

SAN LUIS OBISPO COUNTY ASSESSOR
ASSESSMENT CATEGORIES
LIEN DATE JANUARY 1, 2024

Description	Code	Assessment Category
Commercial 5 Year	COM5	Tools, Molds & Dies, Shopping Carts
Commercial 6 Year	COM6	Golf Carts
Commercial 8 Year	COM8	Apt. Furnishings, Motel/Hotel Furnishings, Vending Machines,
Commercial 10 Year	COM10	Auto Repair, Health Clubs, Radio/TV Stations, Laundromats, Freestanding ATM's
Commercial 12 Year	COM12	Restaurants, Retail Stores, Grocery Stores, Medical/Dental, Hospital, Office Furn & Eqpt, Signs
Commercial 15 Year	COM15	Bank Fixtures, Bakeries, Bowling Alley, Dry Cleaner, Theaters, Trade Fixtures, Warehouse Stores
Commercial 20 Year	COM20	Cargo Containers, Gas Cylinders, Bank Drive-Up Windows
Commercial 25 Year	COM25	Service Station Tanks, Cell Towers
Commercial 30 Year	COM30	Propane Tanks
Commercial 40 Year	COM40	Bank Vault Doors, Bank Night Depository
Industrial 8 Year	IND8	Circuit Board Mfg., Glass Bottle Forming Eqpt.
Industrial 10 Year	IND10	Electronic Eqpt. Mfg.
Industrial 12 Year	IND12	Apparel Mfg., Drug Mfg.
Industrial 15 Year	IND15	Bottling Plants/Breweries, Winery Eqpt., Various Manufacturing
Industrial 17 Year	IND17	Brick & Tile Mfg., Canneries
Industrial 20 Year	IND20	Batch Plants, Cogeneration (power plants)
Industrial 30 Year	IND30	Cement Manufacturing
Industrial 40 Year	IND40	Winery Tanks
Construction New	CON/NEW	Mobile Construction Eqpt Acquired New
Construction Used	CON/USED	Mobile Construction Eqpt Acquired Used
Construction 12 Year	CON12	General Contractors
Agricultural New	AG/NEW	Mobile Agricultural Eqpt Acquired New
Agricultural Used	AG/USED	Mobile Agricultural Eqpt Acquired Used
Harvesters New	HARV/NEW	Mobile Harvesters Acquired New
Harvesters Used	HARV/USED	Mobile Harvesters Acquired Used
Agricultural 15 Year	AG15	Fixed Agricultural Eqpt., Dairies, Cotton Gins
Agricultural 25 Year	AG25	Wind Machines
Biopharmaceutical	BIO FIXT	Biopharmaceutical Fixtures
Biopharmaceutical	BIO M&E	Biopharmaceutical M&E
Biopharmaceutical	BIO OTHER	Biopharmaceutical Other
Biopharmaceutical	BIO TOOLS	Biopharmaceutical Tools
Personal Computers	PERS COMP	Non-Production Computers
LAN Eqpt	LAN EQPT	Local Area Network Equipment (Plus Mainframe Computers)
Doc Processor	DOC PROC	Document Processors including stand alone copiers and MFPs
Lith Printing	OLP	Offset Lithographic Printing Presses, Newspaper Printing Presses
Untrend 4 Year	UNTRND4	Pagers, Video Games
Untrend 6 Year	UNTRND6	Fax Machines, Satellite Dishes-Residential
Untrend 8 Year	UNTRND8	POS Systems, Medical Eqpt/High Tech
Semiconductor	SEMICON	Semiconductor Mfg. Eqpt

SAN LUIS OBISPO COUNTY ASSESSOR
 COMMERCIAL COMPOSITE FACTORS
 LIEN DATE JANUARY 1, 2024

YEAR	COM5	COM6	COM8	COM10	COM12	COM15	COM20	COM25	COM30	COM40
2023	80	84	88	91	93	95	96	97	98	99
2022	62	69	78	84	87	91	95	97	98	100
2021	51	61	77	86	92	98	105	109	111	113
2020	36	49	70	81	90	101	110	115	119	123
2019	22	34	55	71	81	93	104	111	116	121
2018	13	23	44	62	75	88	103	111	117	123
2017		14	35	53	68	83	100	111	118	126
2016		14	25	44	59	76	96	109	117	125
2015			17	34	49	69	90	104	113	124
2014			14	27	41	61	85	99	111	122
2013				20	35	55	81	96	108	122
2012				16	28	48	74	93	106	120
2011				15	23	42	71	92	105	123
2010					18	37	66	88	103	123
2009					15	31	60	83	99	119
2008						27	57	80	97	121
2007						23	52	78	96	122
2006						21	50	75	97	125
2005						18	45	73	96	126
2004						18	42	72	97	131
2003							39	69	96	131
2002							34	64	92	129
2001							30	58	86	126
2000							26	55	83	125
1999							25	49	78	123
1998							21	45	72	119
1997								42	69	116
1996								38	65	114
1995								34	60	109
1994								33	57	111
1993								30	55	107
1992								27	51	104
1991								25	50	101
1990								23	46	101
1989									42	96
1988									42	99
1987									41	97
1986									36	94
1985									36	89
1984									30	88

Minimum percent good factor of ten (10) percent is applied for lien date 2024.

SAN LUIS OBISPO COUNTY ASSESSOR
INDUSTRIAL COMPOSITE FACTORS
LIEN DATE JANUARY 1, 2024

YEAR	IND8	IND10	IND12	IND15	IND17	IND20	IND25	IND30	IND40
2023	88	91	93	95	95	96	97	98	99
2022	80	86	89	93	96	98	100	101	103
2021	77	86	92	98	101	105	109	111	113
2020	69	81	90	100	104	109	114	118	122
2019	55	71	81	93	98	104	111	116	121
2018	44	61	74	87	94	102	110	115	121
2017	34	52	67	82	90	98	109	116	124
2016	25	43	58	75	84	94	106	115	123
2015	17	33	48	68	77	88	102	110	121
2014	13	26	40	60	71	83	97	108	120
2013	13	20	34	54	65	79	94	106	120
2012		16	27	47	58	72	91	104	118
2011		13	22	40	53	68	88	101	118
2010		13	18	36	47	64	84	99	118
2009			15	30	41	58	80	96	115
2008			13	25	37	54	76	92	115
2007				22	33	50	75	92	117
2006				19	29	46	70	91	117
2005				17	25	41	68	89	117
2004				15	22	38	65	87	118
2003					20	36	62	87	119
2002					16	30	57	82	116
2001						27	52	77	113
2000						23	49	74	112
1999						22	44	69	109
1998						18	40	64	107
1997						16	37	61	104
1996							34	59	102
1995							31	54	98
1994							30	52	100
1993							26	49	95
1992							24	45	93
1991							22	44	90
1990							18	41	90
1989								38	87
1988								37	88
1987								36	87
1986								32	84
1985								32	80
1984								27	80

Minimum percent good factor of nine (9) percent is applied for lien date 2024.

SAN LUIS OBISPO COUNTY ASSESSOR
CONSTRUCTION/AGRICULTURAL EQUIPMENT FACTORS
LIEN DATE JANUARY 1, 2024

YEAR	CON/NEW	CON/USED	CON12	AG/NEW	AG/USED	HARV/NEW	HARV/USED	AG25	AG15
2023	74	91	93	78	92	74	90	97	95
2022	71	87	92	74	86	67	82	100	93
2021	71	88	93	78	92	70	84	112	101
2020	69	85	88	75	88	65	78	116	101
2019	65	79	80	69	82	57	70	114	96
2018	63	77	74	64	77	52	63	114	90
2017	56	70	66	58	70	46	56	111	83
2016	51	63	57	53	63	41	49	108	76
2015	48	58	48	48	57	36	43	105	70
2014	43	52	40	43	51	30	37	100	61
2013	39	48	34	39	47	28	34	98	55
2012	37	46	27	37	44	25	31	94	49
2011	36	44	23	35	42	23	27	92	42
2010	34	42	19	34	40		25	88	37
2009	31	39	16	32	36		22	85	32
2008	30	37		29	34		23	83	28
2007	26	33			32			82	24
2006	22	29			30			77	21
2005	21	23						74	20
2004	21	21						72	
2003		17						69	
2002								64	
2001								59	
2000								55	
1999								50	
1998								46	
1997								42	
1996								39	
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SAN LUIS OBISPO COUNTY ASSESSOR
SPECIAL PROPERTIES EQUIPMENT FACTORS
LIEN DATE JANUARY 1, 2024

YEAR	BIO FIXT	BIO M&E	BIO OTHER	BIO TOOLS	SET-TOP BOX
2023	91	84	91	88	68
2022	86	71	86	80	47
2021	86	61	86	77	31
2020	81	49	81	69	19
2019	71	34	71	55	11
2018	61	22	61	44	6
2017	52	14	52	34	2
2016	43	14	43	25	2
2015	33	14	33	17	
2014	26	14	26	14	
2013	20	14	20	14	
2012	16	14	16	14	
2011	14	14	14	14	
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SAN LUIS OBISPO COUNTY ASSESSOR
SPECIAL PROPERTIES EQUIPMENT FACTORS
LIEN DATE JANUARY 1, 2024

YEAR	PERS COMP	LAN EQPT	DOC PROC	OLP	UNTRND 4	UNTRND 6	UNTRND 8	SEMICON	SEMICON FIXT
2023	54	73	58	91	75	84	88	78	91
2022	39	47	47	82	51	68	76	61	86
2021	24	30	32	74	31	52	65	46	86
2020	15	19	28	66	16	38	54	34	81
2019	10	12	23	58	10	26	43	25	71
2018	6	8	19	50		17	33	18	61
2017	4	5	15	43		10	25	12	52
2016	2	3	13	37			18	8	43
2015	2	2	10	31			12		33
2014				23			10		26
2013				20					20
2012				17					16
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