

Commercial Equipment

Table >	CCMR3											
Life >	3	5	6	8	10	12	15	18	20	25	30	40
Acq. Year												
2025	0.6700	0.8100	0.8400	0.8900	0.9100	0.9300	0.9500	0.9600	0.9700	0.9800	0.9800	0.9900
2024	0.3774	0.6324	0.6936	0.7854	0.8364	0.8772	0.9180	0.9384	0.9486	0.9690	0.9894	0.9996
2023	0.1648	0.4532	0.5459	0.6798	0.7519	0.8137	0.8652	0.9064	0.9270	0.9579	0.9785	0.9991
2022	0.1050	0.3045	0.4095	0.5670	0.6825	0.7560	0.8295	0.8820	0.9030	0.9450	0.9765	1.0080
2021		0.2074	0.3294	0.5368	0.6832	0.7808	0.8906	0.9638	1.0004	1.0614	1.1102	1.1590
2020		0.1330	0.2394	0.4522	0.6251	0.7581	0.8911	0.9975	1.0374	1.1305	1.1837	1.2502
2019			0.1474	0.3350	0.5226	0.6700	0.8308	0.9380	0.9916	1.0988	1.1658	1.2328
2018			0.1380	0.2484	0.4416	0.5934	0.7728	0.8970	0.9660	1.0902	1.1592	1.2558
2017				0.1859	0.3575	0.5291	0.7293	0.8723	0.9438	1.0868	1.1726	1.2870
2016				0.1460	0.2774	0.4380	0.6570	0.8176	0.9052	1.0658	1.1680	1.2848
2015					0.2175	0.3625	0.5800	0.7540	0.8410	1.0150	1.1310	1.2615
2014					0.1617	0.2940	0.5145	0.6909	0.7938	0.9849	1.1025	1.2642
2013					0.1490	0.2384	0.4470	0.6407	0.7450	0.9387	1.0877	1.2516
2012						0.1950	0.3900	0.5700	0.6900	0.9000	1.0500	1.2450
2011						0.1540	0.3388	0.5236	0.6468	0.8778	1.0472	1.2474
2010							0.2862	0.4770	0.6042	0.8586	1.0335	1.2720
2009							0.2370	0.4108	0.5372	0.7900	0.9796	1.2324
2008							0.2106	0.3726	0.4860	0.7614	0.9720	1.2312
2007							0.1680	0.3360	0.4536	0.7392	0.9576	1.2600
2006								0.2992	0.4224	0.7216	0.9504	1.2848
2005								0.2760	0.3864	0.6992	0.9568	1.3064
2004								0.2548	0.3724	0.6860	0.9604	1.3524
2003								0.2222	0.3434	0.6464	0.9292	1.3534
2002								0.2020	0.3075	0.5945	0.9020	1.3530
2001									0.2678	0.5562	0.8446	1.3184
2000									0.2266	0.4992	0.7904	1.2896
1999									0.2060	0.4664	0.7632	1.2720
1998										0.4240	0.7208	1.2296
1997										0.3852	0.6634	1.1984
1996										0.3488	0.6322	1.1772
1995										0.3315	0.5967	1.1492
1994										0.2873	0.5700	1.1400
1993										0.2652	0.5405	1.1045
1992										0.2210	0.5040	1.1040
1991											0.4617	1.0449
1990											0.4464	1.0416
1989											0.4335	0.9945
1988											0.4020	1.0184
1987											0.3752	1.0044
1986											0.3484	0.9656

Industrial Equipment

Table >	IO5R3							
Life >	8	10	12	15	17	20	30	40
Acq. Year								
2025	0.8900	0.9100	0.9300	0.9500	0.9600	0.9700	0.9800	0.9900
2024	0.7931	0.8446	0.8858	0.9270	0.9373	0.9579	0.9991	1.0094
2023	0.6996	0.7738	0.8374	0.8904	0.9222	0.9540	1.0070	1.0282
2022	0.5994	0.7215	0.7992	0.8769	0.9102	0.9546	1.0323	1.0656
2021	0.5500	0.7000	0.8000	0.9125	0.9625	1.0250	1.1375	1.1875
2020	0.4590	0.6345	0.7695	0.9045	0.9720	1.0530	1.2015	1.2690
2019	0.3425	0.5343	0.6850	0.8494	0.9316	1.0138	1.1919	1.2604
2018	0.2520	0.4480	0.6020	0.7840	0.8820	0.9800	1.1760	1.2740
2017	0.1872	0.3600	0.5328	0.7344	0.8352	0.9504	1.1808	1.2960
2016	0.1314	0.2774	0.4380	0.6570	0.7738	0.9052	1.1680	1.2848
2015		0.2190	0.3650	0.5840	0.7008	0.8468	1.1388	1.2702
2014		0.1628	0.2960	0.5180	0.6364	0.7992	1.1100	1.2728
2013		0.1350	0.2400	0.4500	0.5700	0.7500	1.0950	1.2600
2012			0.1950	0.3900	0.5100	0.6900	1.0500	1.2450
2011			0.1530	0.3366	0.4590	0.6426	1.0404	1.2393
2010			0.1377	0.2826	0.4082	0.5966	1.0205	1.2560
2009				0.2355	0.3611	0.5338	0.9734	1.2246
2008				0.2054	0.3002	0.4740	0.9480	1.2008
2007				0.1660	0.2656	0.4482	0.9462	1.2450
2006				0.1494	0.2380	0.4080	0.9180	1.2410
2005					0.2100	0.3675	0.9100	1.2425
2004					0.1750	0.3458	0.8918	1.2558
2003					0.1575	0.3213	0.8694	1.2663
2002						0.2850	0.8360	1.2540
2001						0.2470	0.7790	1.2160
2000						0.2090	0.7258	1.1842
1999						0.1710	0.6948	1.1580
1998							0.6596	1.1252
1997							0.6107	1.1032
1996							0.5800	1.0800
1995							0.5508	1.0608
1994							0.5275	1.0550
1993							0.4945	1.0105
1992							0.4599	1.0074
1991							0.4218	0.9546
1990							0.4104	0.9576
1989							0.3995	0.9165
1988							0.3690	0.9348
1987							0.3444	0.9252
1986							0.3198	0.8908

ATMs

Table >	CCMAT	CCMAT
Life >	10	12
Acq. Year	(unit only)	(composite)
2025	0.9100	0.9300
2024	0.8364	0.8772
2023	0.7519	0.8137
2022	0.6825	0.7560
2021	0.6832	0.7808
2020	0.6251	0.7581
2019	0.5226	0.6700
2018	0.4416	0.5934
2017	0.3575	0.5291
2016	0.2774	0.4380
2015	0.2175	0.3625
2014	0.1617	0.2940
2013	0.1490	0.2384
2012		0.1950
2011		0.1540
2010		
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Agricultural Equipment

Table > Life > Acq. Year	Mobile Equip.			Harvesters			Fixed Equip. MA1R3	Wind Machines MA1R3
	New MA1X1	Used MA1X4	Average MA1X7	New MA1X3	Used MA1X5	Average MA1X8		
	10	10	10	5	5	5	15	25
2025	0.7800	0.9200	0.8500	0.7400	0.9000	0.8200	0.9500	0.9800
2024	0.7070	0.8282	0.7676	0.6464	0.7878	0.7171	0.9090	0.9595
2023	0.6528	0.7650	0.7140	0.5814	0.7038	0.6426	0.8568	0.9486
2022	0.6206	0.7276	0.6741	0.5350	0.6420	0.5885	0.8453	0.9630
2021	0.6500	0.7750	0.7125	0.5375	0.6625	0.6000	0.9125	1.0875
2020	0.6251	0.7448	0.6916	0.5054	0.6118	0.5586	0.8911	1.1305
2019	0.5712	0.6800	0.6256	0.4488	0.5440	0.5032	0.8432	1.1152
2018	0.5320	0.6300	0.5880	0.4060	0.4900	0.4480	0.7840	1.1060
2017	0.4862	0.5720	0.5291	0.3575	0.4290	0.4004	0.7293	1.0868
2016	0.4320	0.5184	0.4752	0.3024	0.3744	0.3456	0.6480	1.0512
2015	0.3915	0.4640	0.4350	0.2755	0.3335	0.3045	0.5800	1.0150
2014	0.3675	0.4410	0.4116	0.2499	0.3087	0.2793	0.5145	0.9849
2013	0.3450	0.4200	0.3900	0.2250	0.2700	0.2550	0.4500	0.9450
2012	0.3322	0.3926	0.3624		0.2416		0.3926	0.9060
2011	0.3080	0.3542	0.3388		0.2156		0.3388	0.8778
2010	0.2862	0.3339	0.3180		0.2226		0.2862	0.8586
2009		0.3078					0.2430	0.8100
2008		0.2856					0.2184	0.7896
2007							0.1925	0.7700
2006								0.7421
2005								0.7030
2004								0.6825
2003								0.6432
2002								0.5916
2001								0.5589
2000								0.5040
1999								0.4664
1998								0.4300
1997								0.3906
1996								0.3520
1995								0.3390
1994								0.2938
1993								0.2712
1992								0.2260
1991								

Mobile Construction Equipment

Table > Life > Acq. Year	New MACX2	Used MACX6	Average MACX9
		20	20
2025	0.7400	0.9100	0.8300
2024	0.6732	0.8262	0.7548
2023	0.6300	0.7770	0.7035
2022	0.6270	0.7752	0.7068
2021	0.6426	0.7812	0.7182
2020	0.6204	0.7656	0.6996
2019	0.5628	0.6968	0.6298
2018	0.5320	0.6580	0.6020
2017	0.4935	0.6063	0.5499
2016	0.4402	0.5396	0.4970
2015	0.4032	0.4896	0.4464
2014	0.3796	0.4672	0.4234
2013	0.3552	0.4292	0.3996
2012	0.3344	0.4104	0.3800
2011	0.3160	0.3950	0.3634
2010	0.3097	0.3749	0.3423
2009	0.2608	0.3260	0.2934
2008	0.2184	0.2856	0.2520
2007	0.2088	0.2262	0.2262
2006	0.1958	0.1958	0.1958
2005		0.1665	
2004			
2003			
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Untrended Equipment

	Artwork/ C.I.P.	Games/ Paggers	Fax Machines	Set Top Boxes	High-Tech. Med. Equip.	Theatres Digital Projectors
Table >	UNTR3	UNTR3	UNTR3	UNTR3	UNTR3	UNTR3
Life >	1	4	6	7	8	10
Acq. Year						
2025	1.0000	0.7500	0.8400	0.6800	0.8900	0.9100
2024	1.0000	0.5200	0.6800	0.4700	0.7700	0.8200
2023	1.0000	0.3200	0.5300	0.3100	0.6600	0.7300
2022	1.0000	0.1700	0.3900	0.1900	0.5400	0.6500
2021	1.0000	0.1000	0.2700	0.1100	0.4400	0.5600
2020	1.0000		0.1800	0.0600	0.3400	0.4700
2019	1.0000		0.1100	0.0200	0.2500	0.3900
2018	1.0000		0.1000	0.0200	0.1800	0.3200
2017	1.0000			0.0200	0.1300	0.2500
2016	1.0000				0.1000	0.1900
2015	1.0000					0.1500
2014	1.0000					0.1100
2013	1.0000					0.1000
2012						
2011						
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1992						
1991						

Elec Gaming Equip	Other Gaming Equip	
UNTR3	UNTR3	
9	11	
Acq. Year		
2025	0.7200 0.8800	
2024	0.5200 0.7700	
2023	0.3700 0.6800	
2022	0.2800 0.6100	
2021	0.2300 0.5900	
2020	0.1500 0.5300	
2019	0.0600 0.4700	
2018		0.4200
2017		0.3800
2016		0.3300
2015		0.2800
2014		0.2200
2013		0.1800
2012		0.1300
2011		0.0700
2010		
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Biopharmaceutical Equipment & Fixtures *

	General Lab Equip.	Commercial Mfg. Equip.	Pilot Scale Mfg. Equip.	Fixtures & Process Piping
Table >	UNTBI	UNTBI	UNTBI	UNTBI
Life >	6	10	8	10
Acq. Year				
2025	0.8400	0.9100	0.8900	0.9100
2024	0.7000	0.8400	0.7900	0.8400
2023	0.5600	0.7700	0.7000	0.7700
2022	0.4300	0.7200	0.6000	0.7200
2021	0.3400	0.7000	0.5500	0.7000
2020	0.2400	0.6300	0.4600	0.6300
2019	0.1500	0.5300	0.3400	0.5300
2018	0.1400	0.4500	0.2500	0.4500
2017	0.1400	0.3600	0.1900	0.3600
2016	0.1400	0.2800	0.1500	0.2800
2015	0.1400	0.2200	0.1500	0.2200
2014	0.1400	0.1600	0.1500	0.1600
2013	0.1400	0.1500	0.1500	0.1500
2012				
2011				
2010				
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1991				

Computer
Equipment

Table >	UNTPC	UNTMF
Life >	5	5
Acq. Year		
2025	0.5400	0.7300
2024	0.3900	0.4700
2023	0.2400	0.3000
2022	0.1500	0.1900
2021	0.1000	0.1200
2020	0.0600	0.0800
2019	0.0400	0.0500
2018	0.0200	0.0300
2017	0.0200	0.0200
2016		
2015		
2014		
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Data Processors

Table >	UNTDTP
Life >	6
Acq. Year	
2025	0.5800
2024	0.4700
2023	0.3200
2022	0.2800
2021	0.2300
2020	0.1900
2019	0.1500
2018	0.1300
2017	0.1000
2016	
2015	
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Semiconductor
Manufacturing Equip.

Table >	UNTSC	UNTSC
Life >	5	15
Acq. Year		
2025	0.7800	0.9100
2024	0.6100	0.8400
2023	0.4600	0.7700
2022	0.3400	0.7200
2021	0.2500	0.7000
2020	0.1800	0.6300
2019	0.1200	0.5300
2018	0.0800	0.4500
2017		0.3600
2016		0.2800
2015		0.2200
2014		0.1600
2013		0.1500
2012		0.1500
2011		0.1500
2010		0.1500
2009		0.1500
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Offset Lithographic

Table >	UNTOL
Life >	10
Acq. Year	
2025	0.9100
2024	0.8200
2023	0.7400
2022	0.6600
2021	0.5800
2020	0.5000
2019	0.4300
2018	0.3700
2017	0.3100
2016	0.2300
2015	0.2000
2014	0.1700
2013	0.1300
2012	0.1000
2011	
2010	
2009	
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2007	
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Wind Turbine Generators/
Infrastructure

Table >	CCEC1
Life >	20
Acq. Year	
2025	0.9700
2024	0.9653
2023	0.9411
2022	0.8999
2021	1.0435
2020	1.1040
2019	1.0421
2018	1.0161
2017	0.9989
2016	0.9603
2015	0.8723
2014	0.8089
2013	0.7500
2012	0.6821
2011	0.6227
2010	0.6078
2009	0.5438
2008	0.4779
2007	0.4301
2006	0.4366
2005	0.3821
2004	0.4058
2003	0.3631
2002	0.3405
2001	0.2951
2000	0.2497
1999	0.2270
1998	0.2043

Note:

The equipment valuation factors identified on the preceding tables are used by the assessor to estimate market values of various types of business property for mass appraisal purposes. These factors are applied to the original (or historical) costs of the equipment, based on the calendar year(s) of acquisition. (This methodology is known as the cost approach to value.) For certain business property or specific situations, it may be appropriate to use different data or alternate value approaches.

Photovoltaic Systems Factors

Table >	P
Acq. Year	
2025	0.9800
2024	0.9200
2023	0.9100
2022	0.8800
2021	0.8800
2020	0.8400
2019	0.8300
2018	0.7900
2017	0.7300
2016	0.6800
2015	0.6200
2014	0.5600
2013	0.4900
2012	0.3800
2011	0.3100
2010	0.2800
2009	0.2200
2008	0.1900
2007	0.1800
2006	0.1700
2005	0.1600
2004	0.1400
2003	0.1300
2002	0.1100
2001	0.1000
2000	0.0900

Stainless Steel Wine Tanks

Table >	Q
Acq. Year	
2025	0.9900
2024	0.9800
2023	0.9800
2022	1.0400
2021	1.0700
2020	1.0800
2019	1.0900
2018	1.0700
2017	1.0700
2016	1.0600
2015	1.0600
2014	1.0500
2013	1.0200
2012	1.0300
2011	1.0200
2010	1.0100
2009	0.9800
2008	0.9700
2007	0.9800
2006	0.9800
2005	1.0000
2004	1.0100
2003	0.9700
2002	0.9500
2001	0.9300
2000	0.9100
1999	0.8800
1998	0.8700
1997	0.8500
1996	0.8700
1995	0.8800
1994	0.8600
1993	0.8000
1992	0.7900
1991	0.7500
1990	0.7600
1989	0.7300
1988	0.7400
1987	0.7200
1986	0.6900
1985	0.6600
1984	0.6400
1983	0.5900