

SAN LUIS OBISPO COUNTY ASSESSOR  
ASSESSMENT CATEGORIES  
LIEN DATE JANUARY 1, 2023

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, 2023

YEAR	COM5	COM6	COM8	COM10	COM12	COM15	COM20	COM25	COM30	COM40
2022	80	83	88	90	92	94	96	97	98	98
2021	69	77	86	93	97	101	106	108	109	112
2020	54	64	79	89	95	103	109	113	116	119
2019	35	47	66	78	87	96	105	110	113	118
2018	21	34	53	69	79	91	101	109	113	120
2017	14	22	43	59	73	86	100	108	115	122
2016	14	14	33	50	63	80	97	106	113	121
2015		14	23	40	55	71	89	101	108	119
2014			17	32	46	63	84	97	106	117
2013			14	24	38	57	78	94	104	116
2012			14	18	31	50	74	89	101	115
2011				15	26	45	70	87	99	115
2010				15	21	39	66	83	97	115
2009					16	33	60	79	94	112
2008					15	29	55	77	92	112
2007					15	24	51	73	90	112
2006						22	48	71	90	115
2005						19	45	69	90	116
2004						19	43	68	91	120
2003							38	65	88	120
2002							33	60	83	118
2001							29	55	80	115
2000							25	51	74	112
1999							24	46	72	110
1998							20	42	66	106
1997							20	38	63	103
1996								35	59	100
1995								31	54	98
1994								30	52	97
1993								27	49	95
1992								25	47	93
1991								23	44	89
1990								23	40	87
1989									38	84
1988									35	83
1987									34	84
1986									32	80
1985									30	76
1984									27	72
1983									27	71

Minimum percent good factor of ten (10) percent is applied for lien date 2023.

SAN LUIS OBISPO COUNTY ASSESSOR  
INDUSTRIAL COMPOSITE FACTORS  
LIEN DATE JANUARY 1, 2023

YEAR	IND8	IND10	IND12	IND15	IND17	IND20	IND30	IND40
2022	88	90	92	94	95	96	98	98
2021	84	91	94	99	101	103	106	109
2020	76	86	92	99	102	105	113	115
2019	63	76	84	93	96	101	110	115
2018	51	66	76	88	93	98	109	115
2017	41	56	69	82	87	95	109	115
2016	31	47	60	75	82	91	107	114
2015	22	38	52	68	75	85	103	113
2014	16	30	43	60	69	80	101	111
2013	12	23	36	55	64	74	98	110
2012	12	17	29	47	58	70	95	109
2011		14	24	42	52	65	92	107
2010		13	20	36	48	62	91	108
2009		13	15	31	42	56	88	105
2008			13	27	37	51	85	103
2007			13	22	32	47	84	104
2006				20	29	44	82	104
2005				17	25	41	81	105
2004				15	23	37	79	105
2003				15	19	34	78	106
2002					17	29	73	103
2001					15	25	69	100
2000					15	22	65	97
1999						21	62	95
1998						17	57	92
1997						16	54	89
1996							52	87
1995							47	86
1994							45	85
1993							42	82
1992							41	80
1991							38	77
1990							35	75
1989							33	73
1988							31	72
1987							30	73
1986							28	70
1985							26	66
1984							24	63
1983							21	62
Minimum percent good factor of nine (9) percent is applied for lien date 2023.								

SAN LUIS OBISPO COUNTY ASSESSOR  
CONSTRUCTION/AGRICULTURAL EQUIPMENT FACTORS  
LIEN DATE JANUARY 1, 2023

YEAR	CON/NEW	CON/USED	CON12	AG/NEW	AG/USED	HARV/NEW	HARV/USED	AG25	AG15
2022	74	91	92	78	92	74	90	97	94
2021	71	87	91	80	93	73	89	107	100
2020	68	84	86	77	91	69	83	109	99
2019	63	78	79	72	84	62	74	108	94
2018	61	74	73	66	79	55	67	107	89
2017	57	71	66	61	72	49	59	103	83
2016	52	64	57	55	66	43	52	101	76
2015	47	58	50	50	59	38	46	98	69
2014	44	54	41	45	53	33	40	93	61
2013	39	48	34	41	49	29	35	91	56
2012	37	45	29	37	44	26	32	86	48
2011	35	44	24	35	42	24	29	84	43
2010	34	41	20	33	40	22	26	81	37
2009	31	38	16	32	38		24	78	32
2008	29	36	15	30	35		21	76	29
2007	28	34		29	33		22	73	24
2006	24	31			31			71	21
2005	21	27			29			67	18
2004	20	22						65	19
2003	19	19						62	
2002		16						57	
2001								53	
2000								50	
1999								44	
1998								41	
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SAN LUIS OBISPO COUNTY ASSESSOR  
SPECIAL PROPERTIES EQUIPMENT FACTORS  
LIEN DATE JANUARY 1, 2023

YEAR	BIO FIXT	BIO M&E	BIO OTHER	BIO TOOLS	SET-TOP BOX
2022	90	83	90	88	68
2021	91	75	91	84	47
2020	86	62	86	76	31
2019	76	45	76	63	19
2018	66	33	66	51	11
2017	56	20	56	41	6
2016	47	13	47	31	2
2015	38	13	38	22	2
2014	30	13	30	16	
2013	23	13	23	13	
2012	17	13	17	13	
2011	14	13	14	13	
2010	14	13	14	13	
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SAN LUIS OBISPO COUNTY ASSESSOR  
 SPECIAL PROPERTIES EQUIPMENT FACTORS  
 LIEN DATE JANUARY 1, 2023

YEAR	PERS COMP	LAN EQPT	DOC PROC	OLP	UNTRND 4	UNTRND 6	UNTRND 8	SEMICON	SEMICON FIXT
2022	54	73	58	91	74	83	88	78	90
2021	39	47	47	82	51	67	75	61	91
2020	24	30	32	74	31	51	63	46	86
2019	15	19	28	66	16	37	52	34	76
2018	10	12	23	58	10	26	41	25	66
2017	6	8	19	50		16	32	18	56
2016	4	5	15	43		10	24	12	47
2015	2	3	13	37			17	8	38
2014	2	2	10	31			12		30
2013			10	23			10		23
2012			10	20					17
2011				17					14
2010				13					
2009				10					
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