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 | ** | 4 | 5 | 6 | 7 | 8 | 10 | 12 | 15 | 17 | 20 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| YEAR | A | C4 | C5 | C6 | C7 | C8 | C10 | C12 | C15 | C17 | 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 | 10 | 12 | 15 | 17 | 20 | |
|---|---|---|---|---|---|---|
| YEAR | I 10 | I 12 | I 15 | I 17 | 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 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<br>A | LOCAL AREA NETWORK EQUIPMENT (PLUS MAINFRAME COMPUTERS)<br>A1 | YEAR |
|---|---|---|---|
| 2025 | 54 | 73 | 2025 |
| 2024 | 39 | 47 | 2024 |
| 2023 | 24 | 30 | 2023 |
| 2022 | 15 | 19 | 2022 |
| 2021 | 10 | 12 | 2021 |
| 2020 | 6 | 8 | 2020 |
| 2019 | 4 | 5 | 2019 |
| 2018 | 2 | 3 | 2018 |
| 2017 | 2 | 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 |

SACRAMENTO COUNTY ASSESSOR'S OFFICE

2026 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 |
| 2025 | 95 | 78 | 92 | 85 | 74 | 90 | 82 | 2025 |
| 2024 | 91 | 71 | 83 | 77 | 65 | 79 | 72 | 2024 |
| 2023 | 86 | 65 | 77 | 71 | 58 | 70 | 64 | 2023 |
| 2022 | 85 | 62 | 73 | 67 | 54 | 64 | 59 | 2022 |
| 2021 | 91 | 64 | 78 | 71 | 54 | 66 | 60 | 2021 |
| 2020 | 89 | 63 | 74 | 69 | 51 | 61 | 56 | 2020 |
| 2019 | 84 | 57 | 68 | 63 | 45 | 54 | 50 | 2019 |
| 2018 | 78 | 53 | 63 | 59 | 41 | 49 | 45 | 2018 |
| 2017 | 73 | 49 | 57 | 53 | 36 | 43 | 40 | 2017 |
| 2016 | 65 | 43 | 52 | 48 | 30 | 37 | 35 | 2016 |
| 2015 | 58 | 39 | 46 | 44 | 28 | 33 | 30 | 2015 |
| 2014 | 51 | 37 | 44 | 41 | 25 | 31 | 28 | 2014 |
| 2013 | 45 | 35 | 42 | 39 | 23 | 27 | 26 | 2013 |
| 2012 | 39 | 33 | 39 | 36 | | 24 | | 2012 |
| 2011 | 34 | 31 | 35 | 34 | | 22 | | 2011 |
| 2010 | 29 | 29 | 33 | 32 | | 22 | | 2010 |
| 2009 | 24 | | 31 | | | | | 2009 |
| 2008 | 22 | | 29 | | | | | 2008 |
| 2007 | 19 | | | | | | | 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

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).**

| | CONSTRUCTION MOBILE EQUIPMENT | | | CONSTRUCTION EQUIP (GENREAL) | |
|---|---|---|---|---|---|
| YEAR | W1 NEW | W2 USED | W3 AVG | W12 | YEAR |
| 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 25 | Commercial 30 | Commercial 40 | Industrial 40 | Industrial 25 | Industrial 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).**

| YEAR | DOCUMENT PROCESSOR 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).**

| YEAR | OFFSET LITHOGRAPHIC PRINTING PRESSES 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 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 |
|---|---|---|---|---|---|
| 2025 | 84 | 91 | 89 | 91 | 2025 |
| 2024 | 70 | 84 | 79 | 84 | 2024 |
| 2023 | 56 | 77 | 70 | 77 | 2023 |
| 2022 | 43 | 72 | 60 | 72 | 2022 |
| 2021 | 34 | 70 | 55 | 70 | 2021 |
| 2020 | 24 | 63 | 46 | 63 | 2020 |
| 2019 | 15 | 53 | 34 | 53 | 2019 |
| 2018 | 14 | 45 | 25 | 45 | 2018 |
| 2017 | 14 | 36 | 19 | 36 | 2017 |
| 2016 | 14 | 28 | 15 | 28 | 2016 |
| 2015 | 14 | 22 | 15 | 22 | 2015 |
| 2014 | 14 | 16 | 15 | 16 | 2014 |
| 2013 | 14 | 15 | 15 | 15 | 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 |

SACRAMENTO COUNTY ASSESSOR'S OFFICE

**2026 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 |
|---|---|---|
| 2025 | 68 | 2025 |
| 2024 | 47 | 2024 |
| 2023 | 31 | 2023 |
| 2022 | 19 | 2022 |
| 2021 | 11 | 2021 |
| 2020 | 6 | 2020 |
| 2019 | 2 | 2019 |
| 2018 | 2 | 2018 |
| 2017 | | 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 |

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 | 4 | 5 | 6 | 7 | 8 | 10 | 12 | 15 | 17 | 20 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| YEAR | U4 | U5 | U6 | U7 | U8 | U10 | U12 | U15 | U17 | 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** |

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## 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 |

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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 |

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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 | 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** |
| 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.**

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

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**2026 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 |
|---|---|---|
| 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.**

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