

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2024 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
2023	54	75	80	84	86	88	91	93	95	95	96	2023
2022	39	52	62	69	74	78	84	87	91	93	95	2022
2021	24	37	51	61	70	77	86	92	98	101	105	2021
2020	15	21	36	49	61	70	81	90	101	104	110	2020
2019	10	13	22	34	45	55	71	81	93	98	104	2019
2018	6	13	13	23	34	44	62	75	88	95	103	2018
2017	4		13	14	25	35	53	68	83	92	100	2017
2016	2			14	17	25	44	59	76	86	96	2016
2015	2			14	14	17	34	49	69	79	90	2015
2014					14	14	27	41	61	72	85	2014
2013						14	20	35	55	66	81	2013
2012							16	28	48	59	74	2012
2011							15	23	42	56	71	2011
2010							15	18	37	49	66	2010
2009								15	31	43	60	2009
2008								15	27	39	57	2008
2007									23	34	52	2007
2006									21	31	50	2006
2005									18	27	45	2005
2004									18	25	42	2004
2003										22	39	2003
2002										20	34	2002
2001											30	2001
2000											26	2000
1999											25	1999
1998											21	1998
1997												1997
1996												1996
1995												1995
1994												1994
1993												1993
1992												1992

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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2024 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
2023	91	93	95	95	96	2023
2022	86	89	93	96	98	2022
2021	86	92	98	101	105	2021
2020	81	90	100	104	109	2020
2019	71	81	93	98	104	2019
2018	61	74	87	94	102	2018
2017	52	67	82	90	98	2017
2016	43	58	75	84	94	2016
2015	33	48	68	77	88	2015
2014	26	40	60	71	83	2014
2013	20	34	54	65	79	2013
2012	16	27	47	58	72	2012
2011	13	22	40	53	68	2011
2010	13	18	36	47	64	2010
2009		15	30	41	58	2009
2008		13	25	37	54	2008
2007			22	33	50	2007
2006			19	29	46	2006
2005			17	25	41	2005
2004			15	22	38	2004
2003				20	36	2003
2002				16	30	2002
2001					27	2001
2000					23	2000
1999					22	1999
1998					18	1998
1997					16	1997
1996						1996
1995						1995
1994						1994
1993						1993
1992						1992
1991						1991
1990						1990
1989						1989
1988						1988
1987						1987
1986						1986
1985						1985

SACRAMENTO COUNTY ASSESSOR'S OFFICE

**2024 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING
NON-PRODUCTION COMPUTER EQUIPMENT**

Each depreciation percentage listed below was developed by analyzing resale values of personal computers, peripherals and LAN Equipment as compared to list price less discount. 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 historical costs for NON-PRODUCTION computers. Non-production computers are designed for general business purposes and do not include computers embedded in machinery nor does it include equipment or computers specifically designed for use in any other application directly related to manufacturing. Any deviation from this table for unusual functional or economic obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

YEAR	PERSONAL COMPUTERS	LOCAL AREA NETWORK EQUIPMENT (PLUS MAINFRAME COMPUTERS)				YEAR
	A	A1				
2023	54	73			2023	
2022	39	47			2022	
2021	24	30			2021	
2020	15	19			2020	
2019	10	12			2019	
2018	6	8			2018	
2017	4	5			2017	
2016	2	3			2016	
2015	2	2			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	

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2024 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING

VALUE OF 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).

YEAR	CONSTRUCTION MOBILE EQUIPMENT			CONSTRUCTION EQUIP (GENREAL)		YEAR
	W1 NEW	W2 USED	W3 AVG	W12		
2023	74	91	83	93	2023	
2022	71	87	80	92	2022	
2021	71	88	80	93	2021	
2020	69	85	78	88	2020	
2019	65	79	72	80	2019	
2018	63	77	70	74	2018	
2017	56	70	63	66	2017	
2016	51	63	58	57	2016	
2015	48	58	53	48	2015	
2014	43	52	48	40	2014	
2013	39	48	43	34	2013	
2012	37	46	42	27	2012	
2011	36	44	41	23	2011	
2010	34	42	39	19	2010	
2009	31	39	36	16	2009	
2008	30	37	34		2008	
2007	26	33	30		2007	
2006	22	29	25		2006	
2005	21	23	23		2005	
2004	21	21	21		2004	
2003		17			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	

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2024 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	
YEAR	25	30	40	40	25	30	
	C25	C30	C40	I40	I25	I30	YEAR
2023	97	98	99	99	97	98	2023
2022	97	98	100	103	100	101	2022
2021	109	111	113	113	109	111	2021
2020	115	119	123	122	114	118	2020
2019	111	116	121	121	111	116	2019
2018	111	117	123	121	110	115	2018
2017	111	118	126	124	109	116	2017
2016	109	117	125	123	106	115	2016
2015	104	113	124	121	102	110	2015
2014	99	111	122	120	97	108	2014
2013	96	108	122	120	94	106	2013
2012	93	106	120	118	91	104	2012
2011	92	105	123	118	88	101	2011
2010	88	103	123	118	84	99	2010
2009	83	99	119	115	80	96	2009
2008	80	97	121	115	76	92	2008
2007	78	96	122	117	75	92	2007
2006	75	97	125	117	70	91	2006
2005	73	96	126	117	68	89	2005
2004	72	97	131	118	65	87	2004
2003	69	96	131	119	62	87	2003
2002	64	92	129	116	57	82	2002
2001	58	86	126	113	52	77	2001
2000	55	83	125	112	49	74	2000
1999	49	78	123	109	44	69	1999
1998	45	72	119	107	40	64	1998
1997	42	69	116	104	37	61	1997
1996	38	65	114	102	34	59	1996
1995	34	60	109	98	31	54	1995
1994	33	57	111	100	30	52	1994
1993	30	55	107	95	26	49	1993
1992	27	51	104	93	24	45	1992
1991	25	50	101	90	22	44	1991
1990	23	46	101	90	18	41	1990
1989		42	96	87		38	1989
1988		42	99	88		37	1988
1987		41	97	87		36	1987
1986		36	94	84		32	1986
1985		36	89	80		32	1985
1984		30	88	80		27	1984

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2024 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		
2023	78		91		2023
2022	61		86		2022
2021	46		86		2021
2020	34		81		2020
2019	25		71		2019
2018	18		61		2018
2017	12		52		2017
2016	8		43		2016
2015			33		2015
2014			26		2014
2013			20		2013
2012			16		2012
2011			14		2011
2010			14		2010
2009			14		2009
2008			14		2008
2007			14		2007
2006					2006
2005					2005
2004					2004
2003					2003
2002					2002
2001					2001
2000					2000
1999					1999
1998					1998
1997					1997
1996					1996

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2024 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		YEAR
	Y		
2023	58		2023
2022	47		2022
2021	32		2021
2020	28		2020
2019	23		2019
2018	19		2018
2017	15		2017
2016	13		2016
2015	10		2015
2014	10		2014
2013	10		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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2024 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
2023		91			2023
2022		82			2022
2021		74			2021
2020		66			2020
2019		58			2019
2018		50			2018
2017		43			2017
2016		37			2016
2015		31			2015
2014		23			2014
2013		20			2013
2012		17			2012
2011		13			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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2024 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
2023	68		2023
2022	47		2022
2021	31		2021
2020	19		2020
2019	11		2019
2018	6		2018
2017	2		2017
2016	2		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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2024 SCHEDULE OF PERCENTAGES APPLIED TO CURRENT SELLING PRICE NEW

IN ESTIMATING VALUE OF USED EQUIPMENT - LEASED

4.50% 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
2023	75	80	84	86	88	91	93	95	95	96	2023
2022	51	61	68	73	76	82	85	89	91	93	2022
2021	31	43	52	59	65	73	78	83	86	89	2021
2020	16	28	38	47	54	63	70	78	81	85	2020
2019	10	17	26	35	43	55	63	72	76	81	2019
2018	10	10	17	25	33	46	56	66	71	77	2018
2017		10	10	18	25	38	49	60	66	72	2017
2016		10	10	12	18	31	42	54	61	68	2016
2015			10	10	12	24	35	49	56	64	2015
2014				10	10	19	29	43	51	60	2014
2013				10	10	14	24	38	46	56	2013
2012					10	11	19	33	41	51	2012
2011						10	15	28	37	47	2011
2010						10	12	24	32	43	2010
2009						10	10	20	28	39	2009
2008						10	10	17	25	36	2008
2007							10	14	21	32	2007
2006							10	12	18	29	2006
2005							10	10	15	25	2005
2004								10	13	22	2004
2003								10	11	20	2003
2002								10	10	17	2002
2001								10	10	15	2001
2000								10	10	13	2000
1999									10	12	1999
1998									10	10	1998
1997									10	10	1997
1996										10	1996
1995										10	1995
1994										10	1994
1993										10	1993
1992										10	1992
1991											1991

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2024 PROPOSITION 13 FACTORS SCHEDULE

Year	P13
2024	1.00000
2023	1.02000
2022	1.04040
2021	1.06120
2020	1.07219
2019	1.09363
2018	1.11550
2017	1.13781
2016	1.16056
2015	1.17825
2014	1.20179
2013	1.20724
2012	1.23138
2011	1.25600
2010	1.26545
2009	1.26245
2008	1.28769
2007	1.31344
2006	1.33970
2005	1.36649
2004	1.39381
2003	1.41983
2002	1.44822
2001	1.47718
2000	1.50672
1999	1.53685
1998	1.56532
1997	1.59662
1996	1.62855
1995	1.64662
1994	1.66621
1993	1.69953
1992	1.73352
1991	1.76819
1990	1.80355

**SACRAMENTO COUNTY ASSESSOR'S OFFICE
2024 SPECIAL TABLES**

YEAR	S0	S1	S2	S3	S4	S5	201	S7	S8	S9
2023	100	90	80	75	50	25	20	15	10	5
2022	100	90	80	75	50	25	20	15	10	5
2021	100	90	80	75	50	25	20	15	10	5
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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2024 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING

VALUE OF INDUSTRIAL AND COMMERCIAL EQUIPMENT WITH PROP 13 FACTOR CONSIDERATION

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	Commercial 25		Commercial 30		Commercial 40		Industrial 25		Industrial 30		Industrial 40		YEAR
	C25	TC25	C30	TC30	C40	TC40	I25	TI25	I30	TI30	I40	TI40	
2023	97	97	98	98	99	99	97	97	98	98	99	99	2022
2022	97	97	98	98	100	100	100	100	101	101	103	103	2021
2021	109	106	111	106	113	106	109	106	111	106	113	106	2020
2020	115	107	119	107	123	107	114	107	118	107	122	107	2019
2019	111	109	116	109	121	109	111	109	116	109	121	109	2018
2018	111	111	117	112	123	112	110	110	115	112	121	112	2017
2017	111	111	118	114	126	114	109	109	116	114	124	114	2016
2016	109	109	117	116	125	116	106	106	115	115	123	116	2015
2015	104	104	113	113	124	118	102	102	110	110	121	118	2014
2014	99	99	111	111	122	120	97	97	108	108	120	120	2013
2013	96	96	108	108	122	121	94	94	106	106	120	120	2012
2012	93	93	106	106	120	120	91	91	104	104	118	118	2011
2011	92	92	105	105	123	123	88	88	101	101	118	118	2010
2010	88	88	103	103	123	123	84	84	99	99	118	118	2009
2009	83	83	99	99	119	119	80	80	96	96	115	115	2008
2008	80	80	97	97	121	121	76	76	92	92	115	115	2007
2007	78	78	96	96	122	122	75	75	92	92	117	117	2006
2006	75	75	97	97	125	125	70	70	91	91	117	117	2005
2005	73	73	96	96	126	126	68	68	89	89	117	117	2004
2004	72	72	97	97	131	131	65	65	87	87	118	118	2003
2003	69	69	96	96	131	131	62	62	87	87	119	119	2002
2002	64	64	92	92	129	129	57	57	82	82	116	116	2001
2001	58	58	86	86	126	126	52	52	77	77	113	113	2000
2000	55	55	83	83	125	125	49	49	74	74	112	112	1999
1999	49	49	78	78	123	123	44	44	69	69	109	109	1998
1998	45	45	72	72	119	119	40	40	64	64	107	107	1997
1997	42	42	69	69	116	116	37	37	61	61	104	104	1996
1996	38	38	65	65	114	114	34	34	59	59	102	102	1995
1995	34	34	60	60	109	109	31	31	54	54	98	98	1994
1994	33	33	57	57	111	111	30	30	52	52	100	100	1993
1993	30	30	55	55	107	107	26	26	49	49	95	95	1992
1992	27	27	51	51	104	104	24	24	45	45	93	93	1991
1991	25	25	50	50	101	101	22	22	44	44	90	90	1990
1990	23	23	46	46	101	101	18	18	41	41	90	90	1989
1989			42	42	96	96			38	38	87	87	1988
1988			42	42	99	99			37	37	88	88	1987
1987			41	41	97	97			36	36	87	87	1986
1986			36	36	94	94			32	32	84	84	1985
1985			36	36	89	89			32	32	80	80	1984
1984			30	30	88	88			27	27	80	80	1983