

SAN FRANCISCO COUNTY

2017 SINGLE FACTOR TABLE 13 LEASEHOLD IMPROVEMENTS

| | | Bank-Vault Doors | Propane Tank | Underground Tank | Leasehold Improvements | Leasehold Fixture | | |
|--------------|--------------|-----------------------------|-------------------------|-----------------------------|-----------------------------------|------------------------------|-------|--------------|
| Acqn Year | Age | 13-40 | 13-30 | 13-25 | 13-20 (08) | 13-15 | 13-12 | Acqn Year |
| 2016 | 1 | 99 | 98 | 98 | Prop 13 | 95 | 93 | 2016 |
| 2015 | 2 | 98 | 96 | 95 | Prop 13 | 89 | 86 | 2015 |
| 2014 | 3 | 97 | 94 | 92 | Prop 13 | 84 | 78 | 2014 |
| 2013 | 4 | 97 | 94 | 92 | Prop 13 | 80 | 72 | 2013 |
| 2012 | 5 | 97 | 93 | 90 | 83 | 74 | 66 | 2012 |
| 2011 | 6 | 98 | 92 | 88 | 81 | 70 | 59 | 2011 |
| 2010 | 7 | 100 | 94 | 88 | 80 | 66 | 53 | 2010 |
| 2009 | 8 | 97 | 91 | 84 | 75 | 59 | 45 | 2009 |
| 2008 | 9 | 99 | 90 | 83 | 72 | 56 | 40 | 2008 |
| 2007 | 10 | 101 | 91 | 83 | 70 | 51 | 35 | 2007 |
| 2006 | 11 | 104 | 92 | 82 | 69 | 47 | 29 | 2006 |
| 2005 | 12 | 106 | 93 | 81 | 66 | 43 | 25 | 2005 |
| 2004 | 13 | 111 | 95 | 83 | 66 | 39 | 21 | 2004 |
| 2003 | 14 | 112 | 95 | 81 | 61 | 35 | 17 | 2003 |
| 2002 | 15 | 113 | 93 | 79 | 56 | 30 | 14 | 2002 |
| 2001 | 16 | 110 | 90 | 73 | 52 | 24 | 14 | 2001 |
| 2000 | 17 | 108 | 87 | 70 | 47 | 21 | 14 | 2000 |
| 1999 | 18 | 109 | 84 | 67 | 42 | 17 | 14 | 1999 |
| 1998 | 19 | 106 | 81 | 62 | 38 | 15 | 14 | 1998 |
| 1997 | 20 | 104 | 77 | 57 | 34 | 15 | 14 | 1997 |
| 1996 | 21 | 103 | 75 | 54 | 31 | 15 | 14 | 1996 |
| 1995 | 22 | 101 | 71 | 50 | 27 | 15 | 14 | 1995 |
| PRIOR | PRIOR | 101 | 70 | 48 | 25 | 15 | 14 | PRIOR |

SAN FRANCISCO COUNTY

2017 SINGLE FACTOR TABLE 50 SEMICONDUCTOR MANUFACTURING EQUIPMENT & FIXTURES

| Acqn Year | Age | SCHEDULE A | SCHEDULE B | Acqn Year | Age |
|-----------|-------|--------------------------------|-------------------|-----------|-------|
| | | Machinery & Equipment 50-06 | Fixtures 50-15 | | |
| 2016 | 1 | 78 | 91 | 2016 | 1 |
| 2015 | 2 | 61 | 83 | 2015 | 2 |
| 2014 | 3 | 46 | 74 | 2014 | 3 |
| 2013 | 4 | 34 | 66 | 2013 | 4 |
| 2012 | 5 | 25 | 57 | 2012 | 5 |
| 2011 | 6 | 18 | 49 | 2011 | 6 |
| 2010 | 7 | 12 | 42 | 2010 | 7 |
| 2009 | 8 | 8 | 33 | 2009 | 8 |
| 2008 | 9 | 8 | 27 | 2008 | 9 |
| 2007 | 10 | 8 | 22 | 2007 | 10 |
| 2006 | 11 | 8 | 16 | 2006 | 11 |
| 2005 | 12 | 8 | 13 | 2005 | 12 |
| 2004 | 13 | 8 | 13 | 2004 | 13 |
| 2003 | 14 | 8 | 13 | 2003 | 14 |
| 2002 | 15 | 8 | 13 | 2002 | 15 |
| 2001 | 16 | 8 | 13 | 2001 | 16 |
| 2000 | 17 | 8 | 13 | 2000 | 17 |
| PRIOR | PRIOR | 8 | 13 | PRIOR | PRIOR |

*Source: AH 581 TABLE 8/
CAA TABLE F*

SAN FRANCISCO COUNTY

2017 SINGLE FACTOR TABLE 51 COMMERCIAL EQUIPMENT

| Acqn Year | Age | 51-04 | Shopping Carts 51-05 | Law Library/Golf Carts 51-06 | APT Furnishing/ Photo Labs - 1 Hour 51-08 | Phone/ Photo Labs - Commercial 51-10 | APT/O F & E 51-12 | M & E 51-15 | 51-20 | Cell Towers 51-25 | Acqn Year |
|--------------|-------|-------|-------------------------|---------------------------------|--|---|----------------------|----------------|-------|----------------------|--------------|
| 2016 | 1 | 75 | 80 | 84 | 88 | 91 | 93 | 95 | 96 | 98 | 2016 |
| 2015 | 2 | 52 | 61 | 68 | 77 | 82 | 86 | 89 | 93 | 95 | 2015 |
| 2014 | 3 | 31 | 44 | 53 | 65 | 73 | 78 | 84 | 89 | 92 | 2014 |
| 2013 | 4 | 17 | 30 | 40 | 55 | 65 | 72 | 80 | 87 | 92 | 2013 |
| 2012 | 5 | 10 | 18 | 28 | 44 | 57 | 66 | 74 | 83 | 90 | 2012 |
| 2011 | 6 | 10 | 11 | 18 | 36 | 49 | 59 | 70 | 81 | 88 | 2011 |
| 2010 | 7 | 10 | 11 | 12 | 27 | 43 | 53 | 66 | 80 | 88 | 2010 |
| 2009 | 8 | 10 | 11 | 11 | 19 | 33 | 45 | 59 | 75 | 84 | 2009 |
| 2008 | 9 | 10 | 11 | 11 | 14 | 28 | 40 | 56 | 72 | 83 | 2008 |
| 2007 | 10 | 10 | 11 | 11 | 12 | 22 | 35 | 51 | 70 | 83 | 2007 |
| 2006 | 11 | 10 | 11 | 11 | 12 | 17 | 29 | 47 | 69 | 82 | 2006 |
| 2005 | 12 | 10 | 11 | 11 | 12 | 14 | 25 | 43 | 66 | 81 | 2005 |
| 2004 | 13 | 10 | 11 | 11 | 12 | 13 | 21 | 39 | 66 | 83 | 2004 |
| 2003 | 14 | 10 | 11 | 11 | 12 | 13 | 17 | 35 | 61 | 81 | 2003 |
| 2002 | 15 | 10 | 11 | 11 | 12 | 13 | 14 | 30 | 56 | 79 | 2002 |
| 2001 | 16 | 10 | 11 | 11 | 12 | 13 | 14 | 24 | 52 | 73 | 2001 |
| 2000 | 17 | 10 | 11 | 11 | 12 | 13 | 14 | 21 | 47 | 70 | 2000 |
| 1999 | 18 | 10 | 11 | 11 | 12 | 13 | 14 | 17 | 42 | 67 | 1999 |
| 1998 | 19 | 10 | 11 | 11 | 12 | 13 | 14 | 15 | 38 | 62 | 1998 |
| 1997 | 20 | 10 | 11 | 11 | 12 | 13 | 14 | 15 | 34 | 57 | 1997 |
| 1996 | 21 | 10 | 11 | 11 | 12 | 13 | 14 | 15 | 31 | 54 | 1996 |
| 1995 | 22 | 10 | 11 | 11 | 12 | 13 | 14 | 15 | 27 | 50 | 1995 |
| PRIOR | PRIOR | 10 | 11 | 11 | 12 | 13 | 14 | 15 | 25 | 48 | PRIOR |

Source: CAA TABLE A

SAN FRANCISCO COUNTY

2017 SINGLE FACTOR TABLE 52 INDUSTRIAL EQUIPMENT

| Acqn Year | Age | Tools 52-05 | 52-06 | 52-08 | Forklifts 52-10 | Presses 52-12 | Indust M & E 52-15 | 52-17 | Cogene- ration 52-20 | Cement Manufac- ture 52-30 | Acqn Year |
|--------------|-------|----------------|-------|-------|--------------------|------------------|--------------------------|-------|----------------------------|-------------------------------------|--------------|
| 2016 | 1 | 80 | 84 | 88 | 91 | 93 | 95 | 96 | 96 | 98 | 2016 |
| 2015 | 2 | 62 | 69 | 78 | 83 | 87 | 90 | 92 | 94 | 97 | 2015 |
| 2014 | 3 | 44 | 54 | 66 | 74 | 79 | 85 | 87 | 90 | 95 | 2014 |
| 2013 | 4 | 30 | 40 | 56 | 66 | 73 | 80 | 84 | 88 | 95 | 2013 |
| 2012 | 5 | 18 | 28 | 45 | 57 | 67 | 75 | 80 | 84 | 94 | 2012 |
| 2011 | 6 | 11 | 18 | 36 | 49 | 59 | 70 | 76 | 81 | 92 | 2011 |
| 2010 | 7 | 9 | 12 | 27 | 42 | 53 | 66 | 72 | 79 | 93 | 2010 |
| 2009 | 8 | 9 | 10 | 19 | 33 | 45 | 59 | 67 | 75 | 91 | 2009 |
| 2008 | 9 | 9 | 10 | 14 | 27 | 39 | 55 | 62 | 71 | 88 | 2008 |
| 2007 | 10 | 9 | 10 | 10 | 22 | 34 | 50 | 59 | 70 | 90 | 2007 |
| 2006 | 11 | 9 | 10 | 10 | 16 | 28 | 45 | 55 | 66 | 88 | 2006 |
| 2005 | 12 | 9 | 10 | 10 | 13 | 24 | 41 | 50 | 64 | 89 | 2005 |
| 2004 | 13 | 9 | 10 | 10 | 11 | 20 | 36 | 47 | 61 | 88 | 2004 |
| 2003 | 14 | 9 | 10 | 10 | 11 | 15 | 32 | 42 | 56 | 88 | 2003 |
| 2002 | 15 | 9 | 10 | 10 | 11 | 13 | 27 | 37 | 52 | 85 | 2002 |
| 2001 | 16 | 9 | 10 | 10 | 11 | 12 | 22 | 32 | 48 | 83 | 2001 |
| 2000 | 17 | 9 | 10 | 10 | 11 | 12 | 20 | 29 | 43 | 79 | 2000 |
| 1999 | 18 | 9 | 10 | 10 | 11 | 12 | 16 | 24 | 38 | 76 | 1999 |
| 1998 | 19 | 9 | 10 | 10 | 11 | 12 | 13 | 21 | 34 | 74 | 1998 |
| 1997 | 20 | 9 | 10 | 10 | 11 | 12 | 12 | 17 | 31 | 71 | 1997 |
| 1996 | 21 | 9 | 10 | 10 | 11 | 12 | 12 | 16 | 29 | 68 | 1996 |
| 1995 | 22 | 9 | 10 | 10 | 11 | 12 | 12 | 14 | 25 | 65 | 1995 |
| PRIOR | PRIOR | 9 | 10 | 10 | 11 | 12 | 12 | 12 | 23 | 64 | PRIOR |

Source: CAA TABLE B

SAN FRANCISCO COUNTY
2017 SINGLE FACTOR TABLE 53
CONSTRUCTION MOBILE EQUIPMENT

| Acqn Year | Age | New Equipment 53-10 | Used Equipment 53-15 | Average** 53-12 | Acqn Year | Age |
|------------------|------------|--------------------------------|---------------------------------|----------------------------|------------------|------------|
| 2016 | 1 | 74 | 91 | 83 | 2016 | 1 |
| 2015 | 2 | 67 | 82 | 75 | 2015 | 2 |
| 2014 | 3 | 61 | 75 | 68 | 2014 | 3 |
| 2013 | 4 | 57 | 71 | 64 | 2013 | 4 |
| 2012 | 5 | 55 | 66 | 61 | 2012 | 5 |
| 2011 | 6 | 52 | 64 | 59 | 2011 | 6 |
| 2010 | 7 | 48 | 59 | 54 | 2010 | 7 |
| 2009 | 8 | 44 | 54 | 49 | 2009 | 8 |
| 2008 | 9 | 41 | 51 | 46 | 2008 | 9 |
| 2007 | 10 | 38 | 46 | 43 | 2007 | 10 |
| 2006 | 11 | 35 | 43 | 39 | 2006 | 11 |
| 2005 | 12 | 34 | 42 | 38 | 2005 | 12 |
| 2004 | 13 | 33 | 40 | 37 | 2004 | 13 |
| 2003 | 14 | 31 | 39 | 36 | 2003 | 14 |
| 2002 | 15 | 29 | 36 | 33 | 2002 | 15 |
| 2001 | 16 | 28 | 34 | 31 | 2001 | 16 |
| 2000 | 17 | 24 | 29 | 26 | 2000 | 17 |
| 1999 | 18 | 19 | 25 | 22 | 1999 | 18 |
| 1998 | 19 | 18 | 20 | 20 | 1998 | 19 |
| 1997 | 20 | 17 | 17 | 17 | 1997 | 20 |
| 1996 | 21 | 17 | 14 | 17 | 1996 | 21 |
| 1995 | 22 | 17 | 14 | 17 | 1995 | 22 |
| PRIOR | PRIOR | 17 | 14 | 17 | PRIOR | PRIOR |

Source: CAA TABLE D

SAN FRANCISCO COUNTY
2017 SINGLE FACTOR TABLE 54
SET TOP BOX

| Acqn Year | Age | Set Top Box 54-06 | Acqn Year | Age |
|--------------|-------|----------------------|--------------|-------|
| 2016 | 1 | 68 | 2016 | 1 |
| 2015 | 2 | 47 | 2015 | 2 |
| 2014 | 3 | 31 | 2014 | 3 |
| 2013 | 4 | 19 | 2013 | 4 |
| 2012 | 5 | 11 | 2012 | 5 |
| 2011 | 6 | 6 | 2011 | 6 |
| 2010 | 7 | 2 | 2010 | 7 |
| PRIOR | PRIOR | 2 | PRIOR | PRIOR |

Source: CAA TABLE J

SAN FRANCISCO COUNTY

2017 SINGLE FACTOR TABLE 55 SLOT MACHINES & OTHER GAMING EQUIPMENT

| Acqn Year | Age | Electronic Slot 55-05 | Mechanical Slot & Other Gaming Equipment 55-12 | Acqn Year | Age |
|-----------|-------|--------------------------|--|-----------|-------|
| 2016 | 1 | 72 | 88 | 2016 | 1 |
| 2015 | 2 | 52 | 76 | 2015 | 2 |
| 2014 | 3 | 37 | 66 | 2014 | 3 |
| 2013 | 4 | 27 | 58 | 2013 | 4 |
| 2012 | 5 | 20 | 51 | 2012 | 5 |
| 2011 | 6 | 13 | 45 | 2011 | 6 |
| 2010 | 7 | 5 | 40 | 2010 | 7 |
| 2009 | 8 | 5 | 35 | 2009 | 8 |
| 2008 | 9 | 5 | 32 | 2008 | 9 |
| 2007 | 10 | 5 | 28 | 2007 | 10 |
| 2006 | 11 | 5 | 24 | 2006 | 11 |
| 2005 | 12 | 5 | 20 | 2005 | 12 |
| 2004 | 13 | 5 | 17 | 2004 | 13 |
| 2003 | 14 | 5 | 12 | 2003 | 14 |
| 2002 | 15 | 5 | 7 | 2002 | 15 |
| PRIOR | PRIOR | 5 | 7 | PRIOR | PRIOR |

Source: CAA TABLES L & M

SAN FRANCISCO COUNTY

2017 SINGLE FACTOR TABLE 56 COMPUTERS, LOCAL AREA NETWORK EQUIPMENT

| Acqn Year | Age | Personal Computers 56-04 | Local Area Network Equipment (Plus Mainframe Computers) 56-03 | Acqn Year | Age |
|--------------|-------|-----------------------------|---|--------------|-------|
| 2016 | 1 | 54 | 73 | 2016 | 1 |
| 2015 | 2 | 39 | 47 | 2015 | 2 |
| 2014 | 3 | 24 | 30 | 2014 | 3 |
| 2013 | 4 | 15 | 19 | 2013 | 4 |
| 2012 | 5 | 10 | 12 | 2012 | 5 |
| 2011 | 6 | 6 | 8 | 2011 | 6 |
| 2010 | 7 | 4 | 5 | 2010 | 7 |
| 2009 | 8 | 2 | 3 | 2009 | 8 |
| 2008 | 9 | 2 | 2 | 2008 | 9 |
| 2007 | 10 | 2 | 2 | 2007 | 10 |
| 2006 | 11 | 2 | 2 | 2006 | 11 |
| 2005 | 12 | 2 | 2 | 2005 | 12 |
| 2004 | 13 | 2 | 2 | 2004 | 13 |
| 2003 | 14 | 2 | 2 | 2003 | 14 |
| 2002 | 15 | 2 | 2 | 2002 | 15 |
| 2001 | 16 | 2 | 2 | 2001 | 16 |
| PRIOR | PRIOR | 2 | 2 | PRIOR | PRIOR |

*Source: AH 581 TABLE 7/
CAA TABLE E*

SAN FRANCISCO COUNTY

2017 SINGLE FACTOR TABLE 57 DOCUMENT PROCESSOR AND OFFSET LITHOGRAPHIC PRINTING PRESSES

| Acqn Year | Age | Document Processors 57-01 | Offset Lithographic Printing Presses 57-11 | Acqn Year | Age |
|-----------|-------|---------------------------|--|-----------|-------|
| 2016 | 1 | 58 | 91 | 2016 | 1 |
| 2015 | 2 | 47 | 82 | 2015 | 2 |
| 2014 | 3 | 32 | 74 | 2014 | 3 |
| 2013 | 4 | 28 | 66 | 2013 | 4 |
| 2012 | 5 | 23 | 58 | 2012 | 5 |
| 2011 | 6 | 19 | 50 | 2011 | 6 |
| 2010 | 7 | 15 | 43 | 2010 | 7 |
| 2009 | 8 | 13 | 37 | 2009 | 8 |
| 2008 | 9 | 10 | 31 | 2008 | 9 |
| 2007 | 10 | 10 | 23 | 2007 | 10 |
| 2006 | 11 | 10 | 20 | 2006 | 11 |
| 2005 | 12 | 10 | 17 | 2005 | 12 |
| 2004 | 13 | 10 | 13 | 2004 | 13 |
| 2003 | 14 | 10 | 10 | 2003 | 14 |
| 2002 | 15 | 10 | 10 | 2002 | 15 |
| 2001 | 16 | 10 | 10 | 2001 | 16 |
| PRIOR | PRIOR | 10 | 10 | PRIOR | PRIOR |

Source: AH 581 TABLES 10 & 11/
CAA TABLES H & I

SAN FRANCISCO COUNTY
2017 SINGLE FACTOR TABLE 58
HIGH TECH EQUIPMENT (NO TREND)

| Acqn Year | Age | Video Games / Mobile Phones 58-04 | Postage Meters- Non Digital 58-05 | Audio Video/ Fax/Pre-Press 58-06 | Medical Eqpt/ POS 58-08 | Acqn Year |
|--------------|--------------|---|---|--|-------------------------------|--------------|
| 2016 | 1 | 75 | 80 | 84 | 88 | 2016 |
| 2015 | 2 | 52 | 61 | 68 | 77 | 2015 |
| 2014 | 3 | 31 | 44 | 53 | 65 | 2014 |
| 2013 | 4 | 17 | 29 | 39 | 54 | 2013 |
| 2012 | 5 | 10 | 17 | 27 | 43 | 2012 |
| 2011 | 6 | 10 | 10 | 17 | 34 | 2011 |
| 2010 | 7 | 10 | 10 | 11 | 25 | 2010 |
| 2009 | 8 | 10 | 10 | 10 | 18 | 2009 |
| 2008 | 9 | 10 | 10 | 10 | 13 | 2008 |
| 2007 | 10 | 10 | 10 | 10 | 10 | 2007 |
| 2006 | 11 | 10 | 10 | 10 | 10 | 2006 |
| 2005 | 12 | 10 | 10 | 10 | 10 | 2005 |
| 2004 | 13 | 10 | 10 | 10 | 10 | 2004 |
| 2003 | 14 | 10 | 10 | 10 | 10 | 2003 |
| 2002 | 15 | 10 | 10 | 10 | 10 | 2002 |
| 2001 | 16 | 10 | 10 | 10 | 10 | 2001 |
| PRIOR | PRIOR | 10 | 10 | 10 | 10 | PRIOR |

Source: CAA TABLE K & TABLE 4 FOR 58-05

SAN FRANCISCO COUNTY

2017 SINGLE FACTOR TABLE 59 BIOPHARMACEUTICAL INDUSTRY EQUIPMENT & FIXTURES

| Acqn Year | Age | SCHEDULE A | | | SCHEDULE B | Acqn Year | Age |
|-----------|-------|--------------------------------|-----------------------------------|--------------------------|-------------------|-----------|-------|
| | | MACHINERY & EQUIPMENT 59-06 | TOOLS, MOLDS, DIES, JIGS 59-08 | OTHER EQUIPMENT 59-10 | FIXTURES 59-10 | | |
| 2016 | 1 | 85 | 89 | 92 | 92 | 2016 | 1 |
| 2015 | 2 | 70 | 79 | 84 | 84 | 2015 | 2 |
| 2014 | 3 | 55 | 68 | 76 | 76 | 2014 | 3 |
| 2013 | 4 | 41 | 58 | 68 | 68 | 2013 | 4 |
| 2012 | 5 | 29 | 47 | 59 | 59 | 2012 | 5 |
| 2011 | 6 | 19 | 37 | 51 | 51 | 2011 | 6 |
| 2010 | 7 | 12 | 28 | 43 | 43 | 2010 | 7 |
| 2009 | 8 | 11 | 21 | 36 | 36 | 2009 | 8 |
| 2008 | 9 | 11 | 14 | 28 | 28 | 2008 | 9 |
| 2007 | 10 | 11 | 12 | 23 | 23 | 2007 | 10 |
| 2006 | 11 | 11 | 12 | 17 | 17 | 2006 | 11 |
| 2005 | 12 | 11 | 12 | 13 | 13 | 2005 | 12 |
| PRIOR | PRIOR | 11 | 12 | 12 | 12 | PRIOR | PRIOR |

Source: AH 581 TABLE 9/
CAA TABLE G

59-06 BIOTECH - LAB / HIGHTECH

59-08 BIOTECH - PILOT SCALES MANUFACTURING EQUIPMENT

Schd A: 59-10 BIOTECH - COMMERCIAL MANUFACTURING EQUIPMENT
BIOTECH - SPECIALIZED

Schd B: 59-10 BIOTECH - FIXTURES & PROCESS PIPING