

SAN LUIS OBISPO COUNTY ASSESSOR
ASSESSMENT CATEGORIES
LIEN DATE JANUARY 1, 2021

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, 2021

YEAR	COM5	COM6	COM8	COM10	COM12	COM15	COM20	COM25	COM30	COM40
2020	80	84	88	91	93	94	96	97	98	99
2019	62	69	77	83	86	90	93	96	97	98
2018	45	54	68	75	81	86	92	96	98	100
2017	30	41	57	68	76	83	91	96	99	103
2016	19	29	47	59	69	78	88	95	98	102
2015	11	19	36	51	61	73	84	91	96	101
2014	11	11	27	42	53	67	80	89	94	101
2013		11	20	34	46	60	76	85	92	100
2012			14	27	40	54	71	82	90	99
2011			12	21	34	50	68	81	89	100
2010			12	17	28	46	66	80	90	101
2009				13	23	39	61	75	86	99
2008				12	18	34	58	74	85	100
2007				12	15	30	55	72	85	100
2006					13	27	52	70	85	104
2005					13	23	48	69	84	105
2004						21	46	70	86	110
2003						18	43	67	86	110
2002						16	39	62	82	109
2001						16	34	58	78	106
2000							30	53	75	104
1999							27	51	72	102
1998							24	46	67	99
1997							21	42	65	99
1996							18	39	61	95
1995							16	37	57	95
1994								34	55	93
1993								32	53	94
1992								29	51	91
1991								26	48	88
1990								24	45	86
1989								22	42	84
1988								19	40	85
1987									38	84
1986									36	81
1985									35	80
1984									31	77
1983									30	75
1982									27	72
1981									25	73

Minimum percent good factor of ten (10) percent is applied for lien date 2021.

SAN LUIS OBISPO COUNTY ASSESSOR
INDUSTRIAL COMPOSITE FACTORS
LIEN DATE JANUARY 1, 2021

YEAR	IND8	IND10	IND12	IND15	IND17	IND20	IND30	IND40
2020	88	91	93	94	95	96	98	99
2019	77	83	86	90	92	93	97	98
2018	67	74	80	85	89	91	97	99
2017	56	67	74	82	86	89	98	101
2016	46	58	68	77	82	86	96	100
2015	36	50	59	71	76	82	94	99
2014	26	41	52	65	71	78	93	99
2013	20	33	45	59	66	75	90	98
2012	13	27	39	53	61	70	89	98
2011	10	20	33	49	57	67	87	97
2010		16	27	44	52	64	87	97
2009		13	22	38	48	59	84	96
2008		11	18	33	42	55	81	95
2007			15	29	39	52	82	96
2006			13	25	35	49	80	98
2005			11	22	31	45	79	98
2004				19	28	42	78	99
2003				17	23	39	77	99
2002				12	21	35	73	97
2001				12	18	31	70	95
2000					15	26	67	92
1999					13	24	63	90
1998					13	21	60	88
1997						19	58	88
1996						16	54	85
1995						15	51	85
1994						13	49	83
1993							47	83
1992							45	80
1991							42	78
1990							40	77
1989							38	76
1988							36	75
1987							34	75
1986							32	72
1985							31	71
1984							28	69
1983							26	67
1982							24	64
1981							22	65

Minimum percent good factor of nine (9) percent is applied for lien date 2021.

SAN LUIS OBISPO COUNTY ASSESSOR
 CONSTRUCTION/AGRICULTURAL EQUIPMENT FACTORS
 LIEN DATE JANUARY 1, 2021

YEAR	CON/NEW	CON/USED	CON12	AG/NEW	AG/USED	HARV/NEW	HARV/USED	AG15	AG25
2020	74	91	93	78	92	74	90	94	97
2019	67	83	87	71	84	65	80	91	97
2018	64	78	83	67	79	60	72	87	97
2017	59	73	75	62	73	54	64	82	95
2016	55	67	68	56	67	46	57	77	93
2015	51	63	60	51	61	41	50	72	90
2014	46	57	53	46	55	36	44	66	88
2013	43	53	46	43	51	33	40	61	86
2012	40	49	40	39	46	29	34	55	83
2011	37	46	35	35	42	24	30	50	81
2010	35	42	29	32	38	23	27	45	80
2009	32	40	24	31	37	21	26	40	77
2008	31	37	19	29	35	19	23	35	76
2007	29	36	16	29	34		21	32	75
2006	27	34	14	27	31		19	27	72
2005	27	32		25	29		19	24	70
2004	24	30			28			20	69
2003	20	26			26			18	66
2002	19	20						17	61
2001	17	17							58
2000	17	14							54
1999		14							51
1998									47
1997									42
1996									40
1995									37
1994									35
1993									33
1992									30
1991									27
1990									26
1989									24
1988									22
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SAN LUIS OBISPO COUNTY ASSESSOR
 SPECIAL PROPERTIES EQUIPMENT FACTORS
 LIEN DATE JANUARY 1, 2021

YEAR	BIO FIXT	BIO M&E	BIO OTHER	BIO TOOLS	SET-TOP BOX
2020	92	85	92	89	68
2019	84	70	84	79	47
2018	77	56	77	69	31
2017	70	42	70	59	19
2016	62	30	62	49	11
2015	53	19	53	38	6
2014	44	12	44	28	2
2013	36	11	36	21	2
2012	29	11	29	14	
2011	23	11	23	11	
2010	17	11	17	11	
2009	13	11	13	11	
2008	12	11	12	11	
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SAN LUIS OBISPO COUNTY ASSESSOR
SPECIAL PROPERTIES EQUIPMENT FACTORS
LIEN DATE JANUARY 1, 2021

YEAR	PERS COMP	LAN EQPT	DOC PROC	OLP	UNTRND 4	UNTRND 6	UNTRND 8	SEMICON	SEMICON FIXT
2020	54	73	58	91	75	84	88	78	91
2019	39	47	47	82	51	68	76	61	83
2018	24	30	32	74	31	52	65	46	74
2017	15	19	28	66	16	38	53	34	67
2016	10	12	23	58	10	26	43	25	58
2015	6	8	19	50	10	17	33	18	50
2014	4	5	15	43		10	24	12	41
2013	2	3	13	37		10	18	8	33
2012	2	2	10	31			12		27
2011			10	23			10		20
2010			10	20					16
2009				17					13
2008				13					12
2007				10					12
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