

TABLE 1: COMMERCIAL EQUIPMENT INDEX FACTORS

2025 Cost = 100	
<i>Year</i>	<i>Average</i>
2025	100
2024	102
2023	103
2022	105
2021	122
2020	133
2019	134
2018	138
2017	143
2016	146
2015	145
2014	147
2013	149
2012	150
2011	154
2010	159
2009	158
2008	162
2007	168
2006	176
2005	184
2004	196
2003	202
2002	205
2001	206
2000	208
1999	212
1998	212
1997	214
1996	218
1995	221
1994	228
1993	235
1992	240
1991	243
1990	248
1989	255
1988	268
1987	279
1986	284

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

2025 Cost = 100	
<i>Year</i>	<i>Average</i>
2025	100
2024	103
2023	106
2022	111
2021	125
2020	135
2019	137
2018	140
2017	144
2016	146
2015	146
2014	148
2013	150
2012	150
2011	153
2010	157
2009	157
2008	158
2007	166
2006	170
2005	175
2004	182
2003	189
2002	190
2001	190
2000	191
1999	193
1998	194
1997	197
1996	200
1995	204
1994	211
1993	215
1992	219
1991	222
1990	228
1989	235
1988	246
1987	257
1986	262

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TABLE 3: AGRICULTURAL AND CONSTRUCTION EQUIPMENT INDEX FACTORS**2025 Cost = 100**

<i>Year</i>	<i>Agricultural</i>	<i>Construction</i>
2025	100	100
2024	101	102
2023	102	105
2022	107	114
2021	125	126
2020	133	132
2019	136	134
2018	140	140
2017	143	141
2016	144	142
2015	145	144
2014	147	146
2013	150	148
2012	151	152
2011	154	158
2010	159	163
2009	162	163
2008	168	168
2007	175	174
2006	181	178
2005	185	185
2004	195	197
2003	201	204
2002	204	206
2001	207	209
2000	210	210
1999	212	212
1998	215	215
1997	217	219
1996	220	223
1995	226	228
1994	236	233
1993	242	236
1992	250	242
1991	257	249
1990	266	257
1989	275	266
1988	287	279
1987	295	287
1986	296	292

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TABLE 4: MACHINERY AND EQUIPMENT PERCENT GOOD FACTORS

Individual Properties - Average Service Life - 5.5% 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	
2025	1	67	75	81	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99	1	2025	
2024	2	37	52	62	68	73	77	80	82	84	86	87	89	90	91	92	93	94	95	97	97	98	2	2024	
2023	3	16	32	44	53	60	66	70	73	76	79	81	83	84	87	88	90	91	93	95	96	97	3	2023	
2022	4	6	17	29	39	48	54	60	65	68	72	74	77	79	82	84	86	88	90	93	95	96	4	2022	
2021	5		8	17	27	36	44	50	56	60	64	68	71	73	77	79	82	85	87	91	93	95	5	2021	
2020	6		3	10	18	26	34	41	47	52	57	61	64	67	72	75	78	81	85	89	92	94	6	2020	
2019	7			5	11	18	25	33	39	45	50	54	58	62	68	70	74	78	82	87	90	92	7	2019	
2018	8			1	7	12	18	25	32	38	43	48	52	56	63	65	70	74	79	84	88	91	8	2018	
2017	9				3	8	13	19	25	31	37	42	46	51	58	61	66	70	76	82	87	90	9	2017	
2016	10					4	9	14	19	25	30	36	41	45	53	56	62	67	73	80	85	88	10	2016	
2015	11					1	6	10	15	20	25	30	35	40	48	52	58	63	70	78	83	87	11	2015	
2014	12						3	7	11	16	20	25	30	35	43	47	54	59	67	75	81	86	12	2014	
2013	13							4	9	12	16	21	25	30	38	43	50	56	63	73	79	84	13	2013	
2012	14							2	6	9	13	17	21	26	34	38	46	52	60	70	77	83	14	2012	
2011	15								3	7	10	14	18	22	30	34	42	48	57	68	75	81	15	2011	
2010	16								1	4	8	11	14	18	26	30	38	45	54	65	73	80	16	2010	
2009	17									2	5	9	12	15	23	26	34	41	50	62	71	78	17	2009	
2008	18										4	7	10	13	19	23	30	37	47	60	69	76	18	2008	
2007	19										1	5	8	10	16	20	27	34	44	57	67	75	19	2007	
2006	20											2	5	9	14	17	24	31	41	54	65	73	20	2006	
2005	21												4	7	12	15	21	28	38	52	63	71	21	2005	
2004	22													2	4	10	13	19	25	35	49	60	69	22	2004
2003	23														3	9	11	17	22	32	46	58	67	23	2003
2002	24														1	7	9	15	20	29	44	56	66	24	2002
2001	25															5	7	13	18	27	41	54	64	25	2001
2000	26															3	6	11	16	24	38	51	62	26	2000
1999	27															1	4	10	14	22	36	49	60	27	1999
1998	28																2	8	13	20	34	47	58	28	1998
1997	29																1	6	11	18	31	44	56	29	1997
1996	30																	5	9	16	29	42	54	30	1996
1995	31																	3	7	15	27	40	52	31	1995
1994	32																	1	6	13	25	38	50	32	1994
1993	33																		5	12	23	36	47	33	1993
1992	34																		3	11	21	34	46	34	1992
1991	35																		2	9	19	32	43	35	1991
1990	36																			8	18	29	42	36	1990
1989	37																			6	17	27	39	37	1989
1988	38																			4	15	26	38	38	1988
1987	39																			3	14	24	36	39	1987
1986	40																			2	13	23	34	40	1986

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>
2025	1	74	91	83
2024	2	66	81	74
2023	3	60	74	67
2022	4	55	68	62
2021	5	51	62	57
2020	6	47	58	53
2019	7	42	52	47
2018	8	38	47	43
2017	9	35	43	39
2016	10	31	38	35
2015	11	28	34	31
2014	12	26	32	29
2013	13	24	29	27
2012	14	22	27	25
2011	15	20	25	23
2010	16	19	23	21
2009	17	16	20	18
2008	18	13	17	15
2007	19	12	13	13
2006	20	11	11	11
2005	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	
2025	1	78	92	85	74	90	82	1
2024	2	70	82	76	64	78	71	2
2023	3	64	75	70	57	69	63	3
2022	4	58	68	63	50	60	55	4
2021	5	52	62	57	43	53	48	5
2020	6	47	56	52	38	46	42	6
2019	7	42	50	46	33	40	37	7
2018	8	38	45	42	29	35	32	8
2017	9	34	40	37	25	30	28	9
2016	10	30	36	33	21	26	24	10
2015	11	27	32	30	19	23	21	11
2014	12	25	30	28	17	21	19	12
2013	13	23	28	26	15	18	17	13
2012	14	22	26	24		16		14
2011	15	20	23	22		14		15
2010	16	18	21	20		14		16
2009	17		19					17
2008	18		17					18
2007	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>
2025	1	54	73
2024	2	39	47
2023	3	24	30
2022	4	15	19
2021	5	10	12
2020	6	6	8
2019	7	4	5
2018	8	2	3
2017	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>
2025	1	78	91
2024	2	61	84
2023	3	46	77
2022	4	34	72
2021	5	25	70
2020	6	18	63
2019	7	12	53
2018	8	8	45
2017	9		36
2016	10		28
2015	11		22
2014	12		16
2013	13		15
2012	14		15
2011	15		15
2010	16		15
2009	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>
2025	1	84	91	89	91
2024	2	70	84	79	84
2023	3	56	77	70	77
2022	4	43	72	60	72
2021	5	34	70	55	70
2020	6	24	63	46	63
2019	7	15	53	34	53
2018	8	14	45	25	45
2017	9	14	36	19	36
2016	10	14	28	15	28
2015	11	14	22	15	22
2014	12	14	16	15	16
2013	13	14	15	15	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>
2025	1	58
2024	2	47
2023	3	32
2022	4	28
2021	5	23
2020	6	19
2019	7	15
2018	8	13
2017	9	10
2016	10	10
2015	11	10

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TABLE 11: Offset Lithographic Printing Presses Valuation Factors

<i>Year Acquired</i>	<i>Age</i>	<i>Offset Lithographic Printing Presses</i>
2025	1	91
2024	2	82
2023	3	74
2022	4	66
2021	5	58
2020	6	50
2019	7	43
2018	8	37
2017	9	31
2016	10	23
2015	11	20
2014	12	17
2013	13	13
2012	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.