

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2026 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
2025	54	75	81	84	87	89	91	93	95	96	97	2025
2024	39	53	63	69	74	79	84	88	92	93	95	2024
2023	24	33	45	55	62	68	75	81	87	90	93	2023
2022	15	18	30	41	50	57	68	76	83	86	90	2022
2021	10	12	21	33	44	54	68	78	89	94	100	2021
2020	6	12	13	24	35	45	63	76	89	96	104	2020
2019	4		13	15	24	34	52	67	83	91	99	2019
2018	2			14	17	25	44	59	77	87	97	2018
2017	2			14	14	19	36	53	73	83	94	2017
2016					14	15	28	44	66	77	91	2016
2015						15	22	36	58	70	84	2015
2014							16	29	51	63	79	2014
2013							15	24	45	57	75	2013
2012							15	20	39	51	69	2012
2011								15	34	46	65	2011
2010								15	29	41	60	2010
2009									24	36	54	2009
2008									21	31	49	2008
2007									17	27	45	2007
2006									17	25	42	2006
2005										22	39	2005
2004										18	37	2004
2003											34	2003
2002											31	2002
2001											27	2001
2000											23	2000
1999											21	1999
1998												1998
1997												1997
1996												1996
1995												1995
1994												1994

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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2026 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 I 10	12 I 12	15 I 15	17 I 17	20 I 20	YEAR
2025	91	93	95	96	97	2025
2024	84	89	93	94	96	2024
2023	77	84	89	92	95	2023
2022	72	80	88	91	95	2022
2021	70	80	91	96	103	2021
2020	63	77	90	97	105	2020
2019	53	69	85	93	101	2019
2018	45	60	78	88	98	2018
2017	36	53	73	84	95	2017
2016	28	44	66	77	91	2016
2015	22	37	58	70	85	2015
2014	16	30	52	64	80	2014
2013	14	24	45	57	75	2013
2012	14	20	39	51	69	2012
2011		15	34	46	64	2011
2010		14	28	41	60	2010
2009			24	36	53	2009
2008			21	30	47	2008
2007			17	27	45	2007
2006			15	24	41	2006
2005				21	37	2005
2004				18	35	2004
2003				16	32	2003
2002					29	2002
2001					25	2001
2000					21	2000
1999					19	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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2026 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			
2025	74	91	83	93			2025
2024	67	83	75	88			2024
2023	63	78	70	83			2023
2022	63	78	71	82			2022
2021	64	78	72	81			2021
2020	62	77	70	74			2020
2019	56	70	63	67			2019
2018	53	66	60	60			2018
2017	49	61	55	52			2017
2016	44	54	50	43			2016
2015	40	49	45	36			2015
2014	38	47	42	29			2014
2013	36	43	40	24			2013
2012	33	41	38	20			2012
2011	32	40	36	16			2011
2010	31	37	34				2010
2009	26	33	29				2009
2008	22	29	25				2008
2007	21	23	23				2007
2006	20	20	20				2006
2005		17					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

2026 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			Industrial			YEAR
	25	30	40	40	25	30	
YEAR	C25	C30	C40	I40	I25	I30	YEAR
2025	98	98	99	99	98	98	2025
2024	97	99	100	101	98	100	2024
2023	96	98	100	103	99	101	2023
2022	95	98	101	107	100	103	2022
2021	106	111	116	119	109	114	2021
2020	113	118	125	127	115	120	2020
2019	110	117	123	126	112	119	2019
2018	109	116	126	127	111	118	2018
2017	109	117	129	130	109	118	2017
2016	107	117	128	128	107	117	2016
2015	102	113	126	127	102	114	2015
2014	98	110	126	127	99	111	2014
2013	94	109	125	126	95	110	2013
2012	90	105	125	125	90	105	2012
2011	88	105	125	124	87	104	2011
2010	86	103	127	126	85	102	2010
2009	79	98	123	122	79	97	2009
2008	76	97	123	120	74	95	2008
2007	74	96	126	125	73	95	2007
2006	72	95	128	124	70	92	2006
2005	70	96	131	124	67	91	2005
2004	69	96	135	126	64	89	2004
2003	65	93	135	127	60	87	2003
2002	59	90	135	125	55	84	2002
2001	56	84	132	122	51	78	2001
2000	50	79	129	118	46	73	2000
1999	47	76	127	116	42	69	1999
1998	42	72	123	113	39	66	1998
1997	39	66	120	110	35	61	1997
1996	35	63	118	108	32	58	1996
1995	33	60	115	106	31	55	1995
1994	29	57	114	106	27	53	1994
1993	27	54	110	101	24	49	1993
1992	24	50	110	101	22	46	1992
1991	22	46	104	95	18	42	1991
1990		45	104	96		41	1990
1989		43	99	92		40	1989
1988		40	102	93		37	1988
1987		38	100	93		34	1987
1986		35	97	89		32	1986

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2026 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
2025		78	91		2025
2024		61	84		2024
2023		46	77		2023
2022		34	72		2022
2021		25	70		2021
2020		18	63		2020
2019		12	53		2019
2018		8	45		2018
2017			36		2017
2016			28		2016
2015			22		2015
2014			16		2014
2013			15		2013
2012			15		2012
2011			15		2011
2010			15		2010
2009			15		2009
2008					2008
2007					2007
2006					2006
2005					2005
2004					2004
2003					2003
2002					2002
2001					2001
2000					2000
1999					1999
1998					1998

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2026 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).

		DOCUMENT PROCESSOR			
YEAR		Y			YEAR
2025		58			2025
2024		47			2024
2023		32			2023
2022		28			2022
2021		23			2021
2020		19			2020
2019		15			2019
2018		13			2018
2017		10			2017
2016		10			2016
2015		10			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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2026 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	
2025		91				2025	
2024		82				2024	
2023		74				2023	
2022		66				2022	
2021		58				2021	
2020		50				2020	
2019		43				2019	
2018		37				2018	
2017		31				2017	
2016		23				2016	
2015		20				2015	
2014		17				2014	
2013		13				2013	
2012		10				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

2026 SCHEDULE OF PERCENTAGES APPLIED TO CURRENT SELLING PRICE NEW

IN ESTIMATING VALUE OF USED EQUIPMENT - LEASED

5.5% 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
2025	75	81	84	87	89	91	93	95	96	97	2025
2024	52	62	68	73	77	82	86	90	91	93	2024
2023	32	44	53	60	66	73	79	84	87	90	2023
2022	17	29	39	48	54	65	72	79	82	86	2022
2021	10	17	27	36	44	56	64	73	77	82	2021
2020	10	10	18	26	34	47	57	67	72	78	2020
2019	10	10	11	18	25	39	50	62	68	74	2019
2018	10	10	10	12	18	32	43	56	63	70	2018
2017	10	10	10	10	13	25	37	51	58	66	2017
2016	10	10	10	10	10	19	30	45	53	62	2016
2015	10	10	10	10	10	15	25	40	48	58	2015
2014	10	10	10	10	10	11	20	35	43	54	2014
2013	10	10	10	10	10	10	16	30	38	50	2013
2012	10	10	10	10	10	10	13	26	34	46	2012
2011	10	10	10	10	10	10	10	22	30	42	2011
2010	10	10	10	10	10	10	10	18	26	38	2010
2009	10	10	10	10	10	10	10	15	23	34	2009
2008	10	10	10	10	10	10	10	13	19	30	2008
2007	10	10	10	10	10	10	10	10	16	27	2007
2006	10	10	10	10	10	10	10	10	14	24	2006
2005	10	10	10	10	10	10	10	10	12	21	2005
2004	10	10	10	10	10	10	10	10	10	19	2004
2003	10	10	10	10	10	10	10	10	10	17	2003
2002	10	10	10	10	10	10	10	10	10	15	2002
2001	10	10	10	10	10	10	10	10	10	13	2001
2000	10	10	10	10	10	10	10	10	10	11	2000
1999	10	10	10	10	10	10	10	10	10	10	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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2026 PROPOSITION 13 FACTORS SCHEDULE

Year	P13
2026	1.00000
2025	1.02000
2024	1.04040
2023	1.06120
2022	1.08242
2021	1.10406
2020	1.11549
2019	1.13779
2018	1.16054
2017	1.18375
2016	1.20742
2015	1.22583
2014	1.25032
2013	1.25599
2012	1.28110
2011	1.30672
2010	1.31655
2009	1.31342
2008	1.33968
2007	1.36647
2006	1.39379
2005	1.42166
2004	1.45009
2003	1.47716
2002	1.50670
2001	1.53683
2000	1.56756
1999	1.59891
1998	1.62853
1997	1.66110
1996	1.69432
1995	1.71312
1994	1.73350
1993	1.76817
1992	1.80358

**SACRAMENTO COUNTY ASSESSOR'S OFFICE
2026 SPECIAL TABLES**

YEAR	S0	S1	S2	S3	S4	S5	S6	S7	S8	S9
2025	100	90	80	75	50	25	20	15	10	5
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

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2026 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	
2025	98	98	98	98	99	99	98	98	98	98	99	99	2025
2024	97	97	99	99	100	100	98	98	100	100	101	101	2024
2023	96	96	98	98	100	100	99	99	101	101	103	103	2023
2022	95	95	98	98	101	101	100	100	103	103	107	107	2022
2021	106	106	111	110	116	110	109	109	114	110	119	110	2021
2020	113	112	118	112	125	112	115	112	120	112	127	112	2020
2019	110	110	117	114	123	114	112	112	119	114	126	114	2019
2018	109	109	116	116	126	116	111	111	118	116	127	116	2018
2017	109	109	117	117	129	118	109	109	118	118	130	118	2017
2016	107	107	117	117	128	121	107	107	117	117	128	121	2016
2015	102	102	113	113	126	123	102	102	114	114	127	123	2015
2014	98	98	110	110	126	125	99	99	111	111	127	125	2014
2013	94	94	109	109	125	126	95	95	110	110	126	126	2013
2012	90	90	105	105	125	125	90	90	105	105	125	125	2012
2011	88	88	105	105	125	125	87	87	104	104	124	124	2011
2010	86	86	103	103	127	127	85	85	102	102	126	126	2010
2009	79	79	98	98	123	123	79	79	97	97	122	122	2009
2008	76	76	97	97	123	123	74	74	95	95	120	120	2008
2007	74	74	96	96	126	126	73	73	95	95	125	125	2007
2006	72	72	95	95	128	128	70	70	92	92	124	124	2006
2005	70	70	96	96	131	131	67	67	91	91	124	124	2005
2004	69	69	96	96	135	135	64	64	89	89	126	126	2004
2003	65	65	93	93	135	135	60	60	87	87	127	127	2003
2002	59	59	90	90	135	135	55	55	84	84	125	125	2002
2001	56	56	84	84	132	132	51	51	78	78	122	122	2001
2000	50	50	79	79	129	129	46	46	73	73	118	118	2000
1999	47	47	76	76	127	127	42	42	69	69	116	116	1999
1998	42	42	72	72	123	123	39	39	66	66	113	113	1998
1997	39	39	66	66	120	120	35	35	61	61	110	110	1997
1996	35	35	63	63	118	118	32	32	58	58	108	108	1996
1995	33	33	60	60	115	115	31	31	55	55	106	106	1995
1994	29	29	57	57	114	114	27	27	53	53	106	106	1994
1993	27	27	54	54	110	110	24	24	49	49	101	101	1993
1992	24	24	50	50	110	110	22	22	46	46	101	101	1992
1991	22	22	46	46	104	104	18	18	42	42	95	95	1991
1990			45	45	104	104			41	41	96	96	1990
1989			43	43	99	99			40	40	92	92	1989
1988			40	40	102	102			37	37	93	93	1988
1987			38	38	100	100			34	34	93	93	1987
1986			35	35	97	97			32	32	89	89	1986

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2026 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.

PHOTOVOLTAIC SYSTEMS	
YEAR	PV25
2025	98
2024	92
2023	91
2022	88
2021	88
2020	84
2019	83
2018	79
2017	73
2016	68
2015	62
2014	56
2013	49
2012	38
2011	31
2010	28
2009	22
2008	19
2007	18
2006	17
2005	16
2004	14
2003	13
2002	11
2001	10
2000	9
1999	
1998	
1997	

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2026 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			
2025		101		2025	
2024		102		2024	
2023		103		2023	
2022		104		2022	
2021		105		2021	
2020		105		2020	
2019		105		2019	
2018		106		2018	
2017		107		2017	
2016		106		2016	
2015		107		2015	
2014		108		2014	
2013		106		2013	
2012		106		2012	
2011		106		2011	
2010		105		2010	
2009		102		2009	
2008		102		2008	
2007		102		2007	
2006		102		2006	
2005		101		2005	
2004		100		2004	
2003		99		2003	
2002		99		2002	
2001		98		2001	
2000		97		2000	
1999		96		1999	
1998		94		1998	
1997		93		1997	
1996		91		1996	
1995		89		1995	
1994		87		1994	
1993		83		1993	
1992		83		1992	
1991		79		1991	
1990		79		1990	
1989		75		1989	
1988		74		1988	
1987		72		1987	
1986		69		1986	

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2026 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING

Stainless Steel Wine Tanks

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 Stainless Steel Wine Tanks.

STAINLESS STEEL WINE TANKS	
YEAR	Q
2025	99
2024	98
2023	98
2022	104
2021	107
2020	108
2019	109
2018	107
2017	107
2016	106
2015	106
2014	105
2013	102
2012	103
2011	102
2010	101
2009	98
2008	97
2007	98
2006	98
2005	100
2004	101
2003	97
2002	95
2001	93
2000	91
1999	88
1998	87
1997	85
1996	87
1995	88
1994	86
1993	80
1992	79
1991	75
1990	76
1989	73
1988	74
1987	72
1986	69