

OFFICE of the ASSESSOR - SAN JOAQUIN COUNTY
2017/2018 PP STATEMENT FCV RATE TABLES

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Table#	Description	Index	Depreciation	Valuation	SJCO Table	Life	Trend	Index Years	Min % Good
100	Full Market Value							40	
P13	Prop 13 Index							40	
5MA	Construction Mobile Equipment/AVERAGE	3	5		MA				
5MN	Construction Mobile Equipment/NEW	3	5		MN				
5MU	Construction Mobile Equipment/USED	3	5		MU				
6AA	Agricultural Mobile Equipment Except Harvesters/AVERAGE	3	6		AA				
6AN	Agricultural Mobile Equipment Except Harvesters/NEW	3	6		AN				
6AU	Agricultural Mobile Equipment Except Harvesters/USED	3	6		AU				
6HA	Agricultural Mobile Equipment - Harvesters/AVERAGE	3	6		HA				
6HN	Agricultural Mobile Equipment - Harvesters/NEW	3	6		HN				
6HU	Agricultural Mobile Equipment - Harvesters/USED	3	6		HU				
7aPC	Personal Computers *UNTRENDED			7	aPC		U		
7bPC	Local Area Network Equipment,Mainframe Computers *UNTRENDED			7	bPC		U		
8B2	Semiconductor Fixtures *Untrended *UNTRENDED			8	B2		U		
8SC	Semiconductor Machinery and Equipments *Untrended *UNTRENDED			8	SC		U		
9A1	Biopharmaceutical Machinery Equipment (A-1) *UNTRENDED			9	A1		U		
9A3	Biopharmaceutical Other Equipment (A-3) *UNTRENDED			9	A3		U		
9A4	Biopharmaceutical Tools,Molds,Dies, Jigs (A-4) *UNTRENDED			9	A4		U		
9B2	Biopharmaceutical Fixtures (B-2) *UNTRENDED			9	B2		U		
ACY	Document Processors *UNTRENDED			10	CY		U		
11LPP	Offset Lithographic Printing Press *UNTRENDED			11	LPP		U		
A15	Agricultural, 15-Year Life	3	4		A	15		19	11%
A25	Agricultural, 25-Year Life	3	4		A	25		31	11%
BC25	Structural Improvements, 25-Year Life	MS	4		BC	25		31	
BC40	Structural Improvements, 40-Year Life	MS	4		BC	40		50	
C4U	Commercial, 4-Year Life *UNTRENDED		4		C	4	U		10%
C5	Commercial, 5-Year Life	1	4		C	5		6	10%
C5U	Commercial, 5-Year Life *UNTRENDED		4		C	5	U		10%
C6	Commercial, 6-Year Life	1	4		C	6		8	10%
C6U	Commercial, 6-Year Life *UNTRENDED		4		C	6	U		10%
C7	Commercial, 7-Year Life	1	4		C	7		9	10%
C8	Commercial, 8-Year Life	1	4		C	8		10	10%
C8U	Commercial, 8-Year Life *UNTRENDED		4		C	8	U		10%
C10	Commercial, 10-Year Life	1	4		C	10		13	10%
C12	Commercial, 12-Year Life	1	4		C	12		15	10%
C15	Commercial, 15-Year Life	1	4		C	15		19	10%
C20	Commercial, 20-Year Life	1	4		C	20		25	10%

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Table#	Description	Index	Depreciation	Valuation	SJCO Table	Life	Trend	Index Years	Min % Good
C25	Commercial, 25-Year Life	1	4		C	25		31	10%
C30	Commercial, 30-Year Life	1	4		C	30		38	10%
C35	Commercial, 35-Year Life	1	4		C	35		44	10%
C40	Commercial, 40-Year Life	1	4		C	40		50	10%
I5	Industrial, 5-Year Life	2	4		I	5		6	9%
I6	Industrial, 6-Year Life	2	4		I	6		8	9%
I6U	Industrial, 6-Year Life *UNTRENDED		4		I	6	U		9%
I8	Industrial, 8-Year Life	2	4		I	8		10	9%
I10	Industrial, 10-Year Life	2	4		I	10		13	9%
I12	Industrial, 12-Year Life	2	4		I	12		15	9%
I15	Industrial, 15-Year Life	2	4		I	15		19	9%
I17	Industrial, 17-Year Life	2	4		I	17		21	9%
I20	Industrial, 20-Year Life	2	4		I	20		25	9%
I25	Industrial, 25-Year Life	2	4		I	25		31	9%
I30	Industrial, 30-Year Life	2	4		I	30		38	9%
I35	Industrial, 35-Year Life	2	4		I	35		44	9%
I40	Industrial, 40-Year Life	2	4		I	40		50	9%

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Table Number: **Full Market Value**

Components:

Index Table

Valuation Table

Life

Index Years

Depreciation Table

SJCO Table

Trend Table

Minimum % Good

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		1.000	1.000
2015	1.000		1.000	1.000
2014	1.000		1.000	1.000
2013	1.000		1.000	1.000
2012	1.000		1.000	1.000
2011	1.000		1.000	1.000
2010	1.000		1.000	1.000
2009	1.000		1.000	1.000
2008	1.000		1.000	1.000
2007	1.000		1.000	1.000
2006	1.000		1.000	1.000
2005	1.000		1.000	1.000
2004	1.000		1.000	1.000
2003	1.000		1.000	1.000
2002	1.000		1.000	1.000
2001	1.000		1.000	1.000
2000	1.000		1.000	1.000
1999	1.000		1.000	1.000
1998	1.000		1.000	1.000
1997	1.000		1.000	1.000
1996	1.000		1.000	1.000
1995	1.000		1.000	1.000
1994	1.000		1.000	1.000
1993	1.000		1.000	1.000
1992	1.000		1.000	1.000
1991	1.000		1.000	1.000
1990	1.000		1.000	1.000
1989	1.000		1.000	1.000
1988	1.000		1.000	1.000
1987	1.000		1.000	1.000

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
1986	1.000		1.000	1.000
1985	1.000		1.000	1.000
1984	1.000		1.000	1.000
1983	1.000		1.000	1.000
1982	1.000		1.000	1.000
1981	1.000		1.000	1.000
1980	1.000		1.000	1.000
1979	1.000		1.000	1.000
1978	1.000		1.000	1.000
1977	1.000		1.000	1.000

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Table Number: **Prop 13 Index**

Components: Realty Prop 13 Base Year Value Factors

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016		1.00000	1.000	1.000
2015		1.02000	1.000	1.020
2014		1.03560	1.000	1.036
2013		1.05630	1.000	1.056
2012		1.06100	1.000	1.061
2011		1.08230	1.000	1.082
2010		1.10390	1.000	1.104
2009		1.11220	1.000	1.112
2008		1.10960	1.000	1.110
2007		1.13180	1.000	1.132
2006		1.15440	1.000	1.154
2005		1.17750	1.000	1.178
2004		1.20100	1.000	1.201
2003		1.22500	1.000	1.225
2002		1.24790	1.000	1.248
2001		1.27290	1.000	1.273
2000		1.29830	1.000	1.298
1999		1.32430	1.000	1.324
1998		1.35080	1.000	1.351
1997		1.37580	1.000	1.376
1996		1.40330	1.000	1.403
1995		1.43130	1.000	1.431
1994		1.44720	1.000	1.447
1993		1.46420	1.000	1.464
1992		1.49340	1.000	1.493
1991		1.52320	1.000	1.523
1990		1.55390	1.000	1.554
1989		1.58480	1.000	1.585
1988		1.61640	1.000	1.616
1987		1.64900	1.000	1.649

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
1986		1.68190	1.000	1.682
1985		1.71550	1.000	1.716
1984		1.74980	1.000	1.750
1983		1.78480	1.000	1.785
1982		1.82040	1.000	1.820
1981		1.83870	1.000	1.839
1980		1.87550	1.000	1.876
1979		1.91290	1.000	1.913
1978		1.95110	1.000	1.951
1977		1.99020	1.000	1.990
1976		2.03000	1.000	2.030
1975		2.07070	1.000	2.071
1974		2.11220	0.990	2.091
1973		2.11220	0.980	2.070

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Table Number: **Construction Mobile Equipment/AVERAGE**

Components: AH581--Index Table 3/Construction, Depreciation Table 5/Average

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.830	0.830
2015	1.010		0.740	0.747
2014	1.020		0.670	0.683
2013	1.040		0.620	0.645
2012	1.070		0.570	0.610
2011	1.110		0.530	0.588
2010	1.140		0.470	0.536
2009	1.150		0.430	0.495
2008	1.180		0.390	0.460
2007	1.220		0.350	0.427
2006	1.250		0.310	0.388
2005	1.300		0.290	0.377
2004	1.380		0.270	0.373
2003	1.430		0.250	0.358
2002	1.450		0.230	0.334
2001	1.470		0.210	0.309
2000	1.470		0.180	0.265
1999	1.490		0.150	0.224
1998	1.510		0.130	0.196
1997	1.540		0.110	0.169

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Construction Mobile Equipment/NEW**

Components: AH581--Index Table 3/Construction, Depreciation Table 5/New

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.740	0.740
2015	1.010		0.660	0.667
2014	1.020		0.600	0.612
2013	1.040		0.550	0.572
2012	1.070		0.510	0.546
2011	1.110		0.470	0.522
2010	1.140		0.420	0.479
2009	1.150		0.380	0.437
2008	1.180		0.350	0.413
2007	1.220		0.310	0.378
2006	1.250		0.280	0.350
2005	1.300		0.260	0.338
2004	1.380		0.240	0.331
2003	1.430		0.220	0.315
2002	1.450		0.200	0.290
2001	1.470		0.190	0.279
2000	1.470		0.160	0.235
1999	1.490		0.130	0.194
1998	1.510		0.120	0.181
1997	1.540		0.110	0.169

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Construction Mobile Equipment/USED**

Components: AH581--Index Table 3/Construction, Depreciation Table 5/Used

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.910	0.910
2015	1.010		0.810	0.818
2014	1.020		0.740	0.755
2013	1.040		0.680	0.707
2012	1.070		0.620	0.663
2011	1.110		0.580	0.644
2010	1.140		0.520	0.593
2009	1.150		0.470	0.541
2008	1.180		0.430	0.507
2007	1.220		0.380	0.464
2006	1.250		0.340	0.425
2005	1.300		0.320	0.416
2004	1.380		0.290	0.400
2003	1.430		0.270	0.386
2002	1.450		0.250	0.363
2001	1.470		0.230	0.338
2000	1.470		0.200	0.294
1999	1.490		0.170	0.253
1998	1.510		0.130	0.196
1997	1.540		0.110	0.169
1996	1.570		0.090	0.141

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Agricultural Mobile Equipment Except Harvesters/AVERAGE**

Components: AH581--Index Table 3/Ag, Depreciation Table 6/Average

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.850	0.850
2015	1.010		0.760	0.768
2014	1.010		0.700	0.707
2013	1.040		0.630	0.655
2012	1.040		0.570	0.593
2011	1.070		0.520	0.556
2010	1.100		0.460	0.506
2009	1.120		0.420	0.470
2008	1.160		0.370	0.429
2007	1.210		0.330	0.399
2006	1.250		0.300	0.375
2005	1.280		0.280	0.358
2004	1.350		0.260	0.351
2003	1.390		0.240	0.334
2002	1.410		0.220	0.310
2001	1.430		0.200	0.286

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Agricultural Mobile Equipment Except Harvesters/NEW**

Components: AH581--Index Table 3/Ag, Depreciation Table 6/New

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.780	0.780
2015	1.010		0.700	0.707
2014	1.010		0.640	0.646
2013	1.040		0.580	0.603
2012	1.040		0.520	0.541
2011	1.070		0.470	0.503
2010	1.100		0.420	0.462
2009	1.120		0.380	0.426
2008	1.160		0.340	0.394
2007	1.210		0.300	0.363
2006	1.250		0.270	0.338
2005	1.280		0.250	0.320
2004	1.350		0.230	0.311
2003	1.390		0.220	0.306
2002	1.410		0.200	0.282
2001	1.430		0.180	0.257

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Agricultural Mobile Equipment Except Harvesters/USED**

Components: AH581--Index Table 3/Ag, Depreciation Table 6/Used

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.920	0.920
2015	1.010		0.820	0.828
2014	1.010		0.750	0.758
2013	1.040		0.680	0.707
2012	1.040		0.620	0.645
2011	1.070		0.560	0.599
2010	1.100		0.500	0.550
2009	1.120		0.450	0.504
2008	1.160		0.400	0.464
2007	1.210		0.360	0.436
2006	1.250		0.320	0.400
2005	1.280		0.300	0.384
2004	1.350		0.280	0.378
2003	1.390		0.260	0.361
2002	1.410		0.230	0.324
2001	1.430		0.210	0.300
2000	1.450		0.190	0.276
1999	1.470		0.170	0.250

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Agricultural Mobile Equipment - Harvesters/AVERAGE**

Components: AH581--Index Table 3/Ag, Depreciation Table 6/Average

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.820	0.820
2015	1.010		0.710	0.717
2014	1.010		0.630	0.636
2013	1.040		0.550	0.572
2012	1.040		0.480	0.499
2011	1.070		0.420	0.449
2010	1.100		0.370	0.407
2009	1.120		0.320	0.358
2008	1.160		0.280	0.325
2007	1.210		0.240	0.290
2006	1.250		0.210	0.263
2005	1.280		0.190	0.243
2004	1.350		0.170	0.230

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Agricultural Mobile Equipment - Harvesters/NEW**

Components: AH581--Index Table 3/Ag, Depreciation Table 6/New

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.740	0.740
2015	1.010		0.640	0.646
2014	1.010		0.570	0.576
2013	1.040		0.500	0.520
2012	1.040		0.430	0.447
2011	1.070		0.380	0.407
2010	1.100		0.330	0.363
2009	1.120		0.290	0.325
2008	1.160		0.250	0.290
2007	1.210		0.210	0.254
2006	1.250		0.190	0.238
2005	1.280		0.170	0.218
2004	1.350		0.150	0.203

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Agricultural Mobile Equipment - Harvesters/USED**

Components: AH581--Index Table 3/Ag, Depreciation Table 6/Used

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.900	0.900
2015	1.010		0.780	0.788
2014	1.010		0.690	0.697
2013	1.040		0.600	0.624
2012	1.040		0.530	0.551
2011	1.070		0.460	0.492
2010	1.100		0.400	0.440
2009	1.120		0.350	0.392
2008	1.160		0.300	0.348
2007	1.210		0.260	0.315
2006	1.250		0.230	0.288
2005	1.280		0.210	0.269
2004	1.350		0.180	0.243
2003	1.390		0.160	0.222
2002	1.410		0.140	0.197
2001	1.430		0.140	0.200

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Personal Computers *UNTRENDED**

Components: AH581--Untrended, Valuation Table 7

Index Table

Valuation Table

Life

Index Years

Depreciation Table

SJCO Table

Trend Table

Minimum % Good

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.540	0.540
2015	1.000		0.390	0.390
2014	1.000		0.240	0.240
2013	1.000		0.150	0.150
2012	1.000		0.100	0.100
2011	1.000		0.060	0.060
2010	1.000		0.040	0.040
2009	1.000		0.020	0.020
2008	1.000		0.020	0.020

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Local Area Network Equipment, Mainframe Computers**
***UNTRENDED**

Components:
 AH581--Untrended, Valuation Table 7

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.730	0.730
2015	1.000		0.470	0.470
2014	1.000		0.300	0.300
2013	1.000		0.190	0.190
2012	1.000		0.120	0.120
2011	1.000		0.080	0.080
2010	1.000		0.050	0.050
2009	1.000		0.030	0.030
2008	1.000		0.020	0.020

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Semiconductor Fixtures *Untrended *UNTRENDED**

Components: AH581--Untrended, Valuation Table 8

Index Table

Valuation Table

Life

Index Years

Depreciation Table

SJCO Table

Trend Table

Minimum % Good

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.910	0.910
2015	1.000		0.830	0.830
2014	1.000		0.740	0.740
2013	1.000		0.660	0.660
2012	1.000		0.570	0.570
2011	1.000		0.490	0.490
2010	1.000		0.420	0.420
2009	1.000		0.330	0.330
2008	1.000		0.270	0.270
2007	1.000		0.220	0.220
2006	1.000		0.160	0.160
2005	1.000		0.130	0.130
2004	1.000		0.130	0.130
2003	1.000		0.130	0.130
2002	1.000		0.130	0.130
2001	1.000		0.130	0.130
2000	1.000		0.130	0.130

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Semiconductor Machinery and Equipments *Untrended**
***UNTRENDED**

Components:

AH581--Untrended, Valuation Table 8

Index Table

Valuation Table

Life

Index Years

Depreciation Table

SJCO Table

Trend Table

Minimum % Good

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.780	0.780
2015	1.000		0.610	0.610
2014	1.000		0.460	0.460
2013	1.000		0.340	0.340
2012	1.000		0.250	0.250
2011	1.000		0.180	0.180
2010	1.000		0.120	0.120
2009	1.000		0.080	0.080

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Biopharmaceutical Machinery Equipment (A-1) *UNTRENDED**

Components: AH581--Untrended, Valuation Table 9

Index Table

Valuation Table

Life

Index Years

Depreciation Table

SJCO Table

Trend Table

Minimum % Good

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.850	0.850
2015	1.000		0.700	0.700
2014	1.000		0.550	0.550
2013	1.000		0.410	0.410
2012	1.000		0.290	0.290
2011	1.000		0.190	0.190
2010	1.000		0.120	0.120
2009	1.000		0.110	0.110
2008	1.000		0.110	0.110
2007	1.000		0.110	0.110
2006	1.000		0.110	0.110
2005	1.000		0.110	0.110
PRIOR	1.000		0.110	0.110

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Biopharmaceutical Other Equipment (A-3) *UNTRENDED**

Components: AH581--Untrended, Valuation Table 9

Index Table

Valuation Table

Life

Index Years

Depreciation Table

SJCO Table

Trend Table

Minimum % Good

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.920	0.920
2015	1.000		0.840	0.840
2014	1.000		0.760	0.760
2013	1.000		0.680	0.680
2012	1.000		0.590	0.590
2011	1.000		0.510	0.510
2010	1.000		0.430	0.430
2009	1.000		0.360	0.360
2008	1.000		0.280	0.280
2007	1.000		0.230	0.230
2006	1.000		0.170	0.170
2005	1.000		0.130	0.130
PRIOR	1.000		0.120	0.120

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Biopharmaceutical Tools,Molds,Dies, Jigs (A-4) *UNTRENDED**

Components: AH581--Untrended, Valuation Table 9

Index Table

Valuation Table

Life

Index Years

Depreciation Table

SJCO Table

Trend Table

Minimum % Good

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.890	0.890
2015	1.000		0.790	0.790
2014	1.000		0.680	0.680
2013	1.000		0.580	0.580
2012	1.000		0.470	0.470
2011	1.000		0.370	0.370
2010	1.000		0.280	0.280
2009	1.000		0.210	0.210
2008	1.000		0.140	0.140
2007	1.000		0.120	0.120
2006	1.000		0.120	0.120
2005	1.000		0.120	0.120
PRIOR	1.000		0.120	0.120

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Biopharmaceutical Fixtures (B-2) *UNTRENDED**

Components: AH581--Untrended, Valuation Table 9

Index Table

Valuation Table

Life

Index Years

Depreciation Table

SJCO Table

Trend Table

Minimum % Good

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.920	0.920
2015	1.000		0.840	0.840
2014	1.000		0.760	0.760
2013	1.000		0.680	0.680
2012	1.000		0.590	0.590
2011	1.000		0.510	0.510
2010	1.000		0.430	0.430
2009	1.000		0.360	0.360
2008	1.000		0.280	0.280
2007	1.000		0.230	0.230
2006	1.000		0.170	0.170
2005	1.000		0.130	0.130
PRIOR	1.000		0.120	0.120

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Document Processors** **UNTRENDED*

Components: AH581--Untrended, Valuation Table 10

Index Table

Valuation Table

Life

Index Years

Depreciation Table

SJCO Table

Trend Table

Minimum % Good

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.580	0.580
2015	1.000		0.470	0.470
2014	1.000		0.320	0.320
2013	1.000		0.280	0.280
2012	1.000		0.230	0.230
2011	1.000		0.190	0.190
2010	1.000		0.150	0.150
2009	1.000		0.130	0.130
2008	1.000		0.100	0.100
2007	1.000		0.100	0.100
PRIOR	1.000		0.100	0.100

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Offset Lithographic Printing Press *UNTRENDED**

Components: AH581--Untrended, Valuation Table 11

Index Table

Valuation Table

Life

Index Years

Depreciation Table

SJCO Table

Trend Table

Minimum % Good

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.910	0.910
2015	1.000		0.820	0.820
2014	1.000		0.740	0.740
2013	1.000		0.660	0.660
2012	1.000		0.580	0.580
2011	1.000		0.500	0.500
2010	1.000		0.430	0.430
2009	1.000		0.370	0.370
2008	1.000		0.310	0.310
2007	1.000		0.230	0.230
2006	1.000		0.200	0.200
2005	1.000		0.170	0.170
2004	1.000		0.130	0.130
PRIOR	1.000		0.100	0.100

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Agricultural, 15-Year Life**

Components: AH581--Index Table 3/Agricultural, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.950	0.950
2015	1.010		0.890	0.899
2014	1.010		0.840	0.848
2013	1.040		0.780	0.811
2012	1.040		0.720	0.749
2011	1.070		0.670	0.717
2010	1.100		0.610	0.671
2009	1.120		0.550	0.616
2008	1.160		0.500	0.580
2007	1.210		0.440	0.532
2006	1.250		0.390	0.488
2005	1.280		0.340	0.435
2004	1.350		0.290	0.392
2003	1.390		0.250	0.348
2002	1.410		0.210	0.296
2001	1.430		0.170	0.243
2000	1.450		0.150	0.218
1999	1.470		0.120	0.176
1998	1.490		0.110	0.164

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Agricultural, 25-Year Life**

Components: AH581--Index Table 3/Agricultural, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.980	0.980
2015	1.010		0.950	0.960
2014	1.010		0.920	0.929
2013	1.040		0.900	0.936
2012	1.040		0.870	0.905
2011	1.070		0.840	0.899
2010	1.100		0.810	0.891
2009	1.120		0.780	0.874
2008	1.160		0.750	0.870
2007	1.210		0.720	0.871
2006	1.250		0.680	0.850
2005	1.280		0.650	0.832
2004	1.350		0.620	0.837
2003	1.390		0.590	0.820
2002	1.410		0.560	0.790
2001	1.430		0.520	0.744
2000	1.450		0.490	0.711
1999	1.470		0.460	0.676
1998	1.490		0.430	0.641
1997	1.500		0.390	0.585
1996	1.520		0.360	0.547
1995	1.560		0.330	0.515
1994	1.630		0.310	0.505
1993	1.670		0.280	0.468
1992	1.730		0.250	0.433
1991	1.780		0.230	0.409
1990	1.840		0.210	0.386
1989	1.900		0.190	0.361
1988	1.980		0.170	0.337
1987	2.040		0.160	0.326

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
1986	2.050		0.140	0.287
1985	2.060		0.130	0.268
1984	2.060		0.110	0.227

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Table Number: **Structural Improvements, 25-Year Life**

Components: AH581--Marshall Swift Factor 1.000, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.980	0.980
2015	0.999		0.950	0.949
2014	1.014		0.920	0.933
2013	1.038		0.900	0.934
2012	1.071		0.870	0.932
2011	1.102		0.840	0.926
2010	1.137		0.810	0.921
2009	1.114		0.780	0.869
2008	1.143		0.750	0.857
2007	1.185		0.720	0.853
2006	1.254		0.680	0.853
2005	1.326		0.650	0.862
2004	1.429		0.620	0.886
2003	1.527		0.590	0.901
2002	1.559		0.560	0.873
2001	1.589		0.520	0.826
2000	1.610		0.490	0.789
1999	1.686		0.460	0.776
1998	1.728		0.430	0.743
1997	1.763		0.390	0.688
1996	1.811		0.360	0.652
1995	1.833		0.330	0.605
1994	1.892		0.310	0.587
1993	1.958		0.280	0.548
1992	2.024		0.250	0.506
1991	2.047		0.230	0.471
1990	2.079		0.210	0.437
1989	2.119		0.190	0.403
1988	2.161		0.170	0.367
1987	2.206		0.160	0.353

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
1986	2.252		0.140	0.315
1985	2.280		0.130	0.296
1984	2.309		0.110	0.254
1983	2.379		0.100	0.238
1982	2.454		0.090	0.221
1981	2.590		0.070	0.181

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Table Number: **Structural Improvements, 40-Year Life**

Components: AH581--Marshall Swift Factor 1.000, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.990	0.990
2015	0.999		0.980	0.979
2014	1.014		0.970	0.984
2013	1.038		0.950	0.986
2012	1.071		0.940	1.007
2011	1.102		0.930	1.025
2010	1.137		0.920	1.046
2009	1.114		0.900	1.003
2008	1.143		0.890	1.017
2007	1.185		0.880	1.043
2006	1.254		0.860	1.078
2005	1.326		0.850	1.127
2004	1.429		0.830	1.186
2003	1.527		0.810	1.237
2002	1.559		0.800	1.247
2001	1.589		0.780	1.239
2000	1.610		0.760	1.224
1999	1.686		0.750	1.265
1998	1.728		0.730	1.261
1997	1.763		0.710	1.252
1996	1.811		0.690	1.250
1995	1.833		0.670	1.228
1994	1.892		0.650	1.230
1993	1.958		0.640	1.253
1992	2.024		0.620	1.255
1991	2.047		0.600	1.228
1990	2.079		0.580	1.206
1989	2.119		0.560	1.187
1988	2.161		0.540	1.167
1987	2.206		0.520	1.147

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
1986	2.252		0.490	1.103
1985	2.280		0.480	1.094
1984	2.309		0.450	1.039
1983	2.379		0.440	1.047
1982	2.454		0.410	1.006
1981	2.590		0.400	1.036
1980	2.741		0.380	1.042
1979	3.007		0.360	1.083
1978	3.330		0.340	1.132
1977	3.586		0.320	1.148
1976	3.886		0.300	1.166
1975	4.211		0.290	1.221
1974	4.596		0.270	1.241
1973	5.011		0.260	1.303
1972	5.508		0.240	1.322
1971	5.925		0.230	1.363
1970	6.411		0.210	1.346
1969	6.793		0.210	1.427
1968	7.224		0.190	1.373
1967	7.487		0.180	1.348
1966	7.769		0.170	1.321
1965	8.047		0.160	1.288
1964	8.345		0.150	1.252
1963	8.532		0.140	1.194
1962	8.728		0.130	1.135

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Table Number: **Commercial, 4-Year Life *UNTRENDED**

Components: AH581--Untrended, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.750	0.750
2015	1.000		0.520	0.520
2014	1.000		0.310	0.310
2013	1.000		0.170	0.170
2012	1.000		0.100	0.100

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Commercial, 5-Year Life**

Components: AH581--Index Table 1/Commercial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.800	0.800
2015	1.000		0.610	0.610
2014	1.000		0.440	0.440
2013	1.020		0.290	0.296
2012	1.030		0.170	0.175
2011	1.050		0.100	0.105

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor

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Table Number: **Commercial, 5-Year Life *UNTRENDED**

Components: AH581--Untrended, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.800	0.800
2015	1.000		0.610	0.610
2014	1.000		0.440	0.440
2013	1.000		0.290	0.290
2012	1.000		0.170	0.170
2011	1.000		0.100	0.100

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Commercial, 6-Year Life**

Components: AH581--Index Table 1/Commercial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.840	0.840
2015	1.000		0.680	0.680
2014	1.000		0.530	0.530
2013	1.020		0.390	0.398
2012	1.030		0.270	0.278
2011	1.050		0.170	0.179
2010	1.090		0.110	0.120
2009	1.080		0.100	0.108

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Commercial, 6-Year Life *UNTRENDED**

Components: AH581--Untrended, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.840	0.840
2015	1.000		0.680	0.680
2014	1.000		0.530	0.530
2013	1.000		0.390	0.390
2012	1.000		0.270	0.270
2011	1.000		0.170	0.170
2010	1.000		0.110	0.110
2009	1.000		0.100	0.100

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Commercial, 7-Year Life**

Components: AH581--Index Table 1/Commercial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.860	0.860
2015	1.000		0.730	0.730
2014	1.000		0.600	0.600
2013	1.020		0.470	0.479
2012	1.030		0.360	0.371
2011	1.050		0.260	0.273
2010	1.090		0.180	0.196
2009	1.080		0.120	0.130
2008	1.110		0.100	0.111

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Commercial, 8-Year Life**

Components: AH581--Index Table 1/Commercial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.880	0.880
2015	1.000		0.770	0.770
2014	1.000		0.650	0.650
2013	1.020		0.540	0.551
2012	1.030		0.430	0.443
2011	1.050		0.340	0.357
2010	1.090		0.250	0.273
2009	1.080		0.180	0.194
2008	1.110		0.130	0.144
2007	1.150		0.100	0.115

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Commercial, 8-Year Life *UNTRENDED**

Components: AH581--Untrended, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.880	0.880
2015	1.000		0.770	0.770
2014	1.000		0.650	0.650
2013	1.000		0.540	0.540
2012	1.000		0.430	0.430
2011	1.000		0.340	0.340
2010	1.000		0.250	0.250
2009	1.000		0.180	0.180
2008	1.000		0.130	0.130
2007	1.000		0.100	0.100

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Commercial, 10-Year Life**

Components: AH581--Index Table 1/Commercial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.910	0.910
2015	1.000		0.820	0.820
2014	1.000		0.730	0.730
2013	1.020		0.640	0.653
2012	1.030		0.550	0.567
2011	1.050		0.470	0.494
2010	1.090		0.390	0.425
2009	1.080		0.310	0.335
2008	1.110		0.250	0.278
2007	1.150		0.190	0.219
2006	1.210		0.140	0.169
2005	1.250		0.110	0.138
2004	1.340		0.100	0.134

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Commercial, 12-Year Life**

Components: AH581--Index Table 1/Commercial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.930	0.930
2015	1.000		0.860	0.860
2014	1.000		0.780	0.780
2013	1.020		0.710	0.724
2012	1.030		0.640	0.659
2011	1.050		0.560	0.588
2010	1.090		0.490	0.534
2009	1.080		0.420	0.454
2008	1.110		0.360	0.400
2007	1.150		0.300	0.345
2006	1.210		0.240	0.290
2005	1.250		0.200	0.250
2004	1.340		0.160	0.214
2003	1.380		0.120	0.166
2002	1.410		0.100	0.141

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Commercial, 15-Year Life**

Components: AH581--Index Table 1/Commercial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.950	0.950
2015	1.000		0.890	0.890
2014	1.000		0.840	0.840
2013	1.020		0.780	0.796
2012	1.030		0.720	0.742
2011	1.050		0.670	0.704
2010	1.090		0.610	0.665
2009	1.080		0.550	0.594
2008	1.110		0.500	0.555
2007	1.150		0.440	0.506
2006	1.210		0.390	0.472
2005	1.250		0.340	0.425
2004	1.340		0.290	0.389
2003	1.380		0.250	0.345
2002	1.410		0.210	0.296
2001	1.410		0.170	0.240
2000	1.420		0.150	0.213
1999	1.450		0.120	0.174
1998	1.450		0.100	0.145
1997	1.460		0.100	0.146

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Commercial, 20-Year Life**

Components: AH581--Index Table 1/Commercial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.960	0.960
2015	1.000		0.930	0.930
2014	1.000		0.890	0.890
2013	1.020		0.850	0.867
2012	1.030		0.810	0.834
2011	1.050		0.770	0.809
2010	1.090		0.730	0.796
2009	1.080		0.690	0.745
2008	1.110		0.650	0.722
2007	1.150		0.610	0.702
2006	1.210		0.570	0.690
2005	1.250		0.530	0.663
2004	1.340		0.490	0.657
2003	1.380		0.440	0.607
2002	1.410		0.400	0.564
2001	1.410		0.370	0.522
2000	1.420		0.330	0.469
1999	1.450		0.290	0.421
1998	1.450		0.260	0.377
1997	1.460		0.230	0.336
1996	1.490		0.210	0.313
1995	1.510		0.180	0.272
1994	1.560		0.160	0.250
1993	1.610		0.140	0.225
1992	1.640		0.120	0.197
1991	1.660		0.110	0.183
1990	1.660		0.100	0.166

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Commercial, 25-Year Life**

Components: AH581--Index Table 1/Commercial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.980	0.980
2015	1.000		0.950	0.950
2014	1.000		0.920	0.920
2013	1.020		0.900	0.918
2012	1.030		0.870	0.896
2011	1.050		0.840	0.882
2010	1.090		0.810	0.883
2009	1.080		0.780	0.842
2008	1.110		0.750	0.833
2007	1.150		0.720	0.828
2006	1.210		0.680	0.823
2005	1.250		0.650	0.813
2004	1.340		0.620	0.831
2003	1.380		0.590	0.814
2002	1.410		0.560	0.790
2001	1.410		0.520	0.733
2000	1.420		0.490	0.696
1999	1.450		0.460	0.667
1998	1.450		0.430	0.624
1997	1.460		0.390	0.569
1996	1.490		0.360	0.536
1995	1.510		0.330	0.498
1994	1.560		0.310	0.484
1993	1.610		0.280	0.451
1992	1.640		0.250	0.410
1991	1.660		0.230	0.382
1990	1.700		0.210	0.357
1989	1.740		0.190	0.331
1988	1.830		0.170	0.311
1987	1.910		0.160	0.306

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
1986	1.940		0.140	0.272
1985	1.960		0.130	0.255
1984	1.960		0.110	0.216
1983	1.960		0.100	0.196

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Table Number: **Commercial, 30-Year Life**

Components: AH581--Index Table 1/Commercial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.980	0.980
2015	1.000		0.960	0.960
2014	1.000		0.940	0.940
2013	1.020		0.920	0.938
2012	1.030		0.900	0.927
2011	1.050		0.880	0.924
2010	1.090		0.860	0.937
2009	1.080		0.840	0.907
2008	1.110		0.810	0.899
2007	1.150		0.790	0.909
2006	1.210		0.760	0.920
2005	1.250		0.740	0.925
2004	1.340		0.710	0.951
2003	1.380		0.690	0.952
2002	1.410		0.660	0.931
2001	1.410		0.640	0.902
2000	1.420		0.610	0.866
1999	1.450		0.580	0.841
1998	1.450		0.560	0.812
1997	1.460		0.530	0.774
1996	1.490		0.500	0.745
1995	1.510		0.470	0.710
1994	1.560		0.450	0.702
1993	1.610		0.420	0.676
1992	1.640		0.390	0.640
1991	1.660		0.370	0.614
1990	1.700		0.350	0.595
1989	1.740		0.320	0.557
1988	1.830		0.300	0.549
1987	1.910		0.280	0.535

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
1986	1.940		0.250	0.485
1985	1.960		0.230	0.451
1984	1.990		0.220	0.438
1983	2.050		0.200	0.410
1982	2.100		0.180	0.378
1981	2.190		0.170	0.372
1980	2.400		0.160	0.384
1979	2.620		0.140	0.367
1978	2.860		0.130	0.372
1977	2.860		0.120	0.343
1976	2.860		0.100	0.286

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Table Number: **Commercial, 35-Year Life**

Components: AH581--Index Table 1/Commercial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.990	0.990
2015	1.000		0.970	0.970
2014	1.000		0.960	0.960
2013	1.020		0.940	0.959
2012	1.030		0.930	0.958
2011	1.050		0.910	0.956
2010	1.090		0.890	0.970
2009	1.080		0.880	0.950
2008	1.110		0.860	0.955
2007	1.150		0.840	0.966
2006	1.210		0.820	0.992
2005	1.250		0.800	1.000
2004	1.340		0.780	1.045
2003	1.380		0.760	1.049
2002	1.410		0.740	1.043
2001	1.410		0.720	1.015
2000	1.420		0.700	0.994
1999	1.450		0.680	0.986
1998	1.450		0.650	0.943
1997	1.460		0.630	0.920
1996	1.490		0.610	0.909
1995	1.510		0.590	0.891
1994	1.560		0.560	0.874
1993	1.610		0.540	0.869
1992	1.640		0.520	0.853
1991	1.660		0.490	0.813
1990	1.700		0.470	0.799
1989	1.740		0.450	0.783
1988	1.830		0.420	0.769
1987	1.910		0.400	0.764

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
1986	1.940		0.380	0.737
1985	1.960		0.360	0.706
1984	1.990		0.340	0.677
1983	2.050		0.320	0.656
1982	2.100		0.300	0.630
1981	2.190		0.280	0.613
1980	2.400		0.260	0.624
1979	2.620		0.240	0.629
1978	2.860		0.230	0.658
1977	3.080		0.210	0.647
1976	3.230		0.200	0.646
1975	3.430		0.190	0.652
1974	3.780		0.170	0.643
1973	4.350		0.160	0.696
1972	4.510		0.150	0.677
1971	4.510		0.140	0.631
1970	4.510		0.130	0.586
1969	4.510		0.120	0.541
1968	4.510		0.110	0.496
1967	4.510		0.100	0.451

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Table Number: **Commercial, 40-Year Life**

Components: AH581--Index Table 1/Commercial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.990	0.990
2015	1.000		0.980	0.980
2014	1.000		0.970	0.970
2013	1.020		0.950	0.969
2012	1.030		0.940	0.968
2011	1.050		0.930	0.977
2010	1.090		0.920	1.003
2009	1.080		0.900	0.972
2008	1.110		0.890	0.988
2007	1.150		0.880	1.012
2006	1.210		0.860	1.041
2005	1.250		0.850	1.063
2004	1.340		0.830	1.112
2003	1.380		0.810	1.118
2002	1.410		0.800	1.128
2001	1.410		0.780	1.100
2000	1.420		0.760	1.079
1999	1.450		0.750	1.088
1998	1.450		0.730	1.059
1997	1.460		0.710	1.037
1996	1.490		0.690	1.028
1995	1.510		0.670	1.012
1994	1.560		0.650	1.014
1993	1.610		0.640	1.030
1992	1.640		0.620	1.017
1991	1.660		0.600	0.996
1990	1.700		0.580	0.986
1989	1.740		0.560	0.974
1988	1.830		0.540	0.988
1987	1.910		0.520	0.993

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
1986	1.940		0.490	0.951
1985	1.960		0.480	0.941
1984	1.990		0.450	0.896
1983	2.050		0.440	0.902
1982	2.100		0.410	0.861
1981	2.190		0.400	0.876
1980	2.400		0.380	0.912
1979	2.620		0.360	0.943
1978	2.860		0.340	0.972
1977	3.080		0.320	0.986
1976	3.230		0.300	0.969
1975	3.430		0.290	0.995
1974	3.780		0.270	1.021
1973	4.350		0.260	1.131
1972	4.510		0.240	1.082
1971	4.650		0.230	1.070
1970	4.900		0.210	1.029
1969	5.200		0.210	1.092
1968	5.420		0.190	1.030
1967	5.640		0.180	1.015
1966	5.880		0.170	1.000
1965	5.880		0.160	0.941
1964	5.880		0.150	0.882
1963	5.880		0.140	0.823
1962	5.880		0.130	0.764
1961	5.880		0.120	0.706
1960	5.880		0.100	0.588

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Table Number: **Industrial, 5-Year Life**

Components: AH581--Index Table 2/Industrial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.800	0.800
2015	1.010		0.610	0.616
2014	1.010		0.440	0.444
2013	1.030		0.290	0.299
2012	1.040		0.170	0.177
2011	1.050		0.100	0.105
2010	1.080		0.090	0.097

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Industrial, 6-Year Life**

Components: AH581--Index Table 2/Industrial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.840	0.840
2015	1.010		0.680	0.687
2014	1.010		0.530	0.535
2013	1.030		0.390	0.402
2012	1.040		0.270	0.281
2011	1.050		0.170	0.179
2010	1.080		0.110	0.119
2009	1.080		0.090	0.097

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Industrial, 6-Year Life *UNTRENDED**

Components: AH581--Untrended, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.840	0.840
2015	1.000		0.680	0.680
2014	1.000		0.530	0.530
2013	1.000		0.390	0.390
2012	1.000		0.270	0.270
2011	1.000		0.170	0.170
2010	1.000		0.110	0.110
2009	1.000		0.090	0.090

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Industrial, 8-Year Life**

Components: AH581--Index Table 2/Industrial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.880	0.880
2015	1.010		0.770	0.778
2014	1.010		0.650	0.657
2013	1.030		0.540	0.556
2012	1.040		0.430	0.447
2011	1.050		0.340	0.357
2010	1.080		0.250	0.270
2009	1.080		0.180	0.194
2008	1.090		0.130	0.142
2007	1.140		0.090	0.103

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Industrial, 10-Year Life**

Components: AH581--Index Table 2/Industrial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.910	0.910
2015	1.010		0.820	0.828
2014	1.010		0.730	0.737
2013	1.030		0.640	0.659
2012	1.040		0.550	0.572
2011	1.050		0.470	0.494
2010	1.080		0.390	0.421
2009	1.080		0.310	0.335
2008	1.090		0.250	0.273
2007	1.140		0.190	0.217
2006	1.160		0.140	0.162
2005	1.200		0.110	0.132
2004	1.240		0.090	0.112

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Industrial, 12-Year Life**

Components: AH581--Index Table 2/Industrial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.930	0.930
2015	1.010		0.860	0.869
2014	1.010		0.780	0.788
2013	1.030		0.710	0.731
2012	1.040		0.640	0.666
2011	1.050		0.560	0.588
2010	1.080		0.490	0.529
2009	1.080		0.420	0.454
2008	1.090		0.360	0.392
2007	1.140		0.300	0.342
2006	1.160		0.240	0.278
2005	1.200		0.200	0.240
2004	1.240		0.160	0.198
2003	1.280		0.120	0.154
2002	1.290		0.100	0.129
2001	1.290		0.090	0.116

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Industrial, 15-Year Life**

Components: AH581--Index Table 2/Industrial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.950	0.950
2015	1.010		0.890	0.899
2014	1.010		0.840	0.848
2013	1.030		0.780	0.803
2012	1.040		0.720	0.749
2011	1.050		0.670	0.704
2010	1.080		0.610	0.659
2009	1.080		0.550	0.594
2008	1.090		0.500	0.545
2007	1.140		0.440	0.502
2006	1.160		0.390	0.452
2005	1.200		0.340	0.408
2004	1.240		0.290	0.360
2003	1.280		0.250	0.320
2002	1.290		0.210	0.271
2001	1.290		0.170	0.219
2000	1.300		0.150	0.195
1999	1.310		0.120	0.157
1998	1.320		0.100	0.132
1997	1.340		0.090	0.121

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Industrial, 17-Year Life**

Components: AH581--Index Table 2/Industrial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.960	0.960
2015	1.010		0.910	0.919
2014	1.010		0.860	0.869
2013	1.030		0.820	0.845
2012	1.040		0.770	0.801
2011	1.050		0.720	0.756
2010	1.080		0.670	0.724
2009	1.080		0.620	0.670
2008	1.090		0.570	0.621
2007	1.140		0.520	0.593
2006	1.160		0.470	0.545
2005	1.200		0.420	0.504
2004	1.240		0.380	0.471
2003	1.280		0.330	0.422
2002	1.290		0.290	0.374
2001	1.290		0.250	0.323
2000	1.300		0.220	0.286
1999	1.310		0.180	0.236
1998	1.320		0.160	0.211
1997	1.340		0.130	0.174
1996	1.360		0.120	0.163
1995	1.380		0.100	0.138
1994	1.380		0.090	0.124

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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Table Number: **Industrial, 20-Year Life**

Components: AH581--Index Table 2/Industrial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.960	0.960
2015	1.010		0.930	0.939
2014	1.010		0.890	0.899
2013	1.030		0.850	0.876
2012	1.040		0.810	0.842
2011	1.050		0.770	0.809
2010	1.080		0.730	0.788
2009	1.080		0.690	0.745
2008	1.090		0.650	0.709
2007	1.140		0.610	0.695
2006	1.160		0.570	0.661
2005	1.200		0.530	0.636
2004	1.240		0.490	0.608
2003	1.280		0.440	0.563
2002	1.290		0.400	0.516
2001	1.290		0.370	0.477
2000	1.300		0.330	0.429
1999	1.310		0.290	0.380
1998	1.320		0.260	0.343
1997	1.340		0.230	0.308
1996	1.360		0.210	0.286
1995	1.380		0.180	0.248
1994	1.430		0.160	0.229
1993	1.460		0.140	0.204
1992	1.480		0.120	0.178
1991	1.510		0.110	0.166
1990	1.510		0.090	0.136

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
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OFFICE of the ASSESSOR - SAN JOAQUIN COUNTY
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Table Number: **Industrial, 25-Year Life**

Components: AH581--Index Table 2/Industrial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.980	0.980
2015	1.010		0.950	0.960
2014	1.010		0.920	0.929
2013	1.030		0.900	0.927
2012	1.040		0.870	0.905
2011	1.050		0.840	0.882
2010	1.080		0.810	0.875
2009	1.080		0.780	0.842
2008	1.090		0.750	0.818
2007	1.140		0.720	0.821
2006	1.160		0.680	0.789
2005	1.200		0.650	0.780
2004	1.240		0.620	0.769
2003	1.280		0.590	0.755
2002	1.290		0.560	0.722
2001	1.290		0.520	0.671
2000	1.300		0.490	0.637
1999	1.310		0.460	0.603
1998	1.320		0.430	0.568
1997	1.340		0.390	0.523
1996	1.360		0.360	0.490
1995	1.380		0.330	0.455
1994	1.430		0.310	0.443
1993	1.460		0.280	0.409
1992	1.480		0.250	0.370
1991	1.510		0.230	0.347
1990	1.550		0.210	0.326
1989	1.600		0.190	0.304
1988	1.670		0.170	0.284
1987	1.740		0.160	0.278

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
1986	1.770		0.140	0.248
1985	1.800		0.130	0.234
1984	1.800		0.110	0.198
1983	1.800		0.100	0.180
1982	1.800		0.090	0.162

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Table Number: **Industrial, 30-Year Life**

Components: AH581--Index Table 2/Industrial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.980	0.980
2015	1.010		0.960	0.970
2014	1.010		0.940	0.949
2013	1.030		0.920	0.948
2012	1.040		0.900	0.936
2011	1.050		0.880	0.924
2010	1.080		0.860	0.929
2009	1.080		0.840	0.907
2008	1.090		0.810	0.883
2007	1.140		0.790	0.901
2006	1.160		0.760	0.882
2005	1.200		0.740	0.888
2004	1.240		0.710	0.880
2003	1.280		0.690	0.883
2002	1.290		0.660	0.851
2001	1.290		0.640	0.826
2000	1.300		0.610	0.793
1999	1.310		0.580	0.760
1998	1.320		0.560	0.739
1997	1.340		0.530	0.710
1996	1.360		0.500	0.680
1995	1.380		0.470	0.649
1994	1.430		0.450	0.644
1993	1.460		0.420	0.613
1992	1.480		0.390	0.577
1991	1.510		0.370	0.559
1990	1.550		0.350	0.543
1989	1.600		0.320	0.512
1988	1.670		0.300	0.501
1987	1.740		0.280	0.487

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
1986	1.770		0.250	0.443
1985	1.800		0.230	0.414
1984	1.840		0.220	0.405
1983	1.890		0.200	0.378
1982	1.920		0.180	0.346
1981	2.030		0.170	0.345
1980	2.230		0.160	0.357
1979	2.490		0.140	0.349
1978	2.740		0.130	0.356
1977	2.740		0.120	0.329
1976	2.740		0.100	0.274
1975	2.740		0.900	0.247

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Table Number: **Industrial, 35-Year Life**

Components: AH581--Index Table 2/Industrial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.990	0.990
2015	1.010		0.970	0.980
2014	1.010		0.960	0.970
2013	1.030		0.940	0.968
2012	1.040		0.930	0.967
2011	1.050		0.910	0.956
2010	1.080		0.890	0.961
2009	1.080		0.880	0.950
2008	1.090		0.860	0.937
2007	1.140		0.840	0.958
2006	1.160		0.820	0.951
2005	1.200		0.800	0.960
2004	1.240		0.780	0.967
2003	1.280		0.760	0.973
2002	1.290		0.740	0.955
2001	1.290		0.720	0.929
2000	1.300		0.700	0.910
1999	1.310		0.680	0.891
1998	1.320		0.650	0.858
1997	1.340		0.630	0.844
1996	1.360		0.610	0.830
1995	1.380		0.590	0.814
1994	1.430		0.560	0.801
1993	1.460		0.540	0.788
1992	1.480		0.520	0.770
1991	1.510		0.490	0.740
1990	1.550		0.470	0.729
1989	1.600		0.450	0.720
1988	1.670		0.420	0.701
1987	1.740		0.400	0.696

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
1986	1.770		0.380	0.673
1985	1.800		0.360	0.648
1984	1.840		0.340	0.626
1983	1.890		0.320	0.605
1982	1.920		0.300	0.576
1981	2.030		0.280	0.568
1980	2.230		0.260	0.580
1979	2.490		0.240	0.598
1978	2.740		0.230	0.630
1977	2.990		0.210	0.628
1976	3.140		0.200	0.628
1975	3.340		0.190	0.635
1974	3.690		0.170	0.627
1973	4.260		0.160	0.682
1972	4.420		0.150	0.663
1971	4.420		0.140	0.619
1970	4.420		0.130	0.575
1969	4.420		0.120	0.530
1968	4.420		0.110	0.486
1967	4.420		0.090	0.398

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Table Number: **Industrial, 40-Year Life**

Components: AH581--Index Table 2/Industrial, Depreciation Table 4 (5.00% Rate of Return)

Index Table **Valuation Table** **Life** **Index Years**

Depreciation Table **SJCO Table** **Trend Table** **Minimum % Good**

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
2016	1.000		0.990	0.990
2015	1.010		0.980	0.990
2014	1.010		0.970	0.980
2013	1.030		0.950	0.979
2012	1.040		0.940	0.978
2011	1.050		0.930	0.977
2010	1.080		0.920	0.994
2009	1.080		0.900	0.972
2008	1.090		0.890	0.970
2007	1.140		0.880	1.003
2006	1.160		0.860	0.998
2005	1.200		0.850	1.020
2004	1.240		0.830	1.029
2003	1.280		0.810	1.037
2002	1.290		0.800	1.032
2001	1.290		0.780	1.006
2000	1.300		0.760	0.988
1999	1.310		0.750	0.983
1998	1.320		0.730	0.964
1997	1.340		0.710	0.951
1996	1.360		0.690	0.938
1995	1.380		0.670	0.925
1994	1.430		0.650	0.930
1993	1.460		0.640	0.934
1992	1.480		0.620	0.918
1991	1.510		0.600	0.906
1990	1.550		0.580	0.899
1989	1.600		0.560	0.896
1988	1.670		0.540	0.902
1987	1.740		0.520	0.905

Year Acquired	Trending Factor	Prop13 Factor	Percent Good	FCV Factor
1986	1.770		0.490	0.867
1985	1.800		0.480	0.864
1984	1.840		0.450	0.828
1983	1.890		0.440	0.832
1982	1.920		0.410	0.787
1981	2.030		0.400	0.812
1980	2.230		0.380	0.847
1979	2.490		0.360	0.896
1978	2.740		0.340	0.932
1977	2.990		0.320	0.957
1976	3.140		0.300	0.942
1975	3.340		0.290	0.969
1974	3.690		0.270	0.996
1973	4.260		0.260	1.108
1972	4.420		0.240	1.061
1971	4.560		0.230	1.049
1970	4.810		0.210	1.010
1969	5.110		0.210	1.073
1968	5.330		0.190	1.013
1967	5.550		0.180	0.999
1966	5.790		0.170	0.984
1965	5.790		0.160	0.926
1964	5.790		0.150	0.869
1963	5.790		0.140	0.811
1962	5.790		0.130	0.753
1961	5.790		0.120	0.695
1960	5.790		0.100	0.579
1959	5.790		0.090	0.521