factor: 9%.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.88	88
2021	112	0.75	84
2020	121	0.63	76
2019	122	0.52	63
2018	125	0.41	51
2017	128	0.32	41
2016	130	0.24	31
2015	130	0.17	22
2014	131	0.12	16
2013	133	0.09	12
Prior	133	0.09	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A2

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 10 yrs. Min. Percent Good Factor: 9%.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.90	90
2021	112	0.81	91
2020	121	0.71	86
2019	122	0.62	76
2018	125	0.53	66
2017	128	0.44	56
2016	130	0.36	47
2015	130	0.29	38
2014	131	0.23	30
2013	133	0.17	23
2012	134	0.13	17
2011	136	0.10	14
2010	140	0.09	13
Prior	140	0.09	13

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A3

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 12 yrs. Min. Percent Good Factor: 9%.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.92	92
2021	112	0.84	94
2020	121	0.76	92
2019	122	0.69	84
2018	125	0.61	76
2017	128	0.54	69
2016	130	0.46	60
2015	130	0.40	52
2014	131	0.33	43
2013	133	0.27	36
2012	134	0.22	29
2011	136	0.18	24
2010	140	0.14	20
2009	140	0.11	15
2008	141	0.09	13
Prior	141	0.09	13

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A4

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 15 yrs. Min. Percent Good Factor: 9%.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.94	94
2021	112	0.88	99
2020	121	0.82	99
2019	122	0.76	93
2018	125	0.70	88
2017	128	0.64	82
2016	130	0.58	75
2015	130	0.52	68
2014	131	0.46	60
2013	133	0.41	55
2012	134	0.35	47
2011	136	0.31	42
2010	140	0.26	36
2009	140	0.22	31
2008	141	0.19	27
2007	147	0.15	22
2006	151	0.13	20
2005	156	0.11	17
2004	162	0.09	15
Prior	162	0.09	15

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A5

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 17 yrs. Min. Percent Good Factor: 9%.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.95	95
2021	112	0.90	101
2020	121	0.84	102
2019	122	0.79	96
2018	125	0.74	93
2017	128	0.68	87
2016	130	0.63	82
2015	130	0.58	75
2014	131	0.53	69
2013	133	0.48	64
2012	134	0.43	58
2011	136	0.38	52
2010	140	0.34	48
2009	140	0.30	42
2008	141	0.26	37
2007	147	0.22	32
2006	151	0.19	29
2005	156	0.16	25
2004	162	0.14	23
2003	169	0.11	19
2002	169	0.10	17
Prior	169	0.09	15

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A6

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 20 yrs. Min. Percent Good Factor: 9%.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.96	96
2021	112	0.92	103
2020	121	0.87	105
2019	122	0.83	101
2018	125	0.78	98
2017	128	0.74	95
2016	130	0.70	91
2015	130	0.65	85
2014	131	0.61	80
2013	133	0.56	74
2012	134	0.52	70
2011	136	0.48	65
2010	140	0.44	62
2009	140	0.40	56
2008	141	0.36	51
2007	147	0.32	47
2006	151	0.29	44
2005	156	0.26	41
2004	162	0.23	37
2003	169	0.20	34
2002	169	0.17	29
2001	169	0.15	25
2000	170	0.13	22
1999	172	0.12	21
1998	173	0.10	17
Prior	173	0.09	16

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Table A7

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 40 yrs. Min. % Good Factor: 9% (if applicable)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.98	98
2021	112	0.97	109
2020	121	0.95	115
2019	122	0.94	115
2018	125	0.92	115
2017	128	0.90	115
2016	130	0.88	114
2015	130	0.87	113
2014	131	0.85	111
2013	133	0.83	110
2012	134	0.81	109
2011	136	0.79	107
2010	140	0.77	108
2009	140	0.75	105
2008	141	0.73	103
2007	147	0.71	104
2006	151	0.69	104
2005	156	0.67	105
2004	162	0.65	105
2003	169	0.63	106
2002	169	0.61	103
2001	169	0.59	100
2000	170	0.57	97
1999	172	0.55	95
1998	173	0.53	92
1997	175	0.51	89
1996	178	0.49	87
1995	182	0.47	86
1994	188	0.45	85
1993	191	0.43	82
1992	195	0.41	80
1991	198	0.39	77
1990	203	0.37	75
1989	209	0.35	73
1988	219	0.33	72
1987	229	0.32	73
1986	233	0.30	70
1985	237	0.28	66
1984	242	0.26	63
1983	248	0.25	62
Prior	248	0.25	62

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A8

CONTRA COSTA COUNTY

Semiconductor Manufacturing Equipment

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Semiconductor Manufacturing Equipment AH 581 Table 8

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	N/A	N/A	78
2021	N/A	N/A	61
2020	N/A	N/A	46
2019	N/A	N/A	34
2018	N/A	N/A	25
2017	N/A	N/A	18
2016	N/A	N/A	12
Prior	N/A	N/A	8

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Table A9

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 25 yrs. Min. % Good Factor: 9%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.97	97
2021	112	0.94	105
2020	121	0.90	109
2019	122	0.87	106
2018	125	0.84	105
2017	128	0.80	102
2016	130	0.77	100
2015	130	0.74	96
2014	131	0.70	92
2013	133	0.67	89
2012	134	0.63	84
2011	136	0.60	82
2010	140	0.56	78
2009	140	0.53	74
2008	141	0.50	71
2007	147	0.46	68
2006	151	0.43	65
2005	156	0.40	62
2004	162	0.37	60
2003	169	0.34	57
2002	169	0.31	52
2001	169	0.28	47
2000	170	0.26	44
1999	172	0.23	40
1998	173	0.21	36
1997	175	0.19	33
1996	178	0.17	30
1995	182	0.15	27
1994	188	0.14	26
1993	191	0.12	23
1992	195	0.11	21
1991	195	0.10	20
1990	195	0.09	18
Prior	195	0.09	18

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Table A10

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 30 yrs. Min. % Good Factor: 9% (if applicable)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.98	98
2021	112	0.95	106
2020	121	0.93	113
2019	122	0.90	110
2018	125	0.87	109
2017	128	0.85	109
2016	130	0.82	107
2015	130	0.79	103
2014	131	0.77	101
2013	133	0.74	98
2012	134	0.71	95
2011	136	0.68	92
2010	140	0.65	91
2009	140	0.63	88
2008	141	0.6	85
2007	147	0.57	84
2006	151	0.54	82
2005	156	0.52	81
2004	162	0.49	79
2003	169	0.46	78
2002	169	0.43	73
2001	169	0.41	69
2000	170	0.38	65
1999	172	0.36	62
1998	173	0.33	57
1997	175	0.31	54
1996	178	0.29	52
1995	182	0.26	47
1994	188	0.24	45
1993	191	0.22	42
1992	195	0.21	41
1991	198	0.19	38
1990	203	0.17	35
1989	209	0.16	33
1988	219	0.14	31
1987	229	0.13	30
1986	233	0.12	28
1985	237	0.11	26
1984	237	0.10	24
1983	237	0.09	21
Prior	237	0.09	21

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A11

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 35 yrs. MIn % Good: 9% (if applicable)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.98	98
2021	112	0.96	108
2020	121	0.94	114
2019	122	0.92	112
2018	125	0.90	113
2017	128	0.88	113
2016	130	0.86	112
2015	130	0.83	108
2014	131	0.81	106
2013	133	0.79	105
2012	134	0.77	103
2011	136	0.74	101
2010	140	0.72	101
2009	140	0.70	98
2008	141	0.67	94
2007	147	0.65	96
2006	151	0.63	95
2005	156	0.60	94
2004	162	0.58	94
2003	169	0.56	95
2002	169	0.53	90
2001	169	0.51	86
2000	170	0.49	83
1999	172	0.46	79
1998	173	0.44	76
1997	175	0.42	74
1996	178	0.39	69
1995	182	0.37	67
1994	188	0.35	66
1993	191	0.33	63
1992	195	0.31	60
1991	198	0.29	57
1990	203	0.27	55
1989	209	0.25	52
1988	219	0.24	53
1987	229	0.22	50
1986	233	0.20	47
1985	237	0.19	45
1984	242	0.18	44
1983	248	0.16	40
Prior	248	0.16	40

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A12

CONTRA COSTA COUNTY

Semiconductor Manufacturing Fixtures

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Semiconductor Manufacturing Fixtures AH 581 Table 8

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	N/A	N/A	90
2021	N/A	N/A	91
2020	N/A	N/A	86
2019	N/A	N/A	76
2018	N/A	N/A	66
2017	N/A	N/A	56
2016	N/A	N/A	47
2015	N/A	N/A	38
2014	N/A	N/A	30
2013	N/A	N/A	23
2012	N/A	N/A	17
2011	N/A	N/A	14
2010	N/A	N/A	14
Prior	N/A	N/A	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C1

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 5 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.80	80
2021	115	0.60	69
2020	125	0.43	54
2019	126	0.28	35
2018	130	0.16	21
2017	135	0.10	14
Prior	135	0.10	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C2

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 6 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.83	83
2021	115	0.67	77
2020	125	0.51	64
2019	126	0.37	47
2018	130	0.26	34
2017	135	0.16	22
2016	138	0.10	14
2015	137	0.10	14
Prior	137	0.10	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C3

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 8 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.88	88
2021	115	0.75	86
2020	125	0.63	79
2019	126	0.52	66
2018	130	0.41	53
2017	135	0.32	43
2016	138	0.24	33
2015	137	0.17	23
2014	138	0.12	17
2013	140	0.10	14
Prior	140	0.10	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C4

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 10 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.90	90
2021	115	0.81	93
2020	125	0.71	89
2019	126	0.62	78
2018	130	0.53	69
2017	135	0.44	59
2016	138	0.36	50
2015	137	0.29	40
2014	138	0.23	32
2013	140	0.17	24
2012	142	0.13	18
2011	145	0.10	15
2010	149	0.10	15
Prior	149	0.10	15

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C5

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 12 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.92	92
2021	115	0.84	97
2020	125	0.76	95
2019	126	0.69	87
2018	130	0.61	79
2017	135	0.54	73
2016	138	0.46	63
2015	137	0.40	55
2014	138	0.33	46
2013	140	0.27	38
2012	142	0.22	31
2011	145	0.18	26
2010	149	0.14	21
2009	149	0.11	16
2008	153	0.10	15
Prior	153	0.10	15

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C6

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 15 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.94	94
2021	115	0.88	101
2020	125	0.82	103
2019	126	0.76	96
2018	130	0.70	91
2017	135	0.64	86
2016	138	0.58	80
2015	137	0.52	71
2014	138	0.46	63
2013	140	0.41	57
2012	142	0.35	50
2011	145	0.31	45
2010	149	0.26	39
2009	149	0.22	33
2008	153	0.19	29
2007	158	0.15	24
2006	166	0.13	22
2005	173	0.11	19
2004	185	0.10	19
Prior	185	0.10	19

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C7

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 20 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.96	96
2021	115	0.92	106
2020	125	0.87	109
2019	126	0.83	105
2018	130	0.78	101
2017	135	0.74	100
2016	138	0.70	97
2015	137	0.65	89
2014	138	0.61	84
2013	140	0.56	78
2012	142	0.52	74
2011	145	0.48	70
2010	149	0.44	66
2009	149	0.40	60
2008	153	0.36	55
2007	158	0.32	51
2006	166	0.29	48
2005	173	0.26	45
2004	185	0.23	43
2003	191	0.20	38
2002	193	0.17	33
2001	195	0.15	29
2000	196	0.13	25
1999	200	0.12	24
1998	200	0.10	20
Prior	200	0.10	20

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C8

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 25 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.97	97
2021	115	0.94	108
2020	125	0.90	113
2019	126	0.87	110
2018	130	0.84	109
2017	135	0.80	108
2016	138	0.77	106
2015	137	0.74	101
2014	138	0.70	97
2013	140	0.67	94
2012	142	0.63	89
2011	145	0.60	87
2010	149	0.56	83
2009	149	0.53	79
2008	153	0.50	77
2007	158	0.46	73
2006	166	0.43	71
2005	173	0.40	69
2004	185	0.37	68
2003	191	0.34	65
2002	193	0.31	60
2001	195	0.28	55
2000	196	0.26	51
1999	200	0.23	46
1998	200	0.21	42
1997	202	0.19	38
1996	205	0.17	35
1995	208	0.15	31
1994	215	0.14	30
1993	221	0.12	27
1992	226	0.11	25
1991	226	0.10	23
Prior	226	0.10	23

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C9

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 40 yrs. Min. % Good: 10% (if applicable)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.98	98
2021	115	0.97	112
2020	125	0.95	119
2019	126	0.94	118
2018	130	0.92	120
2017	135	0.90	122
2016	138	0.88	121
2015	137	0.87	119
2014	138	0.85	117
2013	140	0.83	116
2012	142	0.81	115
2011	145	0.79	115
2010	149	0.77	115
2009	149	0.75	112
2008	153	0.73	112
2007	158	0.71	112
2006	166	0.69	115
2005	173	0.67	116
2004	185	0.65	120
2003	191	0.63	120
2002	193	0.61	118
2001	195	0.59	115
2000	196	0.57	112
1999	200	0.55	110
1998	200	0.53	106
1997	202	0.51	103
1996	205	0.49	100
1995	208	0.47	98
1994	215	0.45	97
1993	221	0.43	95
1992	226	0.41	93
1991	229	0.39	89
1990	234	0.37	87
1989	240	0.35	84
1988	252	0.33	83
1987	263	0.32	84
1986	267	0.30	80
1985	271	0.28	76
1984	275	0.26	72
1983	283	0.25	71
PRIOR	283	0.25	71

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C10

CONTRA COSTA COUNTY

Agricultural Equipment

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural, Life: 15 Yrs. Min. % Good Factor: 11%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.94	94
2021	114	0.88	100
2020	121	0.82	99
2019	124	0.76	94
2018	127	0.70	89
2017	129	0.64	83
2016	131	0.58	76
2015	132	0.52	69
2014	133	0.46	61
2013	136	0.41	56
2012	137	0.35	48
2011	140	0.31	43
2010	144	0.26	37
2009	147	0.22	32
2008	152	0.19	29
2007	159	0.15	24
2006	164	0.13	21
2005	168	0.11	18
2004	177	0.11	19
Prior	177	0.11	19

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C11

CONTRA COSTA COUNTY

Construction Equipment

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction, Life: 12 yrs. Min. % Good Factor: 11% (Use Fixed Agricultural Equipment Min. % Good Factor)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.92	92
2021	108	0.84	91
2020	113	0.76	86
2019	115	0.69	79
2018	120	0.61	73
2017	122	0.54	66
2016	123	0.46	57
2015	124	0.40	50
2014	125	0.33	41
2013	127	0.27	34
2012	131	0.22	29
2011	136	0.18	24
2010	140	0.14	20
2009	141	0.11	16
2008	145	0.11	16
Prior	145	0.11	16

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C12

CONTRA COSTA COUNTY

Construction Mobile Equipment (New)

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction. Construction Mobile Equipment New (AH581 Table 5)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.74	74
2021	108	0.66	71
2020	113	0.60	68
2019	115	0.55	63
2018	120	0.51	61
2017	122	0.47	57
2016	123	0.42	52
2015	124	0.38	47
2014	125	0.35	44
2013	127	0.31	39
2012	131	0.28	37
2011	136	0.26	35
2010	140	0.24	34
2009	141	0.22	31
2008	145	0.20	29
2007	149	0.19	28
2006	153	0.16	24
2005	159	0.13	21
2004	169	0.12	20
2003	175	0.11	19
Prior	175	0.11	19

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C13

CONTRA COSTA COUNTY

Construction Mobile Equipment (Used)

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction. Life: Construction Mobile Equipment Used (AH581 Table 5).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.91	91
2021	108	0.81	87
2020	113	0.74	84
2019	115	0.68	78
2018	120	0.62	74
2017	122	0.58	71
2016	123	0.52	64
2015	124	0.47	58
2014	125	0.43	54
2013	127	0.38	48
2012	131	0.34	45
2011	136	0.32	44
2010	140	0.29	41
2009	141	0.27	38
2008	145	0.25	36
2007	149	0.23	34
2006	153	0.20	31
2005	159	0.17	27
2004	169	0.13	22
2003	175	0.11	19
2002	178	0.09	16
Prior	178	0.09	16

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C14

CONTRA COSTA COUNTY

Biotechnology Machinery & Equipment

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Biopharmaceutical Machinery & Equipment (Full Value Factors Given Only), Life: (AH581 Table 9)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	N/A	N/A	83
2021	N/A	N/A	73
2020	N/A	N/A	57
2019	N/A	N/A	43
2018	N/A	N/A	30
2017	N/A	N/A	20
2016	N/A	N/A	12
2015	N/A	N/A	13
Prior	N/A	N/A	13

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C15

CONTRA COSTA COUNTY

Biotechnology Other Equipment/Fixtures

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Biopharmaceutical Other Equipment/Fixtures (Full Value Factors Given Only), Life: (AH581 Table 9).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	N/A	N/A	90
2021	N/A	N/A	91
2020	N/A	N/A	86
2019	N/A	N/A	76
2018	N/A	N/A	66
2017	N/A	N/A	56
2016	N/A	N/A	47
2015	N/A	N/A	38
2014	N/A	N/A	30
2013	N/A	N/A	23
2012	N/A	N/A	17
2011	N/A	N/A	14
Prior	N/A	N/A	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C16

CONTRA COSTA COUNTY

Biotechnology Tools, Molds, Dies, Jigs

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Biopharmaceutical Tools, Molds, Dies, Jigs (Full Value Factors Given Only), Life: AH581 Table 9.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	N/A	N/A	88
2021	N/A	N/A	84
2020	N/A	N/A	76
2019	N/A	N/A	63
2018	N/A	N/A	51
2017	N/A	N/A	41
2016	N/A	N/A	31
2015	N/A	N/A	22
2014	N/A	N/A	16
2013	N/A	N/A	13
Prior	N/A	N/A	13

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C17

CONTRA COSTA COUNTY

BUSINESS LHI FROM IMPS

2023-2024

Factors are based on AH581. Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors. Trend: Commercial, Life: 15 Yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.94	94
2021	115	0.88	101
2020	125	0.82	103
2019	126	0.76	96
2018	130	0.70	91
2017	135	0.64	86
2016	138	0.58	80
2015	137	0.52	71
2014	138	0.46	63
2013	140	0.41	57
2012	142	0.35	50
2011	145	0.31	45
2010	149	0.26	39
2009	149	0.22	33
2008	153	0.19	29
2007	158	0.15	24
2006	166	0.13	22
2005	173	0.11	19
2004	185	0.10	19
Prior	185	0.10	19

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C18

CONTRA COSTA COUNTY

Computers - LAN (Local Area Network) & Mainframes

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Computer Valuation Factors (Full Value Factors Given Only), Life: AH581 Table 7

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	N/A	N/A	73
2021	N/A	N/A	47
2020	N/A	N/A	30
2019	N/A	N/A	19
2018	N/A	N/A	12
2017	N/A	N/A	8
2016	N/A	N/A	5
2015	N/A	N/A	3
2014	N/A	N/A	2
Prior	N/A	N/A	2

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C19

CONTRA COSTA COUNTY

Computers - Personal Computers

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Computer Valuation Factors (Full Value Factors Given Only), Life: AH581 Table 7

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	N/A	N/A	54
2021	N/A	N/A	39
2020	N/A	N/A	24
2019	N/A	N/A	15
2018	N/A	N/A	10
2017	N/A	N/A	6
2016	N/A	N/A	4
2015	N/A	N/A	2
Prior	N/A	N/A	2

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C20

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (New) - Except Harvesters

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment New (AH581 Table 6).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.78	78
2021	114	0.70	80
2020	121	0.64	77
2019	124	0.58	72
2018	127	0.52	66
2017	129	0.47	61
2016	131	0.42	55
2015	132	0.38	50
2014	133	0.34	45
2013	136	0.30	41
2012	137	0.27	37
2011	140	0.25	35
2010	144	0.23	33
2009	147	0.22	32
2008	152	0.20	30
2007	159	0.18	29
Prior	159	0.18	29

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C21

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (Used) - Except Harvesters

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Used (AH581 Table 6).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.92	92
2021	114	0.82	93
2020	121	0.75	91
2019	124	0.68	84
2018	127	0.62	79
2017	129	0.56	72
2016	131	0.50	66
2015	132	0.45	59
2014	133	0.40	53
2013	136	0.36	49
2012	137	0.32	44
2011	140	0.30	42
2010	144	0.28	40
2009	147	0.26	38
2008	152	0.23	35
2007	159	0.21	33
2006	164	0.19	31
2005	168	0.17	29
Prior	168	0.17	29

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C22

CONTRA COSTA COUNTY

Wind Machines (Agricultural) - for Vineyards

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: 25 Years. Min. % Good: 11% (Fixed Agricultural Equipment Min. % Good Factor)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.97	97
2021	114	0.94	107
2020	121	0.90	109
2019	124	0.87	108
2018	127	0.84	107
2017	129	0.80	103
2016	131	0.77	101
2015	132	0.74	98
2014	133	0.70	93
2013	136	0.67	91
2012	137	0.63	86
2011	140	0.60	84
2010	144	0.56	81
2009	147	0.53	78
2008	152	0.50	76
2007	159	0.46	73
2006	164	0.43	71
2005	168	0.40	67
2004	177	0.37	65
2003	182	0.34	62
2002	185	0.31	57
2001	188	0.28	53
2000	191	0.26	50
1999	193	0.23	44
1998	195	0.21	41
1997	197	0.19	37
1996	200	0.17	34
1995	205	0.15	31
1994	214	0.14	30
1993	219	0.12	26
1992	226	0.11	25
Prior	202	0.11	22

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C23

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 7 yrs. Minimum Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.86	86
2021	115	0.72	83
2020	125	0.58	73
2019	126	0.46	58
2018	130	0.34	44
2017	135	0.24	32
2016	138	0.17	23
2015	137	0.11	15
2014	138	0.10	14
Prior	138	0.10	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C24

CONTRA COSTA COUNTY

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 9 yrs. Minimum Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.89	89
2021	115	0.78	90
2020	125	0.68	85
2019	126	0.57	72
2018	130	0.48	62
2017	135	0.38	51
2016	138	0.30	41
2015	137	0.23	32
2014	138	0.17	23
2013	140	0.13	18
2012	142	0.10	14
Prior	142	0.10	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C25

CONTRA COSTA COUNTY

COPIERS

(Document Processor Equipment)

2023-2024

Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Document Processor Valuation Factors AH581 Table 10. Minimum % Good: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	N/A	0.58	0.58
2021	N/A	0.47	0.47
2020	N/A	0.32	0.32
2019	N/A	0.28	0.28
2018	N/A	0.23	0.23
2017	N/A	0.19	0.19
2016	N/A	0.15	0.15
2015	N/A	0.13	0.13
2014	N/A	0.10	0.10
2013	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C26

CONTRA COSTA COUNTY

Construction Mobile Equipment (Average)

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction. % Good: Construction Mobile Equipment Average (AH581 Table 5)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.83	83
2021	108	0.74	80
2020	113	0.67	76
2019	115	0.62	71
2018	120	0.57	68
2017	122	0.53	65
2016	123	0.47	58
2015	124	0.43	53
2014	125	0.39	49
2013	127	0.35	44
2012	131	0.31	41
2011	136	0.29	39
2010	140	0.27	38
2009	141	0.25	35
2008	145	0.23	33
2007	149	0.21	31
2006	153	0.18	28
2005	159	0.15	24
2004	169	0.13	22
2003	175	0.11	19
Prior	175	0.11	19

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

USE THIS TABLE WHEN TAXPAYER DOES NOT INDICATE WHETHER EQUIP PURCHASED WAS NEW OR USED (R&T 401.16)

Table C27

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (Average) - Except Harvesters

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Average (AH581 Table 6).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.85	85
2021	114	0.76	87
2020	121	0.70	85
2019	124	0.63	78
2018	127	0.57	72
2017	129	0.52	67
2016	131	0.46	60
2015	132	0.42	55
2014	133	0.37	49
2013	136	0.33	45
2012	137	0.30	41
2011	140	0.28	39
2010	144	0.26	37
2009	147	0.24	35
2008	152	0.22	33
2007	159	0.20	32
Prior	159	0.20	32

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

USE THIS TABLE WHEN TAXPAYER DOES NOT INDICATE WHETHER EQUIP PURCHASED WAS NEW OR USED (R&T 401.16)

Table C28

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (New) - Harvesters

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment New (AH581 Table 6).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.74	74
2021	114	0.64	73
2020	121	0.57	69
2019	124	0.50	62
2018	127	0.43	55
2017	129	0.38	49
2016	131	0.33	43
2015	132	0.29	38
2014	133	0.25	33
2013	136	0.21	29
2012	137	0.19	26
2011	140	0.17	24
2010	144	0.15	22
Prior	144	0.15	22

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C29

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (Used) - Harvesters

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Used (AH581 Table 6).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.90	90
2021	114	0.78	89
2020	121	0.69	83
2019	124	0.60	74
2018	127	0.53	67
2017	129	0.46	59
2016	131	0.40	52
2015	132	0.35	46
2014	133	0.30	40
2013	136	0.26	35
2012	137	0.23	32
2011	140	0.21	29
2010	144	0.18	26
2009	147	0.16	24
2008	152	0.14	21
2007	159	0.14	22
Prior	159	0.14	22

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C30

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (Average) - Harvesters

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Average (AH581 Table 6).

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	100	0.82	82
2021	114	0.71	81
2020	121	0.63	76
2019	124	0.55	68
2018	127	0.48	61
2017	129	0.42	54
2016	131	0.37	48
2015	132	0.32	42
2014	133	0.28	37
2013	136	0.24	33
2012	137	0.21	29
2011	140	0.19	27
2010	144	0.17	24
Prior	144	0.17	24

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

USE THIS TABLE WHEN TAXPAYER DOES NOT INDICATE WHETHER EQUIP PURCHASED WAS NEW OR USED (R&T 401.16)

Table C31

CONTRA COSTA COUNTY

Offset Lithographic Printing Presses (Sheet Fed)

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Offset Lithographic Printing Presses (Full Value Factors Given Only), Life: AH581 Table 11. **Do not use this table for plateless/non-impact (digital/quick printing) and web fed printing presses. Also do not use for "pre-press" or "post-press" equipment.**

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2022	N/A	N/A	91
2021	N/A	N/A	82
2020	N/A	N/A	74
2019	N/A	N/A	66
2018	N/A	N/A	58
2017	N/A	N/A	50
2016	N/A	N/A	43
2015	N/A	N/A	37
2014	N/A	N/A	31
2013	N/A	N/A	23
2012	N/A	N/A	20
2011	N/A	N/A	17
2010	N/A	N/A	13
Prior	N/A	N/A	10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C32

CONTRA COSTA COUNTY

Set Top Boxes

2023-2024

Factors are based on CAA Position Paper 17-001. Used on set top boxes used in cable and satellite television. Lifting study completed by CAA in August 2015. Minimum % Good: 2%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	N/A	N/A	68
2021	N/A	N/A	47
2020	N/A	N/A	31
2019	N/A	N/A	19
2018	N/A	N/A	11
2017	N/A	N/A	6
2016	N/A	N/A	2
Prior	N/A	N/A	2

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C33

CONTRA COSTA COUNTY

Electronic Slot Machines

2023-2024

Factors are based on CAA Position Paper 23-001 and using the State of Nevada Department of Taxation Personal Property Manual.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	N/A	N/A	80
2021	N/A	N/A	59
2020	N/A	N/A	42
2019	N/A	N/A	31
2018	N/A	N/A	23
2017	N/A	N/A	15
2016	N/A	N/A	6
Prior	N/A	N/A	6

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C34

CONTRA COSTA COUNTY

Manual Slot Machines & Other Gaming Equipment

2023-2024

Factors are based on CAA Position Paper 23-001 and using the State of Nevada Department of Taxation Personal Property Manual.

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	N/A	N/A	97
2021	N/A	N/A	86
2020	N/A	N/A	75
2019	N/A	N/A	66
2018	N/A	N/A	60
2017	N/A	N/A	52
2016	N/A	N/A	47
2015	N/A	N/A	41
2014	N/A	N/A	36
2013	N/A	N/A	31
2012	N/A	N/A	26
2011	N/A	N/A	22
2010	N/A	N/A	18
2009	N/A	N/A	13
2008	N/A	N/A	7
Prior	N/A	N/A	7

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U4

CONTRA COSTA COUNTY

Untrended - 4 Yrs.

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 4 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	N/A	0.74	0.74
2021	N/A	0.51	0.51
2020	N/A	0.31	0.31
2019	N/A	0.16	0.16
2018	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U5

CONTRA COSTA COUNTY

Untrended - 5 Yrs.

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 5 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	N/A	0.80	0.80
2021	N/A	0.60	0.60
2020	N/A	0.43	0.43
2019	N/A	0.28	0.28
2018	N/A	0.16	0.16
2017	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U6

CONTRA COSTA COUNTY

Untrended - 6 Yrs.

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 6 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	N/A	0.83	0.83
2021	N/A	0.67	0.67
2020	N/A	0.51	0.51
2019	N/A	0.37	0.37
2018	N/A	0.26	0.26
2017	N/A	0.16	0.16
2016	N/A	0.10	0.10
2015	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U8

CONTRA COSTA COUNTY

Untrended - 8 Yrs.

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 8 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	N/A	0.88	0.88
2021	N/A	0.75	0.75
2020	N/A	0.63	0.63
2019	N/A	0.52	0.52
2018	N/A	0.41	0.41
2017	N/A	0.32	0.32
2016	N/A	0.24	0.24
2015	N/A	0.17	0.17
2014	N/A	0.12	0.12
2013	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U10

CONTRA COSTA COUNTY

Untrended - 10 Yrs.

2023-2024

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 10 yrs. Min. Percent Good Factor: 10%

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2022	N/A	0.90	0.90
2021	N/A	0.81	0.81
2020	N/A	0.71	0.71
2019	N/A	0.62	0.62
2018	N/A	0.53	0.53
2017	N/A	0.44	0.44
2016	N/A	0.36	0.36
2015	N/A	0.29	0.29
2014	N/A	0.23	0.23
2013	N/A	0.17	0.17
2012	N/A	0.13	0.13
2011	N/A	0.10	0.10
2010	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table K

CONTRA COSTA COUNTY

MISCELLANEOUS BUILDINGS AND LAND IMPROVEMENTS

2023-2024

The following table is based on the 1975 Year SBE Construction Cost Index (B-7) for Miscellaneous Buildings and Improvements, and an average 25 year economic Cost indexing and depreciation are consolidated into a present value factor with a 1975 base. These factors are further adjusted upward by the annual CPI percentage maximum allowed under article XIII A of the California State Constitution. The result is a full value factor which is to be applied to historical cost for an estimate of full value.

<u>Effective Year</u>	<u>1975 Full Value Factor</u>	<u>Jarvis-Gann Factor</u>	<u>Full Value Factor</u>
2022	1.00	1.02000	1.02000
2021	1.00	1.04040	1.04040
2020	1.00	1.05118	1.05118
2019	1.00	1.07220	1.07220
2018	1.00	1.09364	1.09364
2017	1.00	1.11551	1.11551
2016	1.00	1.13782	1.13782
2015	1.00	1.15520	1.15520
2014	1.00	1.17825	1.17825
2013	1.00	1.18362	1.18362
2012	1.00	1.20729	1.20729
2011	1.00	1.23144	1.23144
2010	1.00	1.24070	1.24070
2009	1.00	1.23776	1.23776
2008	1.00	1.26251	1.26251
2007	1.00	1.28778	1.28778
2006	1.00	1.31352	1.31352
2005	1.00	1.33979	1.33979
2004	1.00	1.36658	1.36658
2003	1.00	1.39211	1.39211
2002	1.00	1.41995	1.41995
2001	1.00	1.44834	1.44834
2000	1.00	1.47731	1.47731
1999	1.00	1.50685	1.50685
1998	1.00	1.53479	1.53479
1997	1.00	1.56549	1.56549
1996	1.00	1.59680	1.59680
1995	1.00	1.61441	1.61441
1994	1.00	1.63379	1.63379
1993	1.00	1.66648	1.66648
1992	1.00	1.69979	1.69979
1991	1.00	1.73357	1.73357
1990	1.00	1.76853	1.76853
1989	1.00	1.80351	1.80351
1988	1.00	1.83955	1.83955

1987	1.00	1.87658	1.87658
1986	1.00	1.91418	1.91418
1985	1.00	1.95225	1.95225
1984	1.00	1.99126	1.99126
1983	1.00	2.03128	2.03128
1982	1.00	2.05137	2.05137
1981	1.00	2.09235	2.09235
1980	1.00	2.13425	2.13425
1979	1.00	2.17708	2.17708
1978	1.00	2.22067	2.22067
1977	1.00	2.26471	2.26471
1976	1.00	2.31018	2.31018
1975	1.00	2.35650	2.35650
1974	1.10	2.35650	2.59215
1973	1.13	2.35650	2.66285
1972	1.18	2.35650	2.78067
1971	1.22	2.35650	2.87493
1970	1.21	2.35650	2.85137
1969	1.19	2.35650	2.80424
1968	1.21	2.35650	2.85137
1967	1.18	2.35650	2.78067
1966	1.15	2.35650	2.70998
1965	1.09	2.35650	2.56859
1964	1.05	2.35650	2.47433
1963	0.99	2.35650	2.33294
1962	0.97	2.35650	2.28581
1961	0.93	2.35650	2.19155
1960	0.93	2.35650	2.19155
1959	0.95	2.35650	2.23868
1958	0.95	2.35650	2.23868
1957	0.96	2.35650	2.26224
1956	0.99	2.35650	2.33294
Prior	1.02	2.35650	2.40363

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table L

CONTRA COSTA COUNTY
MAJOR BUILDINGS & STRUCTURES

2023-2024

The following table is based on the 1975 Year SBE Composite Construction Cost indexes (B2-6) for Major Buildings and construction types, and an average 40 year economic life Cost indexing and depreciation are consolidated into a present value factor with a 1975 base. These factors are further adjusted upward by the annual CPI percentage maximum allowed under article XIII A of the California State Constitution. The result is a full value factor which is to be applied to historical cost for an estimate of full value.

<u>Effective Year</u>	<u>1975 Full Value Factor</u>	<u>Jarvis-Gann Factor</u>	<u>Full Value Factor</u>
2022	1.00	1.02000	1.02000
2021	1.00	1.04040	1.04040
2020	1.00	1.05118	1.05118
2019	1.00	1.07220	1.07220
2018	1.00	1.09364	1.09364
2017	1.00	1.11551	1.11551
2016	1.00	1.13782	1.13782
2015	1.00	1.15520	1.15520
2014	1.00	1.17825	1.17825
2013	1.00	1.18362	1.18362
2012	1.00	1.20729	1.20729
2011	1.00	1.23144	1.23144
2010	1.00	1.24070	1.24070
2009	1.00	1.23776	1.23776
2008	1.00	1.26251	1.26251
2007	1.00	1.28778	1.28778
2006	1.00	1.31352	1.31352
2005	1.00	1.33979	1.33979
2004	1.00	1.36658	1.36658
2003	1.00	1.39211	1.39211
2002	1.00	1.41995	1.41995
2001	1.00	1.44834	1.44834
2000	1.00	1.47731	1.47731
1999	1.00	1.50685	1.50685
1998	1.00	1.53479	1.53479
1997	1.00	1.56549	1.56549
1996	1.00	1.59680	1.59680
1995	1.00	1.61441	1.61441
1994	1.00	1.63379	1.63379
1993	1.00	1.66648	1.66648
1992	1.00	1.69979	1.69979
1991	1.00	1.73357	1.73357
1990	1.00	1.76853	1.76853
1989	1.00	1.80351	1.80351
1988	1.00	1.83955	1.83955

1987	1.00	1.87658	1.87658
1986	1.00	1.91418	1.91418
1985	1.00	1.95225	1.95225
1984	1.00	1.99126	1.99126
1983	1.00	2.03128	2.03128
1982	1.00	2.05137	2.05137
1981	1.00	2.09235	2.09235
1980	1.00	2.13425	2.13425
1979	1.00	2.17708	2.17708
1978	1.00	2.22067	2.22067
1977	1.00	2.26471	2.26471
1976	1.00	2.31018	2.31018
1975	1.00	2.35650	2.35650
1974	1.11	2.35650	2.61572
1973	1.19	2.35650	2.80424
1972	1.27	2.35650	2.99276
1971	1.35	2.35650	3.18128
1970	1.41	2.35650	3.32267
1969	1.45	2.35650	3.41693
1968	1.49	2.35650	3.51119
1967	1.55	2.35650	3.65258
1966	1.58	2.35650	3.72327
1965	1.57	2.35650	3.69971
1964	1.57	2.35650	3.69971
1963	1.57	2.35650	3.69971
1962	1.56	2.35650	3.67614
1961	1.54	2.35650	3.62901
1960	1.53	2.35650	3.60545
1959	1.52	2.35650	3.58188
1958	1.50	2.35650	3.53475
1957	1.50	2.35650	3.53475
1956	1.54	2.35650	3.62901
1955	1.53	2.35650	3.60545
1954	1.48	2.35650	3.48762
1953	1.48	2.35650	3.48762
1952	1.46	2.35650	3.44049
1951	1.48	2.35650	3.48762
1950	1.50	2.35650	3.53475
1949	1.46	2.35650	3.44049
1948	1.61	2.35650	3.79397
1947	1.90	2.35650	4.47735
1946	2.16	2.35650	5.09004
1945	2.22	2.35650	5.23143
Prior	2.29	2.35650	5.39639

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table N
CONTRA COSTA COUNTY
100% VALUE BUSINESS PROPERTY
2023-2024

<u>Effective Year</u>	<u>Full Value Factor</u>
2022	1.00
2021	1.00
2020	1.00
2019	1.00
2018	1.00
2017	1.00
2016	1.00
2015	1.00
2014	1.00
Prior	1.00

Table R

CONTRA COSTA COUNTY

50% RESTAURANT CHINAWARE

2023-2024

<u>Effective Year</u>	<u>Full Value Factor</u>
2022	0.50
2021	0.50
2020	0.50
2019	0.50
2018	0.50
2017	0.50
2016	0.50
2015	0.50
Prior	0.50

Table T

CONTRA COSTA COUNTY

100% REALTY RESPONSIBILITY

2023-2024

<u>Effective Year</u>	<u>Full Value Factor</u>
2022	0.00
2021	0.00
2020	0.00
2019	0.00
2018	0.00
2017	0.00
2016	0.00
2015	0.00
2014	0.00
2013	0.00
Prior	0.00

Table W

CONTRA COSTA COUNTY

WIND GENERATORS
15 YEAR SERVICE LIFE
(CLASSIFY AS 100% FIXTURES)

2023-2024

<u>Yr. of Acq.</u>	<u>Trend Factor</u>	<u>% Good Factor</u>	<u>Value Factor</u>
2022	1.00	1.00	1.00
2021	1.00	0.95	0.95
2020	1.00	0.91	0.91
2019	0.99	0.85	0.84
2018	0.99	0.80	0.79
2017	0.98	0.75	0.74
2016	0.97	0.70	0.68
2015	0.94	0.64	0.60
2014	0.91	0.59	0.54
2013	0.88	0.53	0.47
2012	0.81	0.48	0.39
2011	0.74	0.42	0.31
2010	0.60	0.37	0.22
2009	0.46	0.32	0.15
Prior	0.28	0.32	0.09

Table Y

CONTRA COSTA COUNTY

100% PROPOSITION 13 ANNUAL 2% IMPROVEMENTS

2023-2024

<u>Effective Year</u>	<u>Full Value Factor</u>
2022	1.02000
2021	1.04040
2020	1.05118
2019	1.07220
2018	1.09364
2017	1.11551
2016	1.13782
2015	1.15520
2014	1.17825
2013	1.18362
2012	1.20729
2011	1.23144
2010	1.24070
2009	1.23776
2008	1.26251
2007	1.28778
2006	1.31352
2005	1.33979
2004	1.36658
2003	1.39211
2002	1.41995
2001	1.44834
2000	1.47731
1999	1.50685
1998	1.53479
1997	1.56549
1996	1.59680
1995	1.61441
1994	1.63379
1993	1.66648
1992	1.69979
1991	1.73357
1990	1.76853
1989	1.80351
1988	1.83955
1987	1.87658
1986	1.91418
1985	1.95225
1984	1.99126
1983	2.03128
1982	2.05137
1981	2.09235
1980	2.13425
1979	2.17708
1978	2.22067
1977	2.26471
1976	2.31018
1975	2.35650