

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2023 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
2022	54	74	80	83	86	88	90	92	94	95	96	2022
2021	39	59	69	77	83	86	93	97	101	104	106	2021
2020	24	39	54	64	73	79	89	95	103	105	109	2020
2019	15	20	35	47	58	66	78	87	96	100	105	2019
2018	10	13	21	34	44	53	69	79	91	96	101	2018
2017	6	13	14	22	32	43	59	73	86	92	100	2017
2016	4		14	14	23	33	50	63	80	87	97	2016
2015	2			14	15	23	40	55	71	79	89	2015
2014	2			14	14	17	32	46	63	73	84	2014
2013					14	14	24	38	57	67	78	2013
2012						14	18	31	50	61	74	2012
2011							15	26	45	55	70	2011
2010							15	21	39	51	66	2010
2009							15	16	33	45	60	2009
2008								15	29	40	55	2008
2007								15	24	35	51	2007
2006									22	32	48	2006
2005									19	28	45	2005
2004									19	26	43	2004
2003									19	21	38	2003
2002										19	33	2002
2001										19	29	2001
2000											25	2000
1999											24	1999
1998											20	1998
1997											20	1997
1996												1996
1995												1995
1994												1994
1993												1993
1992												1992
1991												1991

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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2023 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
2022	90	92	94	95	96	2022
2021	91	94	99	101	103	2021
2020	86	92	99	102	105	2020
2019	76	84	93	96	101	2019
2018	66	76	88	93	98	2018
2017	56	69	82	87	95	2017
2016	47	60	75	82	91	2016
2015	38	52	68	75	85	2015
2014	30	43	60	69	80	2014
2013	23	36	55	64	74	2013
2012	17	29	47	58	70	2012
2011	14	24	42	52	65	2011
2010	13	20	36	48	62	2010
2009	13	15	31	42	56	2009
2008		13	27	37	51	2008
2007		13	22	32	47	2007
2006			20	29	44	2006
2005			17	25	41	2005
2004			15	23	37	2004
2003			15	19	34	2003
2002				17	29	2002
2001				15	25	2001
2000					22	2000
1999					21	1999
1998					17	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
1984						1984

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2023 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			YEAR
	C25	C30	C40	I40	I25	I30			
2022	97	98	98	98	97	98			2022
2021	108	109	112	109	105	106			2021
2020	113	116	119	115	109	113			2020
2019	110	113	118	115	106	110			2019
2018	109	113	120	115	105	109			2018
2017	108	115	122	115	102	109			2017
2016	106	113	121	114	100	107			2016
2015	101	108	119	113	96	103			2015
2014	97	106	117	111	92	101			2014
2013	94	104	116	110	89	98			2013
2012	89	101	115	109	84	95			2012
2011	87	99	115	107	82	92			2011
2010	83	97	115	108	78	91			2010
2009	79	94	112	105	74	88			2009
2008	77	92	112	103	71	85			2008
2007	73	90	112	104	68	84			2007
2006	71	90	115	104	65	82			2006
2005	69	90	116	105	62	81			2005
2004	68	91	120	105	60	79			2004
2003	65	88	120	106	57	78			2003
2002	60	83	118	103	52	73			2002
2001	55	80	115	100	47	69			2001
2000	51	74	112	97	44	65			2000
1999	46	72	110	95	40	62			1999
1998	42	66	106	92	36	57			1998
1997	38	63	103	89	33	54			1997
1996	35	59	100	87	30	52			1996
1995	31	54	98	86	27	47			1995
1994	30	52	97	85	26	45			1994
1993	27	49	95	82	23	42			1993
1992	25	47	93	80	21	41			1992
1991	23	44	89	77	20	38			1991
1990	23	40	87	75	18	35			1990
1989		38	84	73		33			1989
1988		35	83	72		31			1988
1987		34	84	73		30			1987
1986		32	80	70		28			1986
1985		30	76	66		26			1985
1984		27	72	63		24			1984
1983		27	71	62		21			1983

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2023 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		
2022	78		90		2022
2021	61		91		2021
2020	46		86		2020
2019	34		76		2019
2018	25		66		2018
2017	18		56		2017
2016	12		47		2016
2015	8		38		2015
2014			30		2014
2013			23		2013
2012			17		2012
2011			14		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

2023 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		
2022	91		2022
2021	82		2021
2020	74		2020
2019	66		2019
2018	58		2018
2017	50		2017
2016	43		2016
2015	37		2015
2014	31		2014
2013	23		2013
2012	20		2012
2011	17		2011
2010	13		2010
2009	10		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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2023 SCHEDULE OF PERCENTAGES APPLIED TO CURRENT SELLING PRICE NEW

IN ESTIMATING VALUE OF USED EQUIPMENT - LEASED

3.00% 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
2022	74	80	83	86	88	90	92	94	95	96	2022
2021	51	60	67	72	75	81	84	88	90	92	2021
2020	31	43	51	58	63	71	76	82	84	87	2020
2019	16	28	37	46	52	62	69	76	79	83	2019
2018	10	16	26	34	41	53	61	70	74	78	2018
2017		10	16	24	32	44	54	64	68	74	2017
2016			10	17	24	36	46	58	63	70	2016
2015				11	17	29	40	52	58	65	2015
2014				10	12	23	33	46	53	61	2014
2013					10	17	27	41	48	56	2013
2012						13	22	35	43	52	2012
2011						10	18	31	38	48	2011
2010							14	26	34	44	2010
2009							11	22	30	40	2009
2008							10	19	26	36	2008
2007								15	22	32	2007
2006								13	19	29	2006
2005								11	16	26	2005
2004								10	14	23	2004
2003									11	20	2003
2002									10	17	2002
2001										15	2001
2000										13	2000
1999										12	1999
1998										10	1998
1997											1997
1996											1996
1995											1995
1994											1994
1993											1993
1992											1992
1991											1991
1990											1990

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2023 PROPOSITION 13 FACTORS SCHEDULE

Year	P13
2023	1.00000
2022	1.02000
2021	1.04040
2020	1.05117
2019	1.07219
2018	1.09363
2017	1.11550
2016	1.13781
2015	1.15516
2014	1.17824
2013	1.18358
2012	1.20725
2011	1.23139
2010	1.24066
2009	1.23771
2008	1.26246
2007	1.28770
2006	1.31345
2005	1.33971
2004	1.36650
2003	1.39201
2002	1.41985
2001	1.44824
2000	1.47720
1999	1.50674
1998	1.53465
1997	1.56534
1996	1.59664
1995	1.61436
1994	1.63357
1993	1.66624
1992	1.69956
1991	1.73355
1990	1.76822
1989	1.80358

**SACRAMENTO COUNTY ASSESSOR'S OFFICE
2023 SPECIAL TABLES**

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