

From: Harp, Dan (Assessor) [dharp@asr.sbcounty.gov]

Sent: Monday, October 20, 2008 12:58 PM

To: Kinkle, Sherrie

Subject: Economic lives in Assessor's Handbook section 581: comments relating to LTA 2008/056

Hi Sherrie,

San Bernardino County would like to weigh in with a couple of comments as it pertains to economic lives on several categories of property. Generally speaking we agree with the economic life (years) as stated for the individual categories when we are valuing only personal property. We would like the BOE to make it very clear in the AH 581 that the recommended economic lives do not apply in the situation where the value of personal property and fixtures (as well as land and improvements) have been determined by appraising the entire property as a single appraisal unit. On several of the property categories listed in your draft (see below list) we here in San Bernardino County utilize an income approach to appraise the entire appraisal unit which consists of land, improvements, fixtures, and personal property. We would only use the cost approach to determine the allocation to land, improvements, and personal property.

- 1) Batch plant
- 2) Cement manufacturing
- 3) Cogeneration power plant
- 4) Glass and glass product manufacturing
- 5) Sheet metal manufacturing
- 6) Ski lift

Thank you,

Daniel A. Harp

Chief Appraiser, for

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