



Sierra County 2023 Personal Property Factor Tables

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AG0	AGE	TREND	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1	1.00	1.00	2022

NOTE: All Items Are Valued At 100% of Cost and Factored to 100%

All Horses Are Given Current Year Age (I.E. 2022 For 1995)

EXAMPLE: \$1000 * 1.00=\$1000

AG1	AGE	TREND	%GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.97	0.97	2022
2021	2	1.14	0.94	1.07	2021
2020	3	1.21	0.90	1.09	2020
2019	4	1.24	0.87	1.08	2019
2018	5	1.27	0.84	1.07	2018
2017	6	1.29	0.80	1.03	2017
2016	7	1.31	0.77	1.01	2016
2015	8	1.32	0.74	0.98	2015
2014	9	1.33	0.70	0.93	2014
2013	10	1.36	0.67	0.91	2013
2012	11	1.37	0.63	0.86	2012
2011	12	1.40	0.60	0.84	2011
2010	13	1.44	0.56	0.81	2010
2009	14	1.47	0.53	0.78	2009
2008	15	1.52	0.50	0.76	2008
2007	16	1.59	0.46	0.73	2007
2006	17	1.64	0.43	0.71	2006
2005	18	1.68	0.40	0.67	2005
2004	19	1.77	0.37	0.65	2004
2003	20	1.82	0.34	0.62	2003
2002	21	1.85	0.31	0.57	2002
2001	22	1.88	0.28	0.53	2001
2000	23	1.91	0.26	0.50	2000
1999	24	1.93	0.23	0.44	1999
1998	25	1.95	0.19	0.37	1998
1997	26	1.97	0.17	0.33	1997
1996	27	2.00	0.15	0.30	1996
1995	28	2.05	0.14	0.29	1995
1994	29	2.14	0.12	0.26	1994
1993	30	2.19	0.11	0.24	1993
1992	31	2.26	0.11	0.25	1992

AND BEFORE

NOTE: CAA Recommends minimum 11% Good
Use AH581 Table 3 Agricultural
Use AH581 Table 4, 25 Years

AG2	AGE	TREND	%GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.94	0.94	2022
2021	2	1.14	0.88	1.00	2021
2020	3	1.21	0.82	0.99	2020
2019	4	1.24	0.76	0.94	2019
2018	5	1.27	0.70	0.89	2018
2017	6	1.29	0.64	0.83	2017
2016	7	1.31	0.58	0.76	2016
2015	8	1.32	0.52	0.69	2015
2014	9	1.33	0.46	0.61	2014
2013	10	1.36	0.41	0.56	2013
2012	11	1.37	0.35	0.48	2012
2011	12	1.40	0.31	0.43	2011
2010	13	1.44	0.26	0.37	2010
2009	14	1.47	0.22	0.32	2009
2008	15	1.52	0.19	0.29	2008
2007	16	1.59	0.15	0.24	2007
2006	17	1.64	0.13	0.21	2006
2005	18	1.68	0.11	0.18	2005
2004	19	1.77	0.11	0.19	2004

AND BEFORE

NOTE: 11% Good Is Based On Recommended Salvage By CAA
Use CAA Table 3, Agricultural Index Factors for Trend
Use CAA Table 4

AGN	AGE	TREND	%GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.78	0.78	2022
2021	2	1.14	0.70	0.80	2021
2020	3	1.21	0.64	0.77	2020
2019	4	1.24	0.58	0.72	2019
2018	5	1.27	0.52	0.66	2018
2017	6	1.29	0.47	0.61	2017
2016	7	1.31	0.42	0.55	2016
2015	8	1.32	0.38	0.50	2015
2014	9	1.33	0.34	0.45	2014
2013	10	1.36	0.30	0.41	2013
2012	11	1.37	0.27	0.37	2012
2011	12	1.40	0.25	0.35	2011
2010	13	1.44	0.23	0.33	2010
2009	14	1.47	0.22	0.32	2009
2008	15	1.52	0.18	0.27	2008
2007	16	1.59	0.18	0.29	2007
2006	17	1.64	0.15	0.25	2006
2005	18	1.68	0.11	0.18	2005
2004	19	1.77	0.11	0.19	2004

AND BEFORE

NOTE: 11% Good Is Based On Recommended Salvage By CAA
 Use AH 581 Table 3, Agricultural Index Factors for Trend
 Use Table 6, AH 581

ATM	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.90	0.90	2022
2021	2	1.15	0.81	0.93	2021
2020	3	1.25	0.71	0.89	2020
2019	4	1.26	0.62	0.78	2019
2018	5	1.30	0.53	0.69	2018
2017	6	1.35	0.44	0.59	2017
2016	7	1.38	0.36	0.50	2016
2015	8	1.37	0.29	0.40	2015
2014	9	1.38	0.23	0.32	2014
2013	10	1.40	0.17	0.24	2013
2012	11	1.42	0.13	0.18	2012
2011	12	1.45	0.10	0.15	2011

AND BEFORE

NOTE: Use CAA, Table 1 Comm'l Equipment Index Factors for Trend
 Use AH581, Table 4, 15 Year Life for % Good
 No Minimum Percent Good Intended.
 10 Year Life
 12 Year Depreciation

AGU	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.92	0.92	2022
2021	2	1.14	0.82	0.93	2021
2020	3	1.21	0.75	0.91	2020
2019	4	1.24	0.68	0.84	2019
2018	5	1.27	0.62	0.79	2018
2017	6	1.29	0.56	0.72	2017
2016	7	1.31	0.50	0.66	2016
2015	8	1.32	0.45	0.59	2015
2014	9	1.33	0.40	0.53	2014
2013	10	1.36	0.36	0.49	2013
2012	11	1.37	0.32	0.44	2012
2011	12	1.40	0.30	0.42	2011
2010	13	1.44	0.28	0.40	2010
2009	14	1.47	0.26	0.38	2009
2008	15	1.52	0.23	0.35	2008
2007	16	1.59	0.21	0.33	2007
2006	17	1.64	0.19	0.31	2006
2005	18	1.68	0.17	0.29	2005
2004	19	1.77	0.16	0.28	2004
2003	20	1.82	0.11	0.20	2003

AND BEFORE

NOTE: 11% Good Is Based On Recommended Salvage By CAA
 Use AH581 Table 3, Agricultural Equipment Index Factors for Trend
 Use AH581 Table 6 Used for % Good

BK5	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.94	0.94	2022
2021	2	1.15	0.88	1.01	2021
2020	3	1.25	0.82	1.03	2020
2019	4	1.26	0.76	0.96	2019
2018	5	1.30	0.70	0.91	2018
2017	6	1.35	0.64	0.86	2017
2016	7	1.38	0.58	0.80	2016
2015	8	1.37	0.52	0.71	2015
2014	9	1.38	0.46	0.63	2014
2013	10	1.40	0.41	0.57	2013
2012	11	1.42	0.35	0.50	2012
2011	12	1.45	0.31	0.45	2011
2010	13	1.49	0.26	0.39	2010
2009	14	1.49	0.22	0.33	2009
2008	15	1.53	0.19	0.29	2008
2007	16	1.58	0.15	0.24	2007
2006	17	1.66	0.13	0.22	2006
2005	18	1.73	0.11	0.19	2005
2004	19	1.85	0.09	0.17	2004

AND BEFORE

NOTE: Use CAA, Table 1 Comm'l Equipment Index Factors for Trend
 Use AH581, Table 4, 15 Year Life for % Good
 No Minimum Percent Good Intended
 15 Year Life
 19 Year Depreciation

TMD	AGE	TREND.	%GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	1.00	1.00	2022
2021	2	1.00	1.10	1.10	2021
2020	3	1.00	1.29	1.29	2020
2019	4	1.00	1.36	1.36	2019
2018	5	1.00	1.42	1.42	2018
AND BEFORE					

NOTE: Appraiser Compiled Study Via Nada Guide

CE1	AGE	TREND.	% GOOD	2023 FACTORS	YEAR ACQUIRED
2022	1	1.00	0.58	0.58	2022
2021	2	1.00	0.47	0.47	2021
2020	3	1.00	0.32	0.32	2020
2019	4	1.00	0.28	0.28	2019
2018	5	1.00	0.23	0.23	2018
2017	6	1.00	0.19	0.19	2017
2016	7	1.00	0.15	0.15	2016
2015	8	1.00	0.13	0.13	2015
2014	9	1.00	0.10	0.10	2014
2013	10	1.00	0.10	0.10	2013

AND BEFORE

NOTE: Use AH 581, Table 10
No Minimum Percent Good Intended

CE6	AGE	TREND.	% GOOD	2023 FACTORS	YEAR ACQUIRED
2022	1	1.00	0.54	0.54	2022
2021	2	1.00	0.39	0.39	2021
2020	3	1.00	0.24	0.24	2020
2019	4	1.00	0.15	0.15	2019
2018	5	1.00	0.10	0.10	2018
2017	6	1.00	0.06	0.06	2017
2016	7	1.00	0.04	0.04	2016
2015	8	1.00	0.02	0.02	2015
2014	9	1.00	0.02	0.02	2014

AND BEFORE

NOTE: Use AH581, Table 7 Non Production Computer Valuation Factors
 No Minimum Percent Good Intended

CN1	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.92	0.92	2022
2021	2	1.08	0.84	0.91	2021
2020	3	1.13	0.76	0.86	2020
2019	4	1.15	0.69	0.79	2019
2018	5	1.20	0.61	0.73	2018
2017	6	1.22	0.54	0.66	2017
2016	7	1.23	0.46	0.57	2016
2015	8	1.24	0.40	0.50	2015
2014	9	1.25	0.33	0.41	2014
2013	10	1.27	0.27	0.34	2013
2012	11	1.31	0.22	0.29	2012
2011	12	1.36	0.18	0.24	2011
2010	13	1.40	0.14	0.20	2010
2009	14	1.41	0.11	0.16	2009
2008	15	1.45	0.10	0.15	2008
AND BEFORE					

NOTE: Use BOE AH581, Table 3 Cons't Equipment Index Factors for Trend
Use BOE AH581, Table 4, 12 years
No Minimum Percent Good Intended

CN2	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.97	0.97	2022
2021	2	1.15	0.94	1.08	2021
2020	3	1.25	0.90	1.13	2020
2019	4	1.26	0.87	1.10	2019
2018	5	1.30	0.84	1.09	2018
2017	6	1.35	0.80	1.08	2017
2016	7	1.38	0.77	1.06	2016
2015	8	1.37	0.74	1.01	2015
2014	9	1.38	0.70	0.97	2014
2013	10	1.40	0.67	0.94	2013
2012	11	1.42	0.63	0.89	2012
2011	12	1.45	0.60	0.87	2011
2010	13	1.49	0.56	0.83	2010
2009	14	1.49	0.53	0.79	2009
2008	15	1.53	0.50	0.77	2008
2007	16	1.58	0.46	0.73	2007
2006	17	1.66	0.43	0.71	2006
2005	18	1.73	0.40	0.69	2005
2004	19	1.85	0.37	0.68	2004
2003	20	1.91	0.34	0.65	2003
2002	21	1.93	0.31	0.60	2002
2001	22	1.95	0.28	0.55	2001
2000	23	1.96	0.26	0.51	2000
1999	24	2.00	0.23	0.46	1999
1998	25	2.00	0.21	0.42	1998
AND BEFORE					

NOTE: Use BOE AH581, Table 1 Commercial Index
Use BOE AH581, Table 4, 25 years
No Minimum Percent Good Intended

CNN	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.74	0.74	2022
2021	2	1.08	0.66	0.71	2021
2020	3	1.13	0.60	0.68	2020
2019	4	1.15	0.55	0.63	2019
2018	5	1.20	0.51	0.61	2018
2017	6	1.22	0.47	0.57	2017
2016	7	1.23	0.42	0.52	2016
2015	8	1.24	0.38	0.47	2015
2014	9	1.25	0.35	0.44	2014
2013	10	1.27	0.31	0.39	2013
2012	11	1.31	0.28	0.37	2012
2011	12	1.36	0.26	0.35	2011
2010	13	1.40	0.24	0.34	2010
2009	14	1.41	0.22	0.31	2009
2008	15	1.45	0.20	0.29	2008
2007	16	1.49	0.19	0.28	2007
2006	17	1.53	0.16	0.24	2006
2005	18	1.59	0.13	0.21	2005
2004	19	1.69	0.12	0.20	2004
2003	20	1.75	0.11	0.19	2003

AND BEFORE

NOTE: Use BOE AH581, Table 3 Cons't Equipment Index Factors for Trend
Use BOE AH581, Table 5 Construction Mobile Equipment (New)
No Minimum Percent Good Intended

CNU	AGE	TREND.	%GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.91	0.91	2022
2021	2	1.08	0.81	0.87	2021
2020	3	1.13	0.74	0.84	2020
2019	4	1.15	0.68	0.78	2019
2018	5	1.20	0.62	0.74	2018
2017	6	1.22	0.58	0.71	2017
2016	7	1.23	0.52	0.64	2016
2015	8	1.24	0.47	0.58	2015
2014	9	1.25	0.43	0.54	2014
2013	10	1.27	0.38	0.48	2013
2012	11	1.31	0.34	0.45	2012
2011	12	1.36	0.32	0.44	2011
2010	13	1.40	0.29	0.41	2010
2009	14	1.41	0.27	0.38	2009
2008	15	1.45	0.25	0.36	2008
2007	16	1.49	0.23	0.34	2007
2006	17	1.53	0.20	0.31	2006
2005	18	1.59	0.17	0.27	2005
2004	19	1.69	0.13	0.22	2004
2003	20	1.75	0.11	0.19	2003
2002	21	1.78	0.09	0.16	2002

AND BEFORE

NOTE: Use BOE AH581, Table 3 Construction Equipment Index Factors for Trend
Use BOE AH581, Table 5 Construction Equipment for (Used)
No Minimum Percent Good Intended

FCV	AGE	TREND.	%GOOD	2023 FACTOR	YEAR ACQUIRED
2022	-	1.00	1.00	1.00	2022

All Properties With FCV Code Use A Trend Factor of 1.00 and
A Percent Good of 100% For A Current Year Factor of 1.00.

GR5	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.92	0.92	2022
2021	2	1.15	0.84	0.97	2021
2020	3	1.25	0.76	0.95	2020
2019	4	1.26	0.69	0.87	2019
2018	5	1.30	0.61	0.79	2018
2017	6	1.35	0.54	0.73	2017
2016	7	1.38	0.46	0.63	2016
2015	8	1.37	0.40	0.55	2015
2014	9	1.38	0.33	0.46	2014
2013	10	1.40	0.27	0.38	2013
2012	11	1.42	0.22	0.31	2012
2011	12	1.45	0.18	0.26	2011
2010	13	1.49	0.14	0.21	2010
2009	14	1.49	0.11	0.16	2009
2008	15	1.53	0.09	0.14	2008

AND BEFORE

NOTE: NO MINIMUM PERCENT GOOD INTENDED
 Use AH581, Table 1 Comm'l Index Factors for Trend
 Use AH581, Table 4 M&E for % Good (12 yr)
 12 Year Life
 15 Year Depreciation

GU2	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.97	0.97	2022
2021	2	1.15	0.94	1.08	2021
2020	3	1.25	0.90	1.13	2020
2019	4	1.26	0.87	1.10	2019
2018	5	1.30	0.84	1.09	2018
2017	6	1.35	0.80	1.08	2017
2016	7	1.38	0.77	1.06	2016
2015	8	1.37	0.74	1.01	2015
2014	9	1.38	0.70	0.97	2014
2013	10	1.40	0.67	0.94	2013
2012	11	1.42	0.63	0.89	2012
2011	12	1.45	0.60	0.87	2011
2010	13	1.49	0.56	0.83	2010
2009	14	1.49	0.53	0.79	2009
2008	15	1.53	0.50	0.77	2008
2007	16	1.58	0.46	0.73	2007
2006	17	1.66	0.43	0.71	2006
2005	18	1.73	0.40	0.69	2005
2004	19	1.85	0.37	0.68	2004
2003	20	1.91	0.34	0.65	2003
2002	21	1.93	0.31	0.60	2002
2001	22	1.95	0.28	0.55	2001
2000	23	1.96	0.26	0.51	2000
1999	24	2.00	0.23	0.46	1999
1998	25	2.00	0.21	0.42	1998
1997	26	2.02	0.19	0.38	1997
1996	27	2.05	0.17	0.35	1996
1995	28	2.08	0.15	0.31	1995
1994	29	2.15	0.14	0.30	1994
1993	30	2.21	0.12	0.27	1993
1992	31	2.26	0.11	0.25	1992

AND BEFORE

NOTE: No Minimum Percent Good Intended
 Use AH581, Table 1 Comm'l Index Factors for Trend
 Use AH581, Table 4 M&E for % Good
 25 Year Life
 31 Year Depreciation

H10	AGE	TREND	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.88	0.88	2022
2021	2	1.15	0.75	0.86	2021
2020	3	1.25	0.63	0.79	2020
2019	4	1.26	0.52	0.66	2019
2018	5	1.30	0.41	0.53	2018
2017	6	1.35	0.32	0.43	2017
2016	7	1.38	0.24	0.33	2016
2015	8	1.37	0.17	0.23	2015
2014	9	1.38	0.12	0.17	2014
2013	10	1.40	0.08	0.11	2013

AND BEFORE

NOTE: Use CAA, Table 1 Comm'l Equipment for Trend
 Use CAA, Table 4 M&E for % Good
 No Minimum Percent Good Intended
 8 Year Life
 10 Year Depreciation

H25	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.97	0.97	2022
2021	2	1.15	0.94	1.08	2021
2020	3	1.25	0.90	1.13	2020
2019	4	1.26	0.87	1.10	2019
2018	5	1.30	0.84	1.09	2018
2017	6	1.35	0.80	1.08	2017
2016	7	1.38	0.77	1.06	2016
2015	8	1.37	0.74	1.01	2015
2014	9	1.38	0.70	0.97	2014
2013	10	1.40	0.67	0.94	2013
2012	11	1.42	0.63	0.89	2012
2011	12	1.45	0.60	0.87	2011
2010	13	1.49	0.56	0.83	2010
2009	14	1.49	0.53	0.79	2009
2008	15	1.53	0.50	0.77	2008
2007	16	1.58	0.46	0.73	2007
2006	17	1.66	0.43	0.71	2006
2005	18	1.73	0.40	0.69	2005
2004	19	1.85	0.37	0.68	2004
2003	20	1.91	0.34	0.65	2003
2002	21	1.93	0.31	0.60	2002
2001	22	1.95	0.28	0.55	2001
2000	23	1.96	0.26	0.51	2000
1999	24	2.00	0.23	0.46	1999
1998	25	2.00	0.21	0.42	1998
1997	26	2.02	0.19	0.38	1997
1996	27	2.05	0.17	0.35	1996
1995	28	2.08	0.15	0.31	1995
1994	29	2.15	0.14	0.30	1994
1993	30	2.21	0.12	0.27	1993
1992	31	2.26	0.11	0.25	1992

AND BEFORE

NOTE: Use CAA, Table 1 Comm'l Equipment for Trend
 Use CAA, Table 4 M&E for % Good
 No Minimum Percent Good Intended
 25 Year Life
 31 Year Depreciation

I20	AGE	TREND.	%GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.96	0.96	2022
2021	2	1.12	0.92	1.03	2021
2020	3	1.21	0.87	1.05	2020
2019	4	1.22	0.83	1.01	2019
2018	5	1.25	0.78	0.98	2018
2017	6	1.28	0.74	0.95	2017
2016	7	1.30	0.70	0.91	2016
2015	8	1.30	0.65	0.85	2015
2014	9	1.31	0.61	0.80	2014
2013	10	1.33	0.56	0.74	2013
2012	11	1.34	0.52	0.70	2012
2011	12	1.36	0.48	0.65	2011
2010	13	1.40	0.44	0.62	2010
2009	14	1.40	0.40	0.56	2009
2008	15	1.41	0.36	0.51	2008
2007	16	1.47	0.32	0.47	2007
2006	17	1.51	0.29	0.44	2006
2005	18	1.56	0.26	0.41	2005
2004	19	1.62	0.23	0.37	2004
2003	20	1.69	0.20	0.34	2003
2002	21	1.69	0.17	0.29	2002
2001	22	1.69	0.15	0.25	2001
2000	23	1.70	0.13	0.22	2000
1999	24	1.72	0.12	0.21	1999
1998	25	1.73	0.10	0.17	1998

AND BEFORE

NOTE: Use CAA, Table 2 Industrial Index Factors
 Use CAA, Table 4 Machinery and Equipment Percent Good Factors
 No Minimum Percent Good Intended
 20 Year Life
 25 Year Depreciation

I2F	AGE	TREND.	%GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.96	0.96	2022
2021	2	1.12	0.92	1.03	2021
2020	3	1.21	0.87	1.05	2020
2019	4	1.22	0.83	1.01	2019
2018	5	1.25	0.78	0.98	2018
2017	6	1.28	0.74	0.95	2017
2016	7	1.30	0.70	0.91	2016
2015	8	1.30	0.65	0.85	2015
2014	9	1.31	0.61	0.80	2014
2013	10	1.33	0.56	0.74	2013
2012	11	1.34	0.52	0.70	2012
2011	12	1.36	0.48	0.65	2011
2010	13	1.40	0.44	0.62	2010
2009	14	1.40	0.40	0.56	2009
2008	15	1.41	0.36	0.51	2008
2007	16	1.47	0.32	0.47	2007
2006	17	1.51	0.29	0.44	2006
2005	18	1.56	0.26	0.41	2005
2004	19	1.62	0.23	0.37	2004
2003	20	1.69	0.20	0.34	2003
2002	21	1.69	0.17	0.29	2002
2001	22	1.69	0.15	0.25	2001
2000	23	1.70	0.13	0.22	2000
1999	24	1.72	0.12	0.21	1999
1998	25	1.73	0.10	0.17	1998

AND BEFORE

NOTE: Use CAA, Table 2 Industrial Index Factors
 Use CAA, Table 4 Machinery and Equipment Percent Good Factors
 No Minimum Percent Good Intended
 20 Year Life
 25 Year Depreciation

MD1	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.88	0.88	2022
2021	2	1.15	0.75	0.86	2021
2020	3	1.25	0.63	0.79	2020
2019	4	1.26	0.52	0.66	2019
2018	5	1.30	0.41	0.53	2018
2017	6	1.35	0.32	0.43	2017
2016	7	1.38	0.24	0.33	2016
2015	8	1.37	0.17	0.23	2015
2014	9	1.38	0.12	0.17	2014
2013	10	1.40	0.08	0.11	2013

AND BEFORE

NOTE: Use CAA, Table 1 Comm'l Equipment for Trend
 Use CAA, Table 4 M&E for % Good
 No Minimum Percent Good Intended
 8 Year Life
 10 Year Depreciation

MD2	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.92	0.92	2022
2021	2	1.15	0.84	0.97	2021
2020	3	1.25	0.76	0.95	2020
2019	4	1.26	0.69	0.87	2019
2018	5	1.30	0.61	0.79	2018
2017	6	1.35	0.54	0.73	2017
2016	7	1.38	0.46	0.63	2016
2015	8	1.37	0.40	0.55	2015
2014	9	1.38	0.33	0.46	2014
2013	10	1.40	0.27	0.38	2013
2012	11	1.42	0.22	0.31	2012
2011	12	1.45	0.18	0.26	2011
2010	13	1.49	0.14	0.21	2010
2009	14	1.49	0.11	0.16	2009
2008	15	1.53	0.09	0.14	2008
AND BEFORE					

NOTE: Use CAA, Table 1 Comm'l Equipment for Trend
 Use CAA, Table 4 M&E for % Good
 No Minimum Percent Good Intended
 12 Year Life
 15 Year Depreciation

ME5	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.94	0.94	2022
2021	2	1.12	0.88	0.99	2021
2020	3	1.21	0.82	0.99	2020
2019	4	1.22	0.76	0.93	2019
2018	5	1.25	0.70	0.88	2018
2017	6	1.28	0.64	0.82	2017
2016	7	1.30	0.58	0.75	2016
2015	8	1.30	0.52	0.68	2015
2014	9	1.31	0.46	0.60	2014
2013	10	1.33	0.41	0.55	2013
2012	11	1.34	0.35	0.47	2012
2011	12	1.36	0.31	0.42	2011
2010	13	1.40	0.26	0.36	2010
2009	14	1.40	0.22	0.31	2009
2008	15	1.41	0.19	0.27	2008
2007	16	1.47	0.15	0.22	2007
2006	17	1.51	0.13	0.20	2006
2005	18	1.56	0.11	0.17	2005
2004	19	1.62	0.09	0.15	2004
2003	20	1.69	0.07	0.12	2003

AND BEFORE

NOTE: Use CAA, Table 2 Industrial Equipment for Trend
 Use CAA, Table 4 M&E for % Good (15 yr)
 No Minimum Percent Good Intended.

MV5	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.90	0.90	2022
2021	2	1.15	0.81	0.93	2021
2020	3	1.25	0.71	0.89	2020
2019	4	1.26	0.62	0.78	2019
2018	5	1.30	0.53	0.69	2018
2017	6	1.35	0.44	0.59	2017
2016	7	1.38	0.36	0.50	2016
2015	8	1.37	0.29	0.40	2015
2014	9	1.38	0.23	0.32	2014
2013	10	1.40	0.17	0.24	2013
2012	11	1.42	0.13	0.18	2012
2011	12	1.45	0.10	0.15	2011

AND BEFORE

NOTE: Use AH581, Table 1 Comm'l Index Factor for Trend
 Use AH581, Table 4 M&E for % Good
 No Minimum Percent Good Intended
 10 Year Life
 12 Year Depreciation

MV5	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.94	0.94	2022
2021	2	1.15	0.88	1.01	2021
2020	3	1.25	0.82	1.03	2020
2019	4	1.26	0.76	0.96	2019
2018	5	1.30	0.70	0.91	2018
2017	6	1.35	0.64	0.86	2017
2016	7	1.38	0.58	0.80	2016
2015	8	1.37	0.52	0.71	2015
2014	9	1.38	0.46	0.63	2014
2013	10	1.40	0.41	0.57	2013
2012	11	1.42	0.35	0.50	2012
2011	12	1.45	0.31	0.45	2011
2010	13	1.49	0.26	0.39	2010
2009	14	1.49	0.22	0.33	2009
2008	15	1.53	0.19	0.29	2008
2007	16	1.58	0.15	0.24	2007
2006	17	1.66	0.13	0.22	2006
2005	18	1.73	0.11	0.19	2005
2004	19	1.85	0.09	0.17	2004

AND BEFORE

NOTE: Use AH581, Table 1 Comm'l Index Factor for Trend
 Use AH581, Table 4 M&E for % Good
 No Minimum Percent Good Intended
 15 Year Life
 19 Year Depreciation

OF2	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.92	0.92	2022
2021	2	1.15	0.84	0.97	2021
2020	3	1.25	0.76	0.95	2020
2019	4	1.26	0.69	0.87	2019
2018	5	1.30	0.61	0.79	2018
2017	6	1.35	0.54	0.73	2017
2016	7	1.38	0.46	0.63	2016
2015	8	1.37	0.40	0.55	2015
2014	9	1.38	0.33	0.46	2014
2013	10	1.40	0.27	0.38	2013
2012	11	1.42	0.22	0.31	2012
2011	12	1.45	0.18	0.26	2011
2010	13	1.49	0.14	0.21	2010
2009	14	1.49	0.11	0.16	2009
2008	15	1.53	0.09	0.14	2008

AND BEFORE

NOTE: Use AH581, Table 1 Comm'l Equipment Index for Trend
 Use AH581, Table 4 M&E for % Good
 No Minimum Percent Good Intended
 12 Year Life
 15 Year Depreciation

RS2	AGE	TREND	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.88	0.88	2022
2021	2	1.15	0.75	0.86	2021
2020	3	1.25	0.63	0.79	2020
2019	4	1.26	0.52	0.66	2019
2018	5	1.30	0.41	0.53	2018
2017	6	1.35	0.32	0.43	2017
2016	7	1.38	0.24	0.33	2016
2015	8	1.37	0.17	0.23	2015
2014	9	1.38	0.12	0.17	2014
2013	10	1.40	0.08	0.11	2013

AND BEFORE

NOTE: Use AH581, Table 1 Comm'l Equipment Index Factors for Trend
 Use AH581, Table 4 M&E for % Good
 No Minimum Percent Good Intended
 8 Year Life
 10 Year Depreciation

RS5	AGE	TREND.	%GOOD	2023 FACTORS	YEAR ACQUIRED
2022	1	1.00	0.94	0.94	2022
2021	2	1.15	0.88	1.01	2021
2020	3	1.25	0.82	1.03	2020
2019	4	1.26	0.76	0.96	2019
2018	5	1.30	0.70	0.91	2018
2017	6	1.35	0.64	0.86	2017
2016	7	1.38	0.58	0.80	2016
2015	8	1.37	0.52	0.71	2015
2014	9	1.38	0.46	0.63	2014
2013	10	1.40	0.41	0.57	2013
2012	11	1.42	0.35	0.50	2012
2011	12	1.45	0.31	0.45	2011
2010	13	1.49	0.26	0.39	2010
2009	14	1.49	0.22	0.33	2009
2008	15	1.53	0.19	0.29	2008

AND BEFORE

NOTE: Use AH581, Table 1 Comm'l Equipment Index Factors for Trend
 Use AH581, Table 4 M&E for % Good
 No Minimum Percent Good Intended
 12 Year Life
 15 Year Depreciation

RT5	AGE	TREND	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.92	0.92	2022
2021	2	1.15	0.84	0.97	2021
2020	3	1.25	0.76	0.95	2020
2019	4	1.26	0.69	0.87	2019
2018	5	1.30	0.61	0.79	2018
2017	6	1.35	0.54	0.73	2017
2016	7	1.38	0.46	0.63	2016
2015	8	1.37	0.40	0.55	2015
2014	9	1.38	0.33	0.46	2014
2013	10	1.40	0.27	0.38	2013
2012	11	1.42	0.22	0.31	2012
2011	12	1.45	0.18	0.26	2011
2010	13	1.49	0.14	0.21	2010
2009	14	1.49	0.11	0.16	2009
2008	15	1.53	0.09	0.14	2008

AND BEFORE

NOTE: Use AH581, Table 1 Comm'l Index for Trend
 Use AH581, Table 4 M&E for % Good
 No Minimum Percent Good Intended
 12 Year Life
 15 Year Depreciation

SB4	AGE	TREND	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.96	0.96	2022
2021	2	1.15	0.92	1.06	2021
2020	3	1.25	0.87	1.09	2020
2019	4	1.26	0.83	1.05	2019
2018	5	1.30	0.78	1.01	2018
2017	6	1.35	0.74	1.00	2017
2016	7	1.38	0.70	0.97	2016
2015	8	1.37	0.65	0.89	2015
2014	9	1.38	0.61	0.84	2014
2013	10	1.40	0.56	0.78	2013
2012	11	1.42	0.52	0.74	2012
2011	12	1.45	0.48	0.70	2011
2010	13	1.49	0.44	0.66	2010
2009	14	1.49	0.40	0.60	2009
2008	15	1.53	0.36	0.55	2008
2007	16	1.58	0.32	0.51	2007
2006	17	1.66	0.29	0.48	2006
2005	18	1.73	0.26	0.45	2005
2004	19	1.85	0.23	0.43	2004
2003	20	1.91	0.20	0.38	2003
2002	21	1.93	0.17	0.33	2002
2001	22	1.95	0.15	0.29	2001
2000	23	1.96	0.13	0.25	2000
1999	24	2.00	0.12	0.24	1999
1998	25	2.00	0.10	0.20	1998

AND BEFORE

NOTE: Use AH581, Table 1 Comm'l Index for Trend
 Use AH581, Table 4 M&E for % Good
 No Minimum Percent Good Intended
 20 Year Life
 25 Year Depreciation

2023 SUPPLIES
ALL AT CURRENT VALUE

JANUARY 1, 2023
Schedule ID: **SP0**
formerly **SP00**

LAURA MARSHALL
SIERRA COUNTY ASSESSOR

SP0	AGE	TREND	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	0	1.00	1.00	1.00	2022

All Supplies are current and given a 2022 year of acquisition.
All Supplies, coded "SP0" are valued at 100% of cost.
No Minimum Percent Good Intended

EXAMPLE: $\$500 * 1.00 * 1.00 = \500

SR1	AGE	TREND.	%GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.88	0.88	2022
2021	2	1.15	0.75	0.86	2021
2020	3	1.25	0.63	0.79	2020
2019	4	1.26	0.52	0.66	2019
2018	5	1.30	0.41	0.53	2018
2017	6	1.35	0.32	0.43	2017
2016	7	1.38	0.24	0.33	2016
2015	8	1.37	0.17	0.23	2015
2014	9	1.38	0.12	0.17	2014
2013	10	1.40	0.08	0.11	2013

AND BEFORE

NOTE: Use AH581, Table 1 Comm'l Equipment Index Factors for Trend
 Use AH581, Table 4 M&E for % Good
 No Minimum Percent Good Intended
 8 Year Life
 10 Year Depreciation

TL1	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.90	0.9	2022
2021	2	1.12	0.81	0.91	2021
2020	3	1.21	0.71	0.86	2020
2019	4	1.22	0.62	0.76	2019
2018	5	1.25	0.53	0.66	2018
2017	6	1.28	0.44	0.56	2017
2016	7	1.30	0.36	0.47	2016
2015	8	1.30	0.29	0.38	2015
2014	9	1.31	0.23	0.30	2014
2013	10	1.33	0.17	0.23	2013
2012	11	1.34	0.13	0.17	2012
2011	12	1.36	0.10	0.14	2011

AND BEFORE

NOTE: Use AH581, Table 2 Industrial M&E for Trend
 Use AH581, Table 4 M&E for % Good
 No Minimum Percent Good Intended
 10 Year Life
 12 Year Depreciation

TMD	AGE	TREND.	%GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.80	0.80	2022
2021	2	1.15	0.60	0.69	2021
2020	3	1.25	0.43	0.54	2020
2019	4	1.26	0.28	0.35	2019
2018	5	1.30	0.16	0.21	2018
2017	6	1.35	0.09	0.12	2017
AND BEFORE					

NOTE: Use CAA, Table 1 Commercial Equipment for Trend
 Use CAA, Table 4 M&E for % Good
 No Minimum Percent Good Intended
 5 Year Life
 6 Year Depreciation

TT1	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.88	0.88	2022
2021	2	1.12	0.75	0.84	2021
2020	3	1.21	0.63	0.76	2020
2019	4	1.22	0.52	0.63	2019
2018	5	1.25	0.41	0.51	2018
2017	6	1.28	0.32	0.41	2017
2016	7	1.30	0.24	0.31	2016
2015	8	1.30	0.17	0.22	2015
2014	9	1.31	0.12	0.16	2014
2013	10	1.33	0.08	0.11	2013

AND BEFORE

NOTE: Use AH581, Table 2 Industrial Machinery and Equipment Index for Trend
 Use AH58, Table 4 M&E for % Good
 No Minimum Percent Good Intended
 8 Year Life
 10 Year Depreciation

WH5	AGE	TREND.	% GOOD	2023 FACTOR	YEAR ACQUIRED
2022	1	1.00	0.94	0.94	2022
2021	2	1.15	0.88	1.01	2021
2020	3	1.25	0.82	1.03	2020
2019	4	1.26	0.76	0.96	2019
2018	5	1.30	0.70	0.91	2018
2017	6	1.35	0.64	0.86	2017
2016	7	1.38	0.58	0.80	2016
2015	8	1.37	0.52	0.71	2015
2014	9	1.38	0.46	0.63	2014
2013	10	1.40	0.41	0.57	2013
2012	11	1.42	0.35	0.50	2012
2011	12	1.45	0.31	0.45	2011
2010	13	1.49	0.26	0.39	2010
2009	14	1.49	0.22	0.33	2009
2008	15	1.53	0.19	0.29	2008
2007	16	1.58	0.15	0.24	2007
2006	17	1.66	0.13	0.22	2006
2005	18	1.73	0.11	0.19	2005
2004	19	1.85	0.09	0.17	2004

AND BEFORE

NOTE: Use AH581, Table 1 Comm'l Equipment Index for Trend
Use AH581, Table 4 M&E for % Good
No Minimum Percent Good Intended