



# **Sierra County 2023 Personal Property Factor Tables**

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<b>AG0</b>	<b>AGE</b>	<b>TREND</b>	<b>% GOOD</b>	<b>2023 FACTOR</b>	<b>YEAR ACQUIRED</b>
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

<b>TMD</b>	<b>AGE</b>	<b>TREND.</b>	<b>%GOOD</b>	<b>2023 FACTOR</b>	<b>YEAR ACQUIRED</b>
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
<b>AND BEFORE</b>					

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

<b>CE6</b>	<b>AGE</b>	<b>TREND.</b>	<b>% GOOD</b>	<b>2023 FACTORS</b>	<b>YEAR ACQUIRED</b>
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

<b>CN1</b>	<b>AGE</b>	<b>TREND.</b>	<b>% GOOD</b>	<b>2023 FACTOR</b>	<b>YEAR ACQUIRED</b>
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
<b>AND BEFORE</b>					

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

<b>CN2</b>	<b>AGE</b>	<b>TREND.</b>	<b>% GOOD</b>	<b>2023 FACTOR</b>	<b>YEAR ACQUIRED</b>
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
<b>AND BEFORE</b>					

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

<b>CNN</b>	<b>AGE</b>	<b>TREND.</b>	<b>% GOOD</b>	<b>2023 FACTOR</b>	<b>YEAR ACQUIRED</b>
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

<b>FCV</b>	<b>AGE</b>	<b>TREND.</b>	<b>%GOOD</b>	<b>2023 FACTOR</b>	<b>YEAR ACQUIRED</b>
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

<b>GU2</b>	<b>AGE</b>	<b>TREND.</b>	<b>% GOOD</b>	<b>2023 FACTOR</b>	<b>YEAR ACQUIRED</b>
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

<b>I2F</b>	<b>AGE</b>	<b>TREND.</b>	<b>%GOOD</b>	<b>2023 FACTOR</b>	<b>YEAR ACQUIRED</b>
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

<b>MD2</b>	<b>AGE</b>	<b>TREND.</b>	<b>% GOOD</b>	<b>2023 FACTOR</b>	<b>YEAR ACQUIRED</b>
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

<b>MV5</b>	<b>AGE</b>	<b>TREND.</b>	<b>% GOOD</b>	<b>2023 FACTOR</b>	<b>YEAR ACQUIRED</b>
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

<b>SP0</b>	<b>AGE</b>	<b>TREND</b>	<b>% GOOD</b>	<b>2023 FACTOR</b>	<b>YEAR ACQUIRED</b>
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

<b>TMD</b>	<b>AGE</b>	<b>TREND.</b>	<b>%GOOD</b>	<b>2023 FACTOR</b>	<b>YEAR ACQUIRED</b>
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
<b>AND BEFORE</b>					

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