

SAN LUIS OBISPO COUNTY ASSESSOR
ASSESSMENT CATEGORIES
LIEN DATE JANUARY 1, 2022

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, 2022

YEAR	COM5	COM6	COM8	COM10	COM12	COM15	COM20	COM25	COM30	COM40
2021	80	83	88	90	92	94	96	97	98	99
2020	65	73	83	88	93	96	100	102	104	106
2019	47	57	70	78	85	90	96	100	102	105
2018	32	43	59	70	78	86	94	98	102	106
2017	19	31	50	63	72	83	93	99	104	109
2016	12	20	38	54	65	77	89	97	102	109
2015		12	29	44	56	69	83	93	99	106
2014		12	20	35	48	62	79	89	96	104
2013			15	28	41	57	74	87	94	104
2012			12	22	34	50	70	82	92	103
2011				17	28	46	67	81	91	104
2010				13	23	40	64	79	90	104
2009				13	18	34	57	74	86	101
2008					15	29	53	72	84	101
2007					14	26	51	69	84	102
2006						23	48	68	84	104
2005						20	44	66	83	106
2004						18	42	66	84	109
2003						17	38	63	83	110
2002							34	59	79	108
2001							30	54	74	105
2000							27	50	72	103
1999							24	45	68	101
1998							21	42	63	97
1997							18	39	60	95
1996								36	55	93
1995								33	52	91
1994								30	50	90
1993								27	48	89
1992								26	45	87
1991								24	42	84
1990								20	39	82
1989									38	79
1988									35	79
1987									34	78
1986									33	77
1985									31	73
1984									26	69
1983									26	67
1982									24	66

Minimum percent good factor of ten (10) percent is applied for lien date 2022.

SAN LUIS OBISPO COUNTY ASSESSOR
INDUSTRIAL COMPOSITE FACTORS
LIEN DATE JANUARY 1, 2022

YEAR	IND8	IND10	IND12	IND15	IND17	IND20	IND30	IND40
2021	88	90	92	94	95	96	98	99
2020	83	88	93	96	98	100	104	106
2019	70	78	85	90	94	96	102	105
2018	59	70	78	86	89	94	102	106
2017	49	61	71	81	86	92	102	107
2016	37	53	63	75	81	87	99	106
2015	28	44	55	68	76	83	98	105
2014	20	35	48	62	69	79	95	104
2013	14	28	41	56	64	73	92	102
2012	11	22	34	50	58	69	91	102
2011		16	27	44	53	65	89	101
2010		13	23	39	49	62	87	101
2009		11	18	33	43	55	83	98
2008			14	28	38	51	81	97
2007			12	25	35	49	81	98
2006			12	22	31	45	79	98
2005				18	27	41	77	98
2004				16	23	38	76	99
2003				14	21	35	76	100
2002				14	18	30	71	97
2001					15	27	67	94
2000					14	24	64	92
1999					14	22	60	90
1998						19	56	87
1997						16	54	85
1996						14	50	83
1995							48	82
1994							46	81
1993							43	79
1992							40	77
1991							37	75
1990							35	73
1989							34	71
1988							32	71
1987							31	70
1986							29	69
1985							28	66
1984							24	63
1983							24	60
1982							20	59
Minimum percent good factor of nine (9) percent is applied for lien date 2022.								

SAN LUIS OBISPO COUNTY ASSESSOR
CONSTRUCTION/AGRICULTURAL EQUIPMENT FACTORS
LIEN DATE JANUARY 1, 2022

YEAR	CON/NEW	CON/USED	CON12	AG/NEW	AG/USED	HARV/NEW	HARV/USED	AG25	AG15
2021	74	91	92	78	92	74	90	97	94
2020	69	84	88	74	87	68	83	100	93
2019	64	78	82	70	82	62	75	99	89
2018	61	75	77	65	76	56	67	97	85
2017	57	69	68	59	71	49	60	96	80
2016	53	66	61	54	64	44	53	93	74
2015	48	59	54	49	58	38	46	90	67
2014	44	54	46	44	53	34	41	87	61
2013	41	50	40	41	48	30	36	85	56
2012	37	46	34	36	44	25	31	81	50
2011	35	43	28	33	39	23	28	79	44
2010	34	41	23	32	38	22	27	77	39
2009	31	37	18	30	36	19	23	74	34
2008	29	36	15	29	35		21	72	29
2007	28	35	14	28	32		20	70	27
2006	27	32		26	30		20	68	23
2005	24	29			28			65	19
2004	20	27			27			64	17
2003	19	21						61	18
2002	18	18						57	
2001		15						53	
2000								49	
1999								44	
1998								41	
1997								38	
1996								35	
1995								33	
1994								30	
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SAN LUIS OBISPO COUNTY ASSESSOR
 SPECIAL PROPERTIES EQUIPMENT FACTORS
 LIEN DATE JANUARY 1, 2022

YEAR	BIO FIXT	BIO M&E	BIO OTHER	BIO TOOLS	SET-TOP BOX
2021	90	83	90	88	68
2020	88	73	88	83	47
2019	78	57	78	70	31
2018	70	43	70	59	19
2017	61	30	61	49	11
2016	53	20	53	37	6
2015	44	12	44	28	2
2014	35	12	35	20	2
2013	28	12	28	14	
2012	22	12	22	12	
2011	16	12	16	12	
2010	13	12	13	12	
2009	13	12	13	12	
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SAN LUIS OBISPO COUNTY ASSESSOR
SPECIAL PROPERTIES EQUIPMENT FACTORS
LIEN DATE JANUARY 1, 2022

YEAR	PERS COMP	LAN EQPT	DOC PROC	OLP	UNTRND 4	UNTRND 6	UNTRND 8	SEMICON	SEMICON FIXT
2021	54	73	58	91	74	83	88	78	90
2020	39	47	47	82	51	67	76	61	88
2019	24	30	32	74	31	52	64	46	78
2018	15	19	28	66	16	38	52	34	70
2017	10	12	23	58	10	26	42	25	61
2016	6	8	19	50		17	32	18	53
2015	4	5	15	43		10	24	12	44
2014	2	3	13	37			17	8	35
2013	2	2	10	31			12		28
2012			10	23			10		22
2011			10	20					16
2010				17					13
2009				13					11
2008				10					
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