

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2022 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
2021	54	74	80	83	86	88	90	92	94	95	96	2021
2020	39	56	65	73	78	83	88	93	96	98	100	2020
2019	24	34	47	57	64	70	78	85	90	94	96	2019
2018	15	18	32	43	52	59	70	78	86	89	94	2018
2017	10	12	19	31	40	50	63	72	83	87	93	2017
2016	6	12	12	20	29	38	54	65	77	83	89	2016
2015	4		12	12	20	29	44	56	69	76	83	2015
2014	2			12	13	20	35	48	62	70	79	2014
2013	2			12	12	15	28	41	57	65	74	2013
2012					12	12	22	34	50	59	70	2012
2011						12	17	28	46	55	67	2011
2010							13	23	40	51	64	2010
2009							13	18	34	44	57	2009
2008							13	15	29	40	53	2008
2007								14	26	36	51	2007
2006								14	23	33	48	2006
2005									20	29	44	2005
2004									18	26	42	2004
2003									17	23	38	2003
2002									17	20	34	2002
2001										17	30	2001
2000										17	27	2000
1999											24	1999
1998											21	1998
1997											18	1997
1996											18	1996
1995												1995
1994												1994
1993												1993
1992												1992
1991												1991
1990												1990

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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2022 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
2021	90	92	94	95	96	2021
2020	88	93	96	98	100	2020
2019	78	85	90	94	96	2019
2018	70	78	86	89	94	2018
2017	61	71	81	86	92	2017
2016	53	63	75	81	87	2016
2015	44	55	68	76	83	2015
2014	35	48	62	69	79	2014
2013	28	41	56	64	73	2013
2012	22	34	50	58	69	2012
2011	16	27	44	53	65	2011
2010	13	23	39	49	62	2010
2009	11	18	33	43	55	2009
2008	11	14	28	38	51	2008
2007		12	25	35	49	2007
2006		12	22	31	45	2006
2005			18	27	41	2005
2004			16	23	38	2004
2003			14	21	35	2003
2002			14	18	30	2002
2001				15	27	2001
2000				14	24	2000
1999					22	1999
1998					19	1998
1997					16	1997
1996					14	1996
1995						1995
1994						1994
1993						1993
1992						1992
1991						1991
1990						1990
1989						1989
1988						1988
1987						1987
1986						1986
1985						1985
1984						1984
1983						1983

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2022 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		
2021	74	91	83	92	2021	
2020	69	84	77	88	2020	
2019	64	78	71	82	2019	
2018	61	75	69	77	2018	
2017	57	69	64	68	2017	
2016	53	66	60	61	2016	
2015	48	59	54	54	2015	
2014	44	54	49	46	2014	
2013	41	50	46	40	2013	
2012	37	46	42	34	2012	
2011	35	43	39	28	2011	
2010	34	41	37	23	2010	
2009	31	37	35	18	2009	
2008	29	36	33	15	2008	
2007	28	35	32	14	2007	
2006	27	32	30		2006	
2005	24	29	26		2005	
2004	20	27	23		2004	
2003	19	21	21		2003	
2002	18	18	18		2002	
2001		15			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

2022 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	30	40	40	25	30	YEAR
	C25	C30	C40	I40	I25	I30	
2021	97	98	99	99	97	98	2021
2020	102	97	106	106	102	104	2020
2019	100	98	105	105	100	102	2019
2018	98	99	106	106	98	102	2018
2017	99	98	109	107	97	102	2017
2016	97	96	109	106	95	99	2016
2015	93	94	106	105	92	98	2015
2014	89	92	104	104	88	95	2014
2013	87	90	104	102	85	92	2013
2012	82	89	103	102	81	91	2012
2011	81	90	104	101	79	89	2011
2010	79	86	104	101	77	87	2010
2009	74	85	101	98	72	83	2009
2008	72	85	101	97	69	81	2008
2007	69	85	102	98	67	81	2007
2006	68	84	104	98	64	79	2006
2005	66	86	106	98	62	77	2005
2004	66	86	109	99	60	76	2004
2003	63	82	110	100	57	76	2003
2002	59	78	108	97	53	71	2002
2001	54	75	105	94	49	67	2001
2000	50	72	103	92	44	64	2000
1999	45	67	101	90	40	60	1999
1998	42	65	97	87	37	56	1998
1997	39	61	95	85	35	54	1997
1996	36	57	93	83	32	50	1996
1995	33	55	91	82	30	48	1995
1994	30	53	90	81	27	46	1994
1993	27	51	89	79	24	43	1993
1992	26	48	87	77	23	40	1992
1991	24	45	84	75	21	37	1991
1990	20	42	82	73	18	35	1990
1989	20	40	79	71	16	34	1989
1988		38	79	71		32	1988
1987		36	78	70		31	1987
1986		35	77	69		29	1986
1985		31	73	66		28	1985
1984		30	69	63		24	1984
1983		27	67	60		24	1983
1982		25	66	59		20	1982

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2022 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		
2021	78		90		2021
2020	61		88		2020
2019	46		78		2019
2018	34		70		2018
2017	25		61		2017
2016	18		53		2016
2015	12		44		2015
2014	8		35		2014
2013			28		2013
2012			22		2012
2011			16		2011
2010			13		2010
2009			13		2009
2008			13		2008
2007			13		2007
2006			13		2006
2005			13		2005
2004					2004
2003					2003
2002					2002
2001					2001
2000					2000
1999					1999
1998					1998
1997					1997
1996					1996
1995					1995
1994					1994

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2022 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		
2021	91		2021
2020	82		2020
2019	74		2019
2018	66		2018
2017	58		2017
2016	50		2016
2015	43		2015
2014	37		2014
2013	31		2013
2012	23		2012
2011	20		2011
2010	17		2010
2009	13		2009
2008	10		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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2022 SCHEDULE OF PERCENTAGES APPLIED TO CURRENT SELLING PRICE NEW

IN ESTIMATING VALUE OF USED EQUIPMENT - LEASED

3.25% 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
2021	74	80	83	86	88	90	92	94	95	96	2021
2020	51	60	67	72	76	81	85	88	90	92	2020
2019	31	43	52	58	64	71	77	82	85	87	2019
2018	16	28	38	46	52	62	69	76	79	83	2018
2017	10	16	26	34	42	53	61	70	74	79	2017
2016	10	10	17	24	32	45	54	64	69	74	2016
2015		10	10	17	24	37	47	58	64	70	2015
2014		10	10	11	17	29	40	52	58	66	2014
2013			10	10	12	23	34	47	53	61	2013
2012				10	10	18	28	41	48	57	2012
2011				10	10	13	22	36	43	53	2011
2010					10	10	18	31	39	49	2010
2009						10	14	26	34	44	2009
2008						10	11	22	30	40	2008
2007						10	10	19	26	37	2007
2006						10	10	16	23	33	2006
2005							10	13	19	29	2005
2004							10	11	16	26	2004
2003							10	10	14	23	2003
2002								10	12	20	2002
2001								10	10	18	2001
2000									10	16	2000
1999									10	14	1999
1998									10	12	1998
1997									10	10	1997
1996									10	10	1996
1995										10	1995
1994										10	1994
1993										10	1993
1992										10	1992
1991										10	1991
1990										10	1990
1989											1989

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2022 PROPOSITION 13 FACTORS SCHEDULE

Year	P13
2022	1.00000
2021	1.02000
2020	1.03056
2019	1.05117
2018	1.07219
2017	1.09363
2016	1.11550
2015	1.13251
2014	1.15513
2013	1.16037
2012	1.18357
2011	1.20724
2010	1.21633
2009	1.21344
2008	1.23770
2007	1.26245
2006	1.28769
2005	1.31344
2004	1.33970
2003	1.36471
2002	1.39200
2001	1.41984
2000	1.44823
1999	1.47719
1998	1.50456
1997	1.53465
1996	1.56534
1995	1.58271
1994	1.60154
1993	1.63357
1992	1.66624
1991	1.69956
1990	1.73355
1989	1.76822
1988	1.80358

**SACRAMENTO COUNTY ASSESSOR'S OFFICE
2022 SPECIAL TABLES**

YEAR	S0	S1	S2	S3	S4	S5	201	S7	S8	S9
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
1991	100	90	80	75	50	25	20	15	10	5
1990	100	90	80	75	50	25	20	15	10	5