

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2021 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING

VALUE OF COMMERCIAL EQUIPMENT

Each depreciation percentage listed below is the result of multiplying an equipment index factor by a percent good factor. When the depreciation percentage is applied to the historical cost, it concurrently trends the historical cost to an estimate of replacement cost new and depreciates it to arrive at an estimate of present value. Any deviation from this table for unusual functional or economic obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

LIFE YEAR	** A	4 C4	5 C5	6 C6	7 C7	8 C8	10 C10	12 C12	15 C15	17 C17	20 C20	YEAR
2020	54	75	80	84	86	88	91	93	94	95	96	2020
2019	39	52	62	69	73	77	83	86	90	92	93	2019
2018	24	32	45	54	61	68	75	81	86	89	92	2018
2017	15	17	30	41	51	57	68	76	83	87	91	2017
2016	10	11	19	29	39	47	59	69	78	84	88	2016
2015	6	11	11	19	28	36	51	61	73	77	84	2015
2014	4		11	11	19	27	42	53	67	72	80	2014
2013	2			11	12	20	34	46	60	67	76	2013
2012	2			11	11	14	27	40	54	62	71	2012
2011					11	12	21	34	50	58	68	2011
2010						12	17	28	46	54	66	2010
2009							13	23	39	49	61	2009
2008							12	18	34	44	58	2008
2007							12	15	30	41	55	2007
2006								13	27	37	52	2006
2005								13	23	33	48	2005
2004									21	31	46	2004
2003									18	26	43	2003
2002									16	23	39	2002
2001									16	20	34	2001
2000										17	30	2000
1999										16	27	1999
1998											24	1998
1997											21	1997
1996											18	1996
1995											16	1995
1994											16	1994
1993												1993
1992												1992
1991												1991
1990												1990
1989												1989

** PERSONAL COMPUTER EQUIPMENT - Special study of computer resale values

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2021 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING

VALUE OF INDUSTRIAL EQUIPMENT

Each depreciation percentage listed below is the result of multiplying an equipment index factor by a percent good factor. When the depreciation percentage is applied to the historical cost, it concurrently trends the historical cost to an estimate of replacement cost new and depreciates it to arrive at an estimate of present value. Any deviation from this table for unusual functional or economic obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

LIFE YEAR	10 I10	12 I12	15 I15	17 I17	20 I20	YEAR
2020	91	93	94	95	96	2020
2019	83	86	90	92	93	2019
2018	74	80	85	89	91	2018
2017	67	74	82	86	89	2017
2016	58	68	77	82	86	2016
2015	50	59	71	76	82	2015
2014	41	52	65	71	78	2014
2013	33	45	59	66	75	2013
2012	27	39	53	61	70	2012
2011	20	33	49	57	67	2011
2010	16	27	44	52	64	2010
2009	13	22	38	48	59	2009
2008	11	18	33	42	55	2008
2007	11	15	29	39	52	2007
2006		13	25	35	49	2006
2005		11	22	31	45	2005
2004			19	28	42	2004
2003			17	23	39	2003
2002			12	21	35	2002
2001			12	18	31	2001
2000				15	26	2000
1999				13	24	1999
1998				13	21	1998
1997					19	1997
1996					16	1996
1995					15	1995
1994					13	1994
1993						1993
1992						1992
1991						1991
1990						1990
1989						1989
1988						1988
1987						1987
1986						1986
1985						1985
1984						1984
1983						1983
1982						1982

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2021 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING

VALUE OF AGRICULTURAL EQUIPMENT

Each depreciation percentage listed below is the result of multiplying an equipment index factor by a percent good factor. When the depreciation percentage is applied to the historical cost, it concurrently trends the historical cost to an estimate of replacement cost new and depreciates it to arrive at an estimate of present value. Any deviation from this table for unusual functional or economic obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

YEAR	AGRICULTURAL MOBILE EQUIPMENT			AGRICULTURAL HARVESTERS			YEAR
	T1 NEW	T2 USED	T3 AVG	V1 NEW	V2 USED	V3 AVG	
2020	78	92	85	74	90	82	2020
2019	71	84	78	65	80	72	2019
2018	67	79	74	60	72	66	2018
2017	62	73	67	54	64	59	2017
2016	56	67	62	46	57	52	2016
2015	51	61	57	41	50	46	2015
2014	46	55	51	36	44	41	2014
2013	43	51	47	33	40	36	2013
2012	39	46	42	29	34	32	2012
2011	35	42	38	24	30	28	2011
2010	32	38	36	23	27	25	2010
2009	31	37	34	21	26	23	2009
2008	29	35	33	19	23	21	2008
2007	29	34	32		21		2007
2006	27	31	30		19		2006
2005	25	29	28		19		2005
2004		28					2004
2003		26					2003
2002							2002
2001							2001
2000							2000
1999							1999
1998							1998
1997							1997
1996							1996
1995							1995
1994							1994
1993							1993
1992							1992
1991							1991
1990							1990
1989							1989

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2021 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING

VALUE OF MOBILE CONSTRUCTION EQUIPMENT

Each depreciation percentage listed below is the result of multiplying an equipment index factor by a percent good factor. When the depreciation percentage is applied to the historical cost, it concurrently trends the historical cost to an estimate of replacement cost new and depreciates it to arrive at an estimate of present value. Any deviation from this table for unusual functional or economic obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

**CONSTRUCTION
MOBILE EQUIPMENT**

YEAR	W1 NEW	W2 USED	W3 AVG	YEAR
2020	74	91	83	2020
2019	67	83	75	2019
2018	64	78	71	2018
2017	59	73	66	2017
2016	55	67	62	2016
2015	51	63	58	2015
2014	46	57	52	2014
2013	43	53	48	2013
2012	40	49	45	2012
2011	37	46	42	2011
2010	35	42	38	2010
2009	32	40	36	2009
2008	31	37	35	2008
2007	29	36	33	2007
2006	27	34	31	2006
2005	27	32	30	2005
2004	24	30	27	2004
2003	20	26	23	2003
2002	19	20	20	2002
2001	17	17	17	2001
2000		14		2000
1999				1999
1998				1998
1997				1997
1996				1996
1995				1995
1994				1994
1993				1993
1992				1992
1991				1991
1990				1990
1989				1989
1988				1988

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2021 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING

VALUE OF INDUSTRIAL AND COMMERCIAL EQUIPMENT

Each depreciation percentage listed below is the result of multiplying an equipment index factor by a percent good factor. When the depreciation percentage is applied to the historical cost, it concurrently trends the historical cost to an estimate of replacement cost new and depreciates it to arrive at an estimate of present value. Any deviation from this table for unusual functional or economic obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

LIFE	Commercial	Commercial	Commercial	Industrial	Industrial	Industrial	
	25	30	40	40	25	30	
YEAR	C25	C30	C40	I40	I25	I30	YEAR
2020	97	98	99	99	97	98	2020
2019	96	97	98	98	96	97	2019
2018	96	98	100	99	95	97	2018
2017	96	99	103	101	94	98	2017
2016	95	98	102	100	93	96	2016
2015	91	96	101	99	90	94	2015
2014	89	94	101	99	87	93	2014
2013	85	92	100	98	84	90	2013
2012	82	90	99	98	81	89	2012
2011	81	89	100	97	79	87	2011
2010	80	90	101	97	78	87	2010
2009	75	86	99	96	73	84	2009
2008	74	85	100	95	70	81	2008
2007	72	85	100	96	70	82	2007
2006	70	85	104	98	66	80	2006
2005	69	84	105	98	65	79	2005
2004	70	86	110	99	63	78	2004
2003	67	86	110	99	61	77	2003
2002	62	82	109	97	55	73	2002
2001	58	78	106	95	51	70	2001
2000	53	75	104	92	47	67	2000
1999	51	72	102	90	45	63	1999
1998	46	67	99	88	41	60	1998
1997	42	65	99	88	37	58	1997
1996	39	61	95	85	35	54	1996
1995	37	57	95	85	33	51	1995
1994	34	55	93	83	31	49	1994
1993	32	53	94	83	28	47	1993
1992	29	51	91	80	25	45	1992
1991	26	48	88	78	23	42	1991
1990	24	45	86	77	22	40	1990
1989	22	42	84	76	20	38	1989
1988	19	40	85	75	17	36	1988
1987	19	38	84	75	15	34	1987
1986		36	81	72	15	32	1986
1985		35	80	71		31	1985
1984		31	77	69		28	1984
1983		30	75	67		26	1983
1982		27	72	64		24	1982
1981		25	73	65		22	1981

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2021 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING

SEMICONDUCTOR MANUFACTURING EQUIPMENT

Semi-conductor manufacturing equipment is used to build semiconductor devices. A semiconductor device (or chip) consists of multiple, highly inter-related mask layers. The depreciation factors listed below were developed through:

- The income approach, based upon studies of various income analyses.
- The cost approach, based upon the tracking of semiconductor equipment costs.
- Bureau of Economic Advisors' (BEA) price indexes of such equipment.
- Lengthy analyses of depreciation data and assessment appeals case histories

These factors should be applied directly to historical costs. Any deviation from these factors designed to reflect unusual or extraordinary economic or functional obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

YEAR	MACHINERY & EQUIPMENT (A-1)		FIXTURES (B-2)		YEAR
	X		X2		
2020	78		91		2020
2019	61		83		2019
2018	46		74		2018
2017	34		67		2017
2016	25		58		2016
2015	18		50		2015
2014	12		41		2014
2013	8		33		2013
2012			27		2012
2011			20		2011
2010			16		2010
2009			13		2009
2008			12		2008
2007			12		2007
2006			12		2006
2005			12		2005
2004			12		2004
2003					2003
2002					2002
2001					2001
2000					2000
1999					1999
1998					1998
1997					1997
1996					1996
1995					1995
1994					1994
1993					1993

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2021 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING

DOCUMENT PROCESSOR

Each depreciation percentage listed below was developed as a result of a market study analysis, performed by the State Board of Equalization, of new and used sales data of document processor equipment. No estimates of economic lives are stated or implied, since the tables were derived by analyzing market data rather than price indexes and economic life patterns. The value factors are intended to be applied directly to the cost of document processor equipment. Any deviation from these factors for unusual functional or economic obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

YEAR	DOCUMENT PROCESSOR Y		YEAR
2020	58		2020
2019	47		2019
2018	32		2018
2017	28		2017
2016	23		2016
2015	19		2015
2014	15		2014
2013	13		2013
2012	10		2012
2011	10		2011
2010	10		2010
2009			2009
2008			2008
2007			2007
2006			2006
2005			2005
2004			2004
2003			2003
2002			2002
2001			2001
2000			2000
1999			1999
1998			1998
1997			1997
1996			1996
1995			1995
1994			1994
1993			1993
1992			1992

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2021 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING

OFFSET LITHOGRAPHIC PRINTING PRESSES

Each depreciation percentage listed below was developed as a result of a market study analysis, performed by the State Board of Equalization, of new and used sales data of offset lithographic printing presses. No estimates of economic lives are stated or implied, since the tables were derived by analyzing market data rather than price indexes and economic life patterns. The value factors are intended to be applied directly to the cost of offset lithographic printing presses. Any deviation from these factors for unusual functional or economic obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

		OFFSET LITHOGRAPHIC PRINTING PRESSES					
YEAR				Y1			YEAR
2020				91			2020
2019				82			2019
2018				74			2018
2017				66			2017
2016				58			2016
2015				50			2015
2014				43			2014
2013				37			2013
2012				31			2012
2011				23			2011
2010				20			2010
2009				17			2009
2008				13			2008
2007				10			2007
2006							2006
2005							2005
2004							2004
2003							2003
2002							2002
2001							2001
2000							2000
1999							1999
1998							1998
1997							1997
1996							1996
1995							1995
1994							1994
1993							1993
1992							1992

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2021 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING

Set Top Box

Each depreciation percentage listed below was developed as a result of a lifing study, performed by the California Assessor's Association Ad Hoc Valuation Committee, of set-top box equipment. No estimates of economic lives are stated or implied, since the tables were derived by analyzing market data rather than price indexes and economic life patterns. The value factors are intended to be applied directly to the cost of Set-top Boxes. Set-Top Boxes are information appliance devices that connect to television or other display devices with an external source of signal that displays on the television screen or display device. These are typically used in cable and satellite television.

YEAR	SET TOP BOX Y9						YEAR
2020							2020
2019							2019
2018							2018
2017							2017
2016							2016
2015							2015
2014							2014
2013							2013
2012							2012
2011							2011
2010							2010
2009							2009
2008							2008
2007							2007
2006							2006
2005							2005
2004							2004
2003							2003
2002							2002
2001							2001
2000							2000
1999							1999
1998							1998
1997							1997
1996							1996
1995							1995
1994							1994
1993							1993
1992							1992

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2021 SCHEDULE OF PERCENTAGES APPLIED TO CURRENT SELLING PRICE NEW

IN ESTIMATING VALUE OF USED EQUIPMENT - LEASED

4.25% RATE OF RETURN

LIFE YEAR	4 U4	5 U5	6 U6	7 U7	8 U8	10 U10	12 U12	15 U15	17 U17	20 U20	YEAR
2020	75	80	84	86	88	91	93	94	95	96	2020
2019	51	61	68	72	76	82	85	89	91	92	2019
2018	31	43	52	59	65	72	78	83	86	88	2018
2017	16	28	38	47	53	63	70	77	81	84	2017
2016	10	17	26	35	43	54	63	71	76	80	2016
2015	10	10	17	25	33	46	55	66	70	76	2015
2014		10	10	17	24	38	48	60	65	72	2014
2013			10	11	18	30	41	54	60	68	2013
2012				10	12	24	35	48	55	63	2012
2011				10	10	18	29	43	50	59	2011
2010					10	14	23	38	45	55	2010
2009						11	19	33	41	51	2009
2008						10	15	28	36	47	2008
2007						10	12	24	32	43	2007
2006							10	20	28	39	2006
2005							10	17	24	35	2005
2004								14	21	31	2004
2003								12	17	28	2003
2002								10	15	25	2002
2001								10	13	22	2001
2000									11	19	2000
1999									10	17	1999
1998									10	15	1998
1997										13	1997
1996										11	1996
1995										10	1995
1994										10	1994
1993											1993
1992											1992
1991											1991
1990											1990
1989											1989
1988											1988

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2021 PROPOSITION 13 FACTORS SCHEDULE

Year	P13
2021	1.00000
2020	1.01036
2019	1.03056
2018	1.05117
2017	1.07219
2016	1.09363
2015	1.11030
2014	1.13248
2013	1.13762
2012	1.16037
2011	1.18357
2010	1.19248
2009	1.18965
2008	1.21344
2007	1.23770
2006	1.26245
2005	1.28769
2004	1.31344
2003	1.33796
2002	1.36471
2001	1.39200
2000	1.41984
1999	1.44823
1998	1.47506
1997	1.50456
1996	1.53465
1995	1.55168
1994	1.57014
1993	1.60154
1992	1.63357
1991	1.66624
1990	1.69956
1989	1.73355
1988	1.76822
1987	1.80358

JUNTY ASSESSOR'S OFFICE**SPECIAL TABLES**

YEAR	S0	S1	S2	S3	S4	S5	S6	S7	S8	S9
2020	100	90	80	75	50	25	20	15	10	5
2019	100	90	80	75	50	25	20	15	10	5
2018	100	90	80	75	50	25	20	15	10	5
2017	100	90	80	75	50	25	20	15	10	5
2016	100	90	80	75	50	25	20	15	10	5
2015	100	90	80	75	50	25	20	15	10	5
2014	100	90	80	75	50	25	20	15	10	5
2013	100	90	80	75	50	25	20	15	10	5
2012	100	90	80	75	50	25	20	15	10	5
2011	100	90	80	75	50	25	20	15	10	5
2010	100	90	80	75	50	25	20	15	10	5
2009	100	90	80	75	50	25	20	15	10	5
2008	100	90	80	75	50	25	20	15	10	5
2007	100	90	80	75	50	25	20	15	10	5
2006	100	90	80	75	50	25	20	15	10	5
2005	100	90	80	75	50	25	20	15	10	5
2004	100	90	80	75	50	25	20	15	10	5
2003	100	90	80	75	50	25	20	15	10	5
2002	100	90	80	75	50	25	20	15	10	5
2001	100	90	80	75	50	25	20	15	10	5
2000	100	90	80	75	50	25	20	15	10	5
1999	100	90	80	75	50	25	20	15	10	5
1998	100	90	80	75	50	25	20	15	10	5
1997	100	90	80	75	50	25	20	15	10	5
1996	100	90	80	75	50	25	20	15	10	5
1995	100	90	80	75	50	25	20	15	10	5
1994	100	90	80	75	50	25	20	15	10	5
1993	100	90	80	75	50	25	20	15	10	5
1992	100	90	80	75	50	25	20	15	10	5
1991	100	90	80	75	50	25	20	15	10	5
1990	100	90	80	75	50	25	20	15	10	5
1989	100	90	80	75	50	25	20	15	10	5