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	**	4	5	6	7	8	10	12	15	17	20	
YEAR	A	C4	C5	C6	C7	C8	C10	C12	C15	C17	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).

	PERSONAL COMPUTERS	LOCAL AREA NETWORK EQUIPMENT (PLUS MAINFRAME COMPUTERS)	
YEAR	A	A1	YEAR
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 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).

	AGRICULTURAL GENERAL	AGRICULTURAL MOBILE EQUIPMENT			AGRICULTURAL HARVESTERS			
YEAR	AG15	T1 NEW	T2 USED	T3 AVG	V1 NEW	V2 USED	V3 AVG	YEAR
2024	95	78	92	85	74	90	82	2024
2023	90	71	83	77	65	79	72	2023
2022	89	68	80	74	60	73	67	2022
2021	97	72	84	78	62	74	68	2021
2020	95	69	82	75	57	70	63	2020
2019	89	63	76	70	51	62	57	2019
2018	83	58	70	64	46	56	51	2018
2017	78	54	63	59	41	49	45	2017
2016	70	49	57	53	36	43	40	2016
2015	63	43	52	48	30	37	35	2015
2014	55	39	46	44	28	33	30	2014
2013	50	37	44	41	25	31	28	2013
2012	44	35	42	39	23	27	26	2012
2011	37	34	40	37		24		2011
2010	33	31	36	35		22		2010
2009	27	29	34	32		22		2009
2008	23		32					2008
2007	21		30					2007
2006	20							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

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).

	CONSTRUCTION MOBILE EQUIPMENT			CONSTRUCTION EQUIP (GENREAL)	
YEAR	W1 NEW	W2 USED	W3 AVG	W12	YEAR
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 25	Commercial 30	Commercial 40	Industrial 40	Industrial 25	Industrial 30	
YEAR	C25	C30	C40	I40	I25	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).

				MACHINERY & EQUIPMENT (A-1)	FIXTURES (B-2)					
YEAR				X	X2					YEAR
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

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

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 Y1	YEAR
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

BIOPHARMACEUTICAL EQUIPMENT

The depreciation factors below were adopted by the Board of Equalization to estimate the current fair market value of this highly specialized industry. 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	General Laboratory Equipment & High Technology Analytical Instrumentation (A-1) Z1	Commercial Manufacturing Equipment (A-3) Z2	Pilot Scale Manufacturing Equipment (A-4) Z3	Fixtures and Process Piping (B-2) Z4	YEAR
2024	84	91	88	91	2024
2023	69	84	79	84	2023
2022	57	79	70	79	2022
2021	47	77	65	77	2021
2020	35	72	56	72	2020
2019	22	61	44	61	2019
2018	14	52	34	52	2018
2017	14	43	25	43	2017
2016	14	34	18	34	2016
2015	14	27	14	27	2015
2014	14	20	14	20	2014
2013	14	16	14	16	2013
2012	14	15	14	15	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

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

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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	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	YEAR
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

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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 PV25	YEAR
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

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2025 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING

Billboards

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

YEAR	BILLBOARDS BD40	YEAR
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