

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2025 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
2024	54	75	80	84	86	88	91	93	95	95	96	2024
2023	39	53	62	69	74	78	83	87	90	92	94	2023
2022	24	32	45	55	62	67	75	80	87	89	92	2022
2021	15	20	33	46	56	64	76	84	93	96	101	2021
2020	10	13	22	35	47	56	72	82	94	99	105	2020
2019	6	13	13	22	33	43	60	73	86	92	100	2019
2018	4		13	14	24	34	51	66	81	89	99	2018
2017	2			14	17	25	43	59	77	85	97	2017
2016	2			14	14	18	34	51	70	80	92	2016
2015					14	14	27	43	62	72	85	2015
2014						14	20	34	54	66	80	2014
2013							16	29	49	61	75	2013
2012							15	23	42	54	70	2012
2011							15	18	36	50	66	2011
2010								16	33	45	62	2010
2009								16	26	39	55	2009
2008									22	35	51	2008
2007									20	30	48	2007
2006									17	26	45	2006
2005									17	23	41	2005
2004										21	38	2004
2003										19	35	2003
2002											32	2002
2001											28	2001
2000											24	2000
1999											22	1999
1998											20	1998
1997												1997
1996												1996
1995												1995
1994												1994
1993												1993

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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2025 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
2024	91	93	95	95	96	2024
2023	84	88	91	93	95	2023
2022	79	84	91	93	96	2022
2021	77	86	94	98	103	2021
2020	72	83	94	100	106	2020
2019	61	74	87	94	102	2019
2018	52	67	82	90	99	2018
2017	43	58	76	85	96	2017
2016	34	51	69	79	92	2016
2015	27	43	62	72	85	2015
2014	20	34	54	66	80	2014
2013	16	29	49	61	75	2013
2012	13	23	42	54	70	2012
2011	13	18	36	49	65	2011
2010		15	32	44	61	2010
2009		14	26	38	55	2009
2008			22	34	49	2008
2007			19	29	46	2007
2006			17	25	43	2006
2005			15	22	39	2005
2004				19	35	2004
2003				18	33	2003
2002				16	29	2002
2001					26	2001
2000					22	2000
1999					20	1999
1998					17	1998
1997						1997
1996						1996
1995						1995
1994						1994
1993						1993
1992						1992
1991						1991
1990						1990
1989						1989
1988						1988
1987						1987
1986						1986

SACRAMENTO COUNTY ASSESSOR'S OFFICE

**2025 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				
2024	54		73				2024
2023	39		47				2023
2022	24		30				2022
2021	15		19				2021
2020	10		12				2020
2019	6		8				2019
2018	4		5				2018
2017	2		3				2017
2016	2		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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2025 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	
2024	74	91	83	93	2024
2023	68	83	76	89	2023
2022	67	83	75	87	2022
2021	68	84	77	88	2021
2020	66	81	74	82	2020
2019	62	77	70	74	2019
2018	58	72	65	68	2018
2017	53	65	60	58	2017
2016	49	60	55	50	2016
2015	44	54	49	42	2015
2014	40	49	44	34	2014
2013	38	47	42	29	2013
2012	36	43	40	24	2012
2011	34	42	39	19	2011
2010	32	40	37	16	2010
2009	31	37	34		2009
2008	27	33	30		2008
2007	22	29	26		2007
2006	21	23	23		2006
2005	20	20	20		2005
2004		17			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

2025 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
YEAR	25 C25	30 C30	40 C40	40 I40	25 I25	30 I30	YEAR
2024	97	98	99	99	97	98	2024
2023	96	97	99	100	97	98	2023
2022	95	97	100	105	99	102	2022
2021	106	109	113	115	108	111	2021
2020	112	117	122	123	113	118	2020
2019	108	114	121	123	110	116	2019
2018	108	115	123	124	109	116	2018
2017	108	116	126	125	107	115	2017
2016	105	115	125	124	104	114	2016
2015	101	111	124	124	101	111	2015
2014	97	109	122	122	97	109	2014
2013	94	106	122	122	94	106	2013
2012	89	104	120	120	89	104	2012
2011	88	103	122	120	86	101	2011
2010	85	102	122	120	84	100	2010
2009	80	97	119	117	79	96	2009
2008	76	95	120	117	74	92	2008
2007	74	95	121	118	72	93	2007
2006	72	95	124	119	69	91	2006
2005	70	93	125	119	66	88	2005
2004	69	94	130	120	63	86	2004
2003	65	93	130	121	60	86	2003
2002	60	88	128	117	55	81	2002
2001	54	82	127	116	50	75	2001
2000	51	79	124	113	46	72	2000
1999	48	75	122	110	43	67	1999
1998	43	70	118	107	39	64	1998
1997	40	65	115	105	36	59	1997
1996	36	61	112	102	33	56	1996
1995	32	58	110	100	30	53	1995
1994	31	56	107	98	29	51	1994
1993	27	53	108	98	24	48	1993
1992	24	49	103	93	22	45	1992
1991	22	45	102	92	20	41	1991
1990		44	97	88	18	40	1990
1989		42	97	89		39	1989
1988		39	97	88		36	1988
1987		38	95	87		35	1987
1986		35	91	84		32	1986
1985		33	87	80		30	1985

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2025 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		
2024	78		91		2024
2023	61		84		2023
2022	46		79		2022
2021	34		77		2021
2020	25		72		2020
2019	18		61		2019
2018	12		52		2018
2017	8		43		2017
2016			34		2016
2015			27		2015
2014			20		2014
2013			16		2013
2012			15		2012
2011			15		2011
2010			15		2010
2009			15		2009
2008			15		2008
2007					2007
2006					2006
2005					2005
2004					2004
2003					2003
2002					2002
2001					2001
2000					2000
1999					1999
1998					1998
1997					1997

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2025 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).

YEAR	OFFSET LITHOGRAPHIC PRINTING PRESSES				YEAR
	Y1				
2024	91				2024
2023	82				2023
2022	74				2022
2021	66				2021
2020	58				2020
2019	50				2019
2018	43				2018
2017	37				2017
2016	31				2016
2015	23				2015
2014	20				2014
2013	17				2013
2012	13				2012
2011	10				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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2025 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
2024				68	2024
2023				47	2023
2022				31	2022
2021				19	2021
2020				11	2020
2019				6	2019
2018				2	2018
2017				2	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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2025 SCHEDULE OF PERCENTAGES APPLIED TO CURRENT SELLING PRICE NEW

IN ESTIMATING VALUE OF USED EQUIPMENT - LEASED

4.75% 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
2024	75	80	84	86	88	91	93	95	95	96	2024
2023	52	61	68	73	77	82	86	89	91	93	2023
2022	31	44	53	60	65	73	78	84	86	89	2022
2021	17	28	39	47	54	64	71	78	81	85	2021
2020	10	17	27	36	43	55	63	72	76	81	2020
2019	10	10	17	25	33	46	56	66	71	77	2019
2018	10	10	10	18	25	38	49	60	66	73	2018
2017	10	10	10	12	18	31	42	55	61	69	2017
2016	10	10	10	10	13	24	36	49	56	65	2016
2015	10	10	10	10	10	19	30	44	51	60	2015
2014	10	10	10	10	10	14	24	38	46	56	2014
2013	10	10	10	10	10	11	20	34	42	52	2013
2012	10	10	10	10	10	10	16	29	37	48	2012
2011	10	10	10	10	10	10	12	24	33	44	2011
2010	10	10	10	10	10	10	10	21	29	40	2010
2009	10	10	10	10	10	10	10	17	25	36	2009
2008	10	10	10	10	10	10	10	14	22	32	2008
2007	10	10	10	10	10	10	10	12	18	29	2007
2006	10	10	10	10	10	10	10	10	15	26	2006
2005	10	10	10	10	10	10	10	10	13	23	2005
2004	10	10	10	10	10	10	10	10	11	20	2004
2003	10	10	10	10	10	10	10	10	10	18	2003
2002	10	10	10	10	10	10	10	10	10	16	2002
2001	10	10	10	10	10	10	10	10	10	14	2001
2000	10	10	10	10	10	10	10	10	10	12	2000
1999	10	10	10	10	10	10	10	10	10	11	1999
1998	10	10	10	10	10	10	10	10	10	10	1998
1997	10	10	10	10	10	10	10	10	10	10	1997
1996	10	10	10	10	10	10	10	10	10	10	1996
1995	10	10	10	10	10	10	10	10	10	10	1995
1994	10	10	10	10	10	10	10	10	10	10	1994
1993	10	10	10	10	10	10	10	10	10	10	1993
1992	10	10	10	10	10	10	10	10	10	10	1992

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2025 PROPOSITION 13 FACTORS SCHEDULE

Year	P13
2025	1.00000
2024	1.02000
2023	1.04040
2022	1.06120
2021	1.08242
2020	1.09363
2019	1.11550
2018	1.13781
2017	1.16056
2016	1.18377
2015	1.20182
2014	1.22583
2013	1.23139
2012	1.25601
2011	1.28113
2010	1.29077
2009	1.28771
2008	1.31346
2007	1.33972
2006	1.36651
2005	1.39384
2004	1.42171
2003	1.44825
2002	1.47721
2001	1.50675
2000	1.53688
1999	1.56761
1998	1.59665
1997	1.62858
1996	1.66115
1995	1.67958
1994	1.69956
1993	1.73355
1992	1.76822
1991	1.80358

**SACRAMENTO COUNTY ASSESSOR'S OFFICE
2025 SPECIAL TABLES**

YEAR	S0	S1	S2	S3	S4	S5	S6	S7	S8	S9
2024	100	90	80	75	50	25	20	15	10	5
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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2025 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	
2024	97	97	98	98	99	99	97	97	98	98	99	99	2024
2023	96	96	97	97	99	99	97	97	98	98	100	100	2023
2022	95	95	97	97	100	100	99	99	102	102	105	105	2022
2021	106	106	109	108	113	108	108	108	111	108	115	108	2021
2020	112	109	117	109	122	109	113	109	118	109	123	109	2020
2019	108	108	114	112	121	112	110	110	116	112	123	112	2019
2018	108	108	115	114	123	114	109	109	116	114	124	114	2018
2017	108	108	116	116	126	116	107	107	115	115	125	116	2017
2016	105	105	115	115	125	118	104	104	114	114	124	118	2016
2015	101	101	111	111	124	120	101	101	111	111	124	120	2015
2014	97	97	109	109	122	122	97	97	109	109	122	122	2014
2013	94	94	106	106	122	122	94	94	106	106	122	122	2013
2012	89	89	104	104	120	120	89	89	104	104	120	120	2012
2011	88	88	103	103	122	122	86	86	101	101	120	120	2011
2010	85	85	102	102	122	122	84	84	100	100	120	120	2010
2009	80	80	97	97	119	119	79	79	96	96	117	117	2009
2008	76	76	95	95	120	120	74	74	92	92	117	117	2008
2007	74	74	95	95	121	121	72	72	93	93	118	118	2007
2006	72	72	95	95	124	124	69	69	91	91	119	119	2006
2005	70	70	93	93	125	125	66	66	88	88	119	119	2005
2004	69	69	94	94	130	130	63	63	86	86	120	120	2004
2003	65	65	93	93	130	130	60	60	86	86	121	121	2003
2002	60	60	88	88	128	128	55	55	81	81	117	117	2002
2001	54	54	82	82	127	127	50	50	75	75	116	116	2001
2000	51	51	79	79	124	124	46	46	72	72	113	113	2000
1999	48	48	75	75	122	122	43	43	67	67	110	110	1999
1998	43	43	70	70	118	118	39	39	64	64	107	107	1998
1997	40	40	65	65	115	115	36	36	59	59	105	105	1997
1996	36	36	61	61	112	112	33	33	56	56	102	102	1996
1995	32	32	58	58	110	110	30	30	53	53	100	100	1995
1994	31	31	56	56	107	107	29	29	51	51	98	98	1994
1993	27	27	53	53	108	108	24	24	48	48	98	98	1993
1992	24	24	49	49	103	103	22	22	45	45	93	93	1992
1991	22	22	45	45	102	102	20	20	41	41	92	92	1991
1990			44	44	97	97	18	18	40	40	88	88	1990
1989			42	42	97	97			39	39	89	89	1989
1988			39	39	97	97			36	36	88	88	1988
1987			38	38	95	95			35	35	87	87	1987
1986			35	35	91	91			32	32	84	84	1986
1985			33	33	87	87			30	30	80	80	1985

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2025 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING

Photovoltaic Systems

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 Photovoltaic Systems.

YEAR	PHOTOVOLTAIC SYSTEMS		YEAR
		PV25	
2024		98	2024
2023		97	2023
2022		94	2022
2021		94	2021
2020		90	2020
2019		89	2019
2018		85	2018
2017		78	2017
2016		74	2016
2015		67	2015
2014		62	2014
2013		53	2013
2012		42	2012
2011		34	2011
2010		30	2010
2009		25	2009
2008		21	2008
2007		20	2007
2006		19	2006
2005		19	2005
2004		16	2004
2003		14	2003
2002		12	2002
2001		11	2001
2000		10	2000
1999		10	1999
1998		10	1998
1997		10	1997
1996		10	1996

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2025 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING

Billboards

Each depreciation percentage listed below is reflective a multiplying historical costs by the Prop 13 trend factor and the percent good factor applicable to 40-year life assets.

YEAR	BILLBOARDS	YEAR
	BD40	
2024	101	2024
2023	102	2023
2022	103	2022
2021	103	2021
2020	103	2020
2019	104	2019
2018	104	2018
2017	104	2017
2016	104	2016
2015	105	2015
2014	104	2014
2013	103	2013
2012	103	2012
2011	104	2011
2010	102	2010
2009	99	2009
2008	100	2008
2007	99	2007
2006	98	2006
2005	98	2005
2004	97	2004
2003	96	2003
2002	95	2002
2001	95	2001
2000	94	2000
1999	92	1999
1998	91	1998
1997	90	1997
1996	88	1996
1995	86	1995
1994	82	1994
1993	81	1993
1992	78	1992
1991	78	1991
1990	74	1990
1989	73	1989
1988	71	1988
1987	68	1987
1986	66	1986
1985	63	1985