

SAN LUIS OBISPO COUNTY ASSESSOR
ASSESSMENT CATEGORIES
LIEN DATE JANUARY 1, 2026

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	Stainless Steel 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
CAA Solar Panels	SOLAR PANELS	Solar Panels
CAA Winery Tanks	WINE TANKS	Stainless Steel Winery Tanks

SAN LUIS OBISPO COUNTY ASSESSOR
 COMMERCIAL COMPOSITE FACTORS
 LIEN DATE JANUARY 1, 2026

YEAR	COM5	COM6	COM8	COM10	COM12	COM15	COM20	COM25	COM30	COM40
2025	81	84	89	91	93	95	97	98	98	99
2024	63	69	79	84	88	92	95	97	99	100
2023	45	55	68	75	81	87	93	96	98	100
2022	30	41	57	68	76	83	90	95	98	101
2021	21	33	54	68	78	89	100	106	111	116
2020	13	24	45	63	76	89	104	113	118	125
2019	13	15	34	52	67	83	99	110	117	123
2018		14	25	44	59	77	97	109	116	126
2017		14	19	36	53	73	94	109	117	129
2016			15	28	44	66	91	107	117	128
2015			15	22	36	58	84	102	113	126
2014				16	29	51	79	98	110	126
2013				15	24	45	75	94	109	125
2012				15	20	39	69	90	105	125
2011					15	34	65	88	105	125
2010					15	29	60	86	103	127
2009						24	54	79	98	123
2008						21	49	76	97	123
2007						17	45	74	96	126
2006						17	42	72	95	128
2005							39	70	96	131
2004							37	69	96	135
2003							34	65	93	135
2002							31	59	90	135
2001							27	56	84	132
2000							23	50	79	129
1999							21	47	76	127
1998							21	42	72	123
1997								39	66	120
1996								35	63	118
1995								33	60	115
1994								29	57	114
1993								27	54	110
1992								24	50	110
1991								22	46	104
1990								22	45	104
1989									43	99
1988									40	102
1987									38	100
1986									35	97

Minimum percent good factor of ten (10) percent is applied for lien date 2026.

SAN LUIS OBISPO COUNTY ASSESSOR
INDUSTRIAL COMPOSITE FACTORS
LIEN DATE JANUARY 1, 2026

YEAR	IND8	IND10	IND12	IND15	IND17	IND20	IND25	IND30	IND40
2025	89	91	93	95	96	97	98	98	99
2024	79	84	89	93	94	96	98	100	101
2023	70	77	84	89	92	95	99	101	103
2022	60	72	80	88	91	95	100	103	107
2021	55	70	80	91	96	103	109	114	119
2020	46	63	77	90	97	105	115	120	127
2019	34	53	69	85	93	101	112	119	126
2018	25	45	60	78	88	98	111	118	127
2017	19	36	53	73	84	95	109	118	130
2016	13	28	44	66	77	91	107	117	128
2015	13	22	37	58	70	85	102	114	127
2014		16	30	52	64	80	99	111	127
2013		14	24	45	57	75	95	110	126
2012		14	20	39	51	69	90	105	125
2011			15	34	46	64	87	104	124
2010			14	28	41	60	85	102	126
2009			14	24	36	53	79	97	122
2008				21	30	47	74	95	120
2007				17	27	45	73	95	125
2006				15	24	41	70	92	124
2005				15	21	37	67	91	124
2004					18	35	64	89	126
2003					16	32	60	87	127
2002					16	29	55	84	125
2001						25	51	78	122
2000						21	46	73	118
1999						19	42	69	116
1998						17	39	66	113
1997						17	35	61	110
1996							32	58	108
1995							31	55	106
1994							27	53	106
1993							24	49	101
1992							22	46	101
1991							18	42	95
1990							18	41	96
1989								40	92
1988								37	93
1987								34	93
1986								32	89

Minimum percent good factor of nine (9) percent is applied for lien date 2026.

SAN LUIS OBISPO COUNTY ASSESSOR
CONSTRUCTION/AGRICULTURAL EQUIPMENT FACTORS
LIEN DATE JANUARY 1, 2026

YEAR	CON/NEW	CON/USED	CON12	AG/NEW	AG/USED	HARV/NEW	HARV/USED	AG25	AG15
2025	74	91	93	78	92	74	90	98	95
2024	67	83	88	71	83	65	79	96	91
2023	63	78	83	65	77	58	70	95	86
2022	63	78	82	62	73	54	64	96	85
2021	64	78	81	65	78	54	66	109	91
2020	62	77	75	63	74	51	61	113	89
2019	56	70	67	57	68	45	54	112	84
2018	53	66	60	53	63	41	49	111	78
2017	49	61	52	49	57	36	43	109	73
2016	44	54	43	43	52	30	37	105	65
2015	40	49	36	39	46	28	33	102	58
2014	38	47	29	37	44	25	31	98	51
2013	36	43	24	35	42	23	27	95	45
2012	33	41	20	33	39	23	24	91	39
2011	32	40	16	31	35		22	88	34
2010	31	37	16	29	33		22	86	29
2009	26	33		29	31		22	81	24
2008	22	29			29			79	22
2007	21	23			29			77	19
2006	20	20						74	19
2005	20	17						70	
2004		17						68	
2003								64	
2002								59	
2001								56	
2000								50	
1999								47	
1998								43	
1997								39	
1996								35	
1995								34	
1994								29	
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1986									

SAN LUIS OBISPO COUNTY ASSESSOR
SPECIAL PROPERTIES EQUIPMENT FACTORS
LIEN DATE JANUARY 1, 2026

YEAR	BIO FIXT	BIO M&E	BIO OTHER	BIO TOOLS	SET-TOP BOX	WINE TANKS	SOLAR PANELS
2025	91	84	91	89	68	99	98
2024	84	70	84	79	47	98	92
2023	77	56	77	70	31	98	91
2022	72	43	72	60	19	104	88
2021	70	34	70	55	11	107	88
2020	63	24	63	46	6	108	84
2019	53	15	53	34	2	109	83
2018	45	14	45	25	2	107	79
2017	36	14	36	19	2	107	73
2016	28	14	28	15		106	68
2015	22	14	22	15		106	62
2014	16	14	16	15		105	56
2013	15	14	15	15		102	49
2012	15	14	15	15		103	38
2011	15					102	31
2010	15					101	28
2009	15					98	22
2008	15					97	19
2007						98	18
2006						98	17
2005						100	16
2004						101	14
2003						97	13
2002						95	11
2001						93	10
2000						91	9
1999						88	9
1998						87	
1997						85	
1996						87	
1995						88	
1994						86	
1993						80	
1992						79	
1991						75	
1990						76	
1989						73	
1988						74	
1987						72	
1986						69	
						66	

SAN LUIS OBISPO COUNTY ASSESSOR
SPECIAL PROPERTIES EQUIPMENT FACTORS
LIEN DATE JANUARY 1, 2026

YEAR	PERS COMP	LAN EQPT	DOC PROC	OLP	UNTRND 4	UNTRND 6	UNTRND 8	SEMICON	SEMICON FIXT
2025	54	73	58	91	75	84	89	78	91
2024	39	47	47	82	52	68	77	61	84
2023	24	30	32	74	32	53	66	46	77
2022	15	19	28	66	17	39	54	34	72
2021	10	12	23	58	10	27	44	25	70
2020	6	8	19	50	10	18	34	18	63
2019	4	5	15	43	10	11	25	12	53
2018	2	3	13	37		10	18	8	45
2017	2	2	10	31		10	13	8	36
2016	2		10	23		10	10		28
2015			10	20			10		22
2014			10	17			10		16
2013				13			10		15
2012				10					15
2011				10					15
2010									15
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