

TABLE 1: COMMERCIAL EQUIPMENT INDEX FACTORS

2024 Cost = 100	
<i>Year</i>	<i>Average</i>
2024	100
2023	101
2022	103
2021	119
2020	130
2019	130
2018	135
2017	140
2016	142
2015	142
2014	143
2013	145
2012	146
2011	151
2010	155
2009	154
2008	158
2007	164
2006	172
2005	179
2004	191
2003	197
2002	200
2001	201
2000	203
1999	207
1998	207
1997	209
1996	212
1995	215
1994	222
1993	229
1992	234
1991	237
1990	242
1989	249
1988	261
1987	272
1986	277
1985	280

This table is intended for use in the mass appraisal of equipment fixtures when determining value for taxation purposes. However, relevant data pertinent to the assessment of a specific property should always be reviewed and considered.

TABLE 2: INDUSTRIAL MACHINERY AND EQUIPMENT INDEX FACTORS

2024 Cost = 100	
<i>Year</i>	<i>Average</i>
2024	100
2023	102
2022	108
2021	121
2020	131
2019	132
2018	136
2017	139
2016	141
2015	142
2014	143
2013	145
2012	146
2011	148
2010	152
2009	152
2008	154
2007	160
2006	165
2005	170
2004	176
2003	183
2002	183
2001	184
2000	185
1999	186
1998	188
1997	190
1996	193
1995	197
1994	204
1993	208
1992	212
1991	215
1990	221
1989	228
1988	238
1987	249
1986	254
1985	257

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TABLE 3: AGRICULTURAL AND CONSTRUCTION EQUIPMENT INDEX FACTORS**2024 Cost = 100**

<i>Year</i>	<i>Agricultural</i>	<i>Construction</i>
2024	100	100
2023	101	103
2022	106	112
2021	124	124
2020	132	130
2019	135	132
2018	139	138
2017	141	139
2016	143	140
2015	144	141
2014	145	143
2013	148	146
2012	150	149
2011	153	155
2010	157	160
2009	160	161
2008	166	166
2007	174	171
2006	179	175
2005	183	182
2004	193	194
2003	199	200
2002	202	203
2001	205	206
2000	208	207
1999	210	208
1998	213	211
1997	215	216
1996	218	220
1995	224	225
1994	234	230
1993	240	233
1992	247	238
1991	255	245
1990	263	252
1989	272	262
1988	284	275
1987	292	282
1986	293	288
1985	294	291

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TABLE 4: MACHINERY AND EQUIPMENT PERCENT GOOD FACTORS
Individual Properties - Average Service Life - 4.75% Rate of Return

Year																									Year
Acq'd	AGE	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	20	22	25	30	35	40	AGE	Acq'd	
2024	1	66	75	80	84	86	88	90	91	92	93	94	94	95	95	96	96	97	97	98	99	99	1	2024	
2023	2	37	52	61	68	73	77	80	82	84	86	87	88	89	91	92	93	94	95	96	97	98	2	2023	
2022	3	16	31	44	53	60	65	69	73	76	78	80	82	84	86	87	89	90	92	94	96	97	3	2022	
2021	4	6	17	28	39	47	54	59	64	68	71	73	76	78	81	83	85	87	89	92	94	95	4	2021	
2020	5		8	17	27	36	43	49	55	59	63	67	70	72	76	78	81	83	86	90	92	94	5	2020	
2019	6		3	10	17	25	33	40	46	51	56	60	63	66	71	73	77	80	83	88	91	93	6	2019	
2018	7			5	10	18	25	32	38	44	49	53	57	60	66	69	73	76	80	85	89	91	7	2018	
2017	8			1	6	12	18	24	31	37	42	47	51	55	61	64	69	73	77	83	87	90	8	2017	
2016	9				3	8	13	18	24	30	36	41	45	49	56	59	65	69	74	81	85	88	9	2016	
2015	10					4	9	14	19	24	30	35	39	44	51	55	60	65	71	78	83	87	10	2015	
2014	11					1	6	10	14	19	24	29	34	38	46	50	56	61	68	76	81	85	11	2014	
2013	12						3	7	11	15	20	24	29	34	42	45	52	58	65	73	79	84	12	2013	
2012	13							4	8	12	16	20	24	29	37	41	48	54	61	71	77	82	13	2012	
2011	14							2	6	9	12	16	20	24	33	37	44	50	58	68	75	81	14	2011	
2010	15								3	7	10	13	17	21	29	33	40	46	55	66	73	79	15	2010	
2009	16								1	4	8	11	14	17	25	29	36	43	52	63	71	77	16	2009	
2008	17									2	5	8	11	14	22	25	32	39	48	60	69	76	17	2008	
2007	18										3	6	9	12	18	22	29	36	45	58	67	74	18	2007	
2006	19										1	4	7	10	15	19	26	32	42	55	65	72	19	2006	
2005	20											2	5	8	13	16	23	29	39	52	62	70	20	2005	
2004	21												4	7	11	14	20	26	36	49	60	68	21	2004	
2003	22												2	4	10	12	18	24	33	47	58	66	22	2003	
2002	23													3	8	10	16	21	30	44	55	64	23	2002	
2001	24														1	6	9	14	19	27	41	53	63	24	2001
2000	25															5	7	12	16	25	39	51	61	25	2000
1999	26															2	5	11	15	23	36	49	59	26	1999
1998	27															1	4	9	13	21	34	46	57	27	1998
1997	28																2	7	12	19	31	44	55	28	1997
1996	29																1	6	10	17	29	41	53	29	1996
1995	30																	4	9	15	27	39	51	30	1995
1994	31																	3	7	14	25	37	48	31	1994
1993	32																	1	6	12	23	35	47	32	1993
1992	33																		4	11	21	33	44	33	1992
1991	34																		3	10	19	31	43	34	1991
1990	35																		2	8	18	29	40	35	1990
1989	36																			7	17	27	39	36	1989
1988	37																			5	15	25	37	37	1988
1987	38																			4	14	24	35	38	1987
1986	39																			3	13	22	33	39	1986
1985	40																			1	12	21	31	40	1985

No Minimum Percent Good Intended

This table is intended for use in the mass appraisal of equipment and fixtures when determining value for taxation purposes. However, relevant data pertinent to the assessment of a specific property should always be reviewed and considered.

Table 5: Construction Mobile Equipment Percent Good Factors

<i>Year Acquired</i>	<i>Age</i>	CONSTRUCTION MOBILE EQUIPMENT		
		<i>New</i>	<i>Used</i>	<i>Average</i>
2024	1	74	91	83
2023	2	66	81	74
2022	3	60	74	67
2021	4	55	68	62
2020	5	51	62	57
2019	6	47	58	53
2018	7	42	52	47
2017	8	38	47	43
2016	9	35	43	39
2015	10	31	38	35
2014	11	28	34	31
2013	12	26	32	29
2012	13	24	29	27
2011	14	22	27	25
2010	15	20	25	23
2009	16	19	23	21
2008	17	16	20	18
2007	18	13	17	15
2006	19	12	13	13
2005	20	11	11	11
2004	21		9	

No Minimum Percent Good Intended

The percent good factors in this table are intended *solely* for use in valuing self-propelled construction equipment. For valuing movable non-specific and industrial equipment, the percent good factors in Table 4 should be used.

This table is intended for use in the mass appraisal of equipment and fixtures when determining value for taxation purposes. However, relevant data pertinent to the assessment of a specific property should always be reviewed and considered.

Table 6: Agricultural Mobile Equipment Percent Good Factors

Year Acquired	Age	AGRICULTURAL MOBILE EQUIPMENT						Age
		EXCEPT HARVESTERS			HARVESTERS			
		New	Used	Average	New	Used	Average	
2024	1	78	92	85	74	90	82	1
2023	2	70	82	76	64	78	71	2
2022	3	64	75	70	57	69	63	3
2021	4	58	68	63	50	60	55	4
2020	5	52	62	57	43	53	48	5
2019	6	47	56	52	38	46	42	6
2018	7	42	50	46	33	40	37	7
2017	8	38	45	42	29	35	32	8
2016	9	34	40	37	25	30	28	9
2015	10	30	36	33	21	26	24	10
2014	11	27	32	30	19	23	21	11
2013	12	25	30	28	17	21	19	12
2012	13	23	28	26	15	18	17	13
2011	14	22	26	24		16		14
2010	15	20	23	22		14		15
2009	16	18	21	20		14		16
2008	17		19					17
2007	18		17					18
2006	19							19

No Minimum Percent Good Intended

The percent good factors in this table are intended *solely* for use in valuing self-propelled agricultural equipment and related implements. For valuing movable non-specific commercial and industrial equipment such as bins, movable irrigation pipe, portable generators, portable welders, movable corrals, etc., the percent good factors in Table 4 should be used.

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Table 7: Non-Production Computer Valuation Factors

<i>Year Acquired</i>	<i>Age</i>	<i>PERSONAL COMPUTERS</i>	<i>LOCAL AREA NETWORK EQUIPMENT (PLUS MAINFRAME COMPUTERS)</i>
2024	1	54	73
2023	2	39	47
2022	3	24	30
2021	4	15	19
2020	5	10	12
2019	6	6	8
2018	7	4	5
2017	8	2	3
2016	9	2	2

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Note: Pursuant to Revenue and Taxation Code section 401.20, values determined by use of the valuation factors contained in Table 7 for the years 2010 through 2015 are rebuttably presumed to be the full cash value for non-production computers. The presumption terminated at the end of 2015.

Table 8: Semiconductor Manufacturing Equipment & Fixtures Valuation Factors

<i>Year Acquired</i>	<i>Age</i>	<i>MACHINERY AND EQUIPMENT VALUATION FACTORS (Report on Schedule A-1)</i>	<i>FIXTURES VALUATION FACTORS (Report on Schedule B-2)</i>
2024	1	78	91
2023	2	61	84
2022	3	46	79
2021	4	34	77
2020	5	25	72
2019	6	18	61
2018	7	12	52
2017	8	8	43
2016	9		34
2015	10		27
2014	11		20
2013	12		16
2012	13		15
2011	14		15
2010	15		15
2009	16		15
2008	17		15

This table is intended for use in the mass appraisal of equipment when determining value for taxation purposes. However, relevant data pertinent to the assessment of a specific property should always be reviewed and considered.

Note: Pursuant to Revenue and Taxation Code section 401.20, values determined by use of the valuation factors contained in Table 8 for the years 2009 through 2014 are rebuttably presumed to be the full cash value for semiconductor manufacturing equipment and fixtures. This presumption terminated at the end of 2014.

Table 9: Biopharmaceutical Industry Equipment & Fixtures Valuation Factors

Year Acquired	Age	SCHEDULE A			SCHEDULE B
		<i>Machinery & Equipment (A-1)</i>	<i>Other Equipment (A-3)</i>	<i>Tools, Molds, Dies, Jigs (A-4)</i>	<i>Fixtures (B-2)</i>
2024	1	84	91	88	91
2023	2	69	84	79	84
2022	3	57	79	70	79
2021	4	47	77	65	77
2020	5	35	72	56	72
2019	6	22	61	44	61
2018	7	14	52	34	52
2017	8	14	43	25	43
2016	9	14	34	18	34
2015	10	14	27	14	27
2014	11	14	20	14	20
2013	12	14	16	14	16
2012	13	14	15	14	15

This table is intended for use in the mass appraisal of equipment when determining value for taxation purposes. However, relevant data pertinent to the assessment of a specific property should always be reviewed and considered.

Note: Pursuant to Revenue and Taxation Code section 401.20, values determined by use of the valuation factors contained in Table 9 for the years 2009 through 2014 are rebuttably presumed to be the full cash value for biopharmaceutical industry equipment and fixtures. This presumption terminated at the end of 2014.

Table 10: Document Processor Valuation Factors

<i>Year Acquired</i>	<i>Age</i>	<i>Document Processors</i>
2024	1	58
2023	2	47
2022	3	32
2021	4	28
2020	5	23
2019	6	19
2018	7	15
2017	8	13
2016	9	10
2015	10	10
2014	11	10

This table is intended for use in the mass appraisal of equipment when determining value for taxation purposes. However, relevant data pertinent to the assessment of a specific property should always be reviewed and considered.

TABLE 11: Offset Lithographic Printing Presses Valuation Factors

<i>Year Acquired</i>	<i>Age</i>	<i>Offset Lithographic Printing Presses</i>
2024	1	91
2023	2	82
2022	3	74
2021	4	66
2020	5	58
2019	6	50
2018	7	43
2017	8	37
2016	9	31
2015	10	23
2014	11	20
2013	12	17
2012	13	13
2011	14	10

This table is intended for use in the mass appraisal of equipment when determining value for taxation purposes. However, relevant data pertinent to the assessment of a specific property should always be reviewed and considered.