

Commercial Equipment

Table >	CCMR3	CCMR3	CCMR3	CCMR3	CCMR3	CCMR3	CCMR3	CCMR3	CCMR3	CCMR3	CCMR3	CCMR3
Life >	3	5	6	8	10	12	15	18	20	25	30	40
Acq. Year												
2023	0.6600	0.8000	0.8400	0.8800	0.9100	0.9300	0.9500	0.9600	0.9600	0.9700	0.9800	0.9900
2022	0.3774	0.6222	0.6936	0.7752	0.8364	0.8670	0.9078	0.9282	0.9486	0.9690	0.9792	0.9996
2021	0.1888	0.5074	0.6136	0.7670	0.8614	0.9204	0.9794	1.0266	1.0502	1.0856	1.1092	1.1328
2020	0.1290	0.3612	0.4902	0.6966	0.8127	0.9030	1.0062	1.0578	1.0965	1.1481	1.1868	1.2255
2019		0.2193	0.3354	0.5547	0.7095	0.8127	0.9288	1.0062	1.0449	1.1094	1.1610	1.2126
2018		0.1340	0.2278	0.4422	0.6164	0.7504	0.8844	0.9782	1.0318	1.1122	1.1658	1.2328
2017			0.1390	0.3475	0.5282	0.6811	0.8340	0.9452	1.0008	1.1120	1.1815	1.2649
2016			0.1410	0.2538	0.4371	0.5922	0.7614	0.8883	0.9588	1.0857	1.1703	1.2549
2015				0.1692	0.3384	0.4935	0.6909	0.8319	0.9024	1.0434	1.1280	1.2408
2014				0.1420	0.2698	0.4118	0.6106	0.7668	0.8520	0.9940	1.1076	1.2212
2013					0.2016	0.3456	0.5472	0.7056	0.8064	0.9648	1.0800	1.2240
2012					0.1595	0.2755	0.4785	0.6525	0.7395	0.9280	1.0585	1.2035
2011					0.1500	0.2250	0.4200	0.6000	0.7050	0.9150	1.0500	1.2300
2010						0.1848	0.3696	0.5544	0.6622	0.8778	1.0318	1.2320
2009						0.1530	0.3060	0.4896	0.5967	0.8262	0.9945	1.1934
2008							0.2669	0.4396	0.5652	0.8007	0.9734	1.2089
2007							0.2282	0.4075	0.5216	0.7824	0.9617	1.2225
2006							0.2052	0.3762	0.4959	0.7524	0.9747	1.2483
2005							0.1780	0.3204	0.4450	0.7298	0.9612	1.2638
2004								0.3040	0.4180	0.7220	0.9690	1.3110
2003								0.2744	0.3920	0.6860	0.9604	1.3132
2002								0.2388	0.3383	0.6368	0.9154	1.2935
2001								0.2000	0.3000	0.5800	0.8600	1.2600
2000								0.2000	0.2626	0.5454	0.8282	1.2524
1999									0.2460	0.4920	0.7790	1.2300
1998									0.2050	0.4532	0.7210	1.1948
1997									0.2050	0.4160	0.6864	1.1648
1996										0.3798	0.6541	1.1394
1995										0.3424	0.5992	1.0914
1994										0.3315	0.5746	1.1050
1993										0.2964	0.5472	1.0716
1992										0.2736	0.5104	1.0440
1991										0.2508	0.4956	1.0148
1990										0.2280	0.4560	1.0080
1989											0.4199	0.9633
1988											0.4160	0.9880
1987											0.4050	0.9720
1986											0.3575	0.9350
1985											0.3575	0.8896
1984											0.3025	0.8773

Industrial Equipment

Table >	IO5R3	IO5R3	IO5R3	IO5R3	IO5R3	IO5R3	IO5R3	IO5R3
Life >	8	10	12	15	17	20	30	40
Acq. Year								
2023	0.8800	0.9100	0.9300	0.9500	0.9500	0.9600	0.9800	0.9900
2022	0.7980	0.8610	0.8925	0.9345	0.9555	0.9765	1.0080	1.0290
2021	0.7670	0.8614	0.9204	0.9794	1.0148	1.0502	1.1092	1.1328
2020	0.6912	0.8064	0.8960	0.9984	1.0368	1.0880	1.1776	1.2160
2019	0.5547	0.7095	0.8127	0.9288	0.9804	1.0449	1.1610	1.2126
2018	0.4356	0.6072	0.7392	0.8712	0.9372	1.0164	1.1484	1.2144
2017	0.3400	0.5168	0.6664	0.8160	0.8976	0.9792	1.1560	1.2376
2016	0.2484	0.4278	0.5796	0.7452	0.8418	0.9384	1.1454	1.2282
2015	0.1656	0.3312	0.4830	0.6762	0.7728	0.8832	1.1040	1.2144
2014	0.1251	0.2641	0.4031	0.5977	0.7089	0.8340	1.0842	1.1954
2013		0.1974	0.3384	0.5358	0.6486	0.7896	1.0575	1.1985
2012		0.1562	0.2698	0.4686	0.5822	0.7242	1.0366	1.1786
2011		0.1296	0.2160	0.4032	0.5328	0.6768	1.0080	1.1808
2010			0.1776	0.3552	0.4736	0.6364	0.9916	1.1840
2009			0.1480	0.2960	0.4144	0.5772	0.9620	1.1544
2008			0.1332	0.2533	0.3725	0.5364	0.9238	1.1473
2007				0.2184	0.3276	0.4992	0.9204	1.1700
2006				0.1920	0.2880	0.4640	0.9120	1.1680
2005				0.1650	0.2475	0.4125	0.8910	1.1715
2004				0.1485	0.2223	0.3762	0.8721	1.1799
2003					0.1958	0.3560	0.8722	1.1926
2002					0.1602	0.3043	0.8234	1.1635
2001					0.1602	0.2685	0.7697	1.1277
2000						0.2340	0.7380	1.1160
1999						0.2184	0.6916	1.0920
1998						0.1820	0.6440	1.0672
1997						0.1638	0.6138	1.0416
1996							0.5859	1.0206
1995							0.5404	0.9843
1994							0.5174	0.9950
1993							0.4872	0.9541
1992							0.4532	0.9270
1991							0.4410	0.9030
1990							0.4085	0.9030
1989							0.3774	0.8658
1988							0.3712	0.8816
1987							0.3645	0.8748
1986							0.3211	0.8398
1985							0.3211	0.8032
1984							0.2717	0.7967

ATMs

Table >	CCMAT	CCMAT
Life >	10	12
Acq. Year	(unit only)	(composite)
2023	0.9100	0.9300
2022	0.8364	0.8670
2021	0.8614	0.9204
2020	0.8127	0.9030
2019	0.7095	0.8127
2018	0.6164	0.7504
2017	0.5282	0.6811
2016	0.4371	0.5922
2015	0.3384	0.4935
2014	0.2698	0.4118
2013	0.2016	0.3456
2012	0.1595	0.2755
2011	0.1500	0.2250
2010		0.1848
2009		0.1530
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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
2023	0.7800	0.9200	0.8500	0.7400	0.9000	0.8200	0.9500	0.9700
2022	0.7350	0.8610	0.7980	0.6720	0.8190	0.7455	0.9345	0.9975
2021	0.7808	0.9150	0.8540	0.6954	0.8418	0.7686	1.0126	1.1224
2020	0.7540	0.8840	0.8190	0.6500	0.7800	0.7150	1.0140	1.1570
2019	0.6916	0.8246	0.7581	0.5719	0.7049	0.6384	0.9576	1.1438
2018	0.6439	0.7672	0.7124	0.5206	0.6302	0.5754	0.9042	1.1371
2017	0.5838	0.6950	0.6394	0.4587	0.5560	0.5143	0.8340	1.1120
2016	0.5320	0.6300	0.5880	0.4060	0.4900	0.4480	0.7560	1.0780
2015	0.4828	0.5680	0.5254	0.3550	0.4260	0.3976	0.6958	1.0508
2014	0.4290	0.5148	0.4719	0.3003	0.3718	0.3432	0.6149	1.0010
2013	0.3942	0.4672	0.4380	0.2774	0.3358	0.3066	0.5548	0.9782
2012	0.3675	0.4410	0.4116	0.2499	0.3087	0.2793	0.4851	0.9408
2011	0.3450	0.4200	0.3900	0.2250	0.2700	0.2550	0.4200	0.9150
2010	0.3410	0.4030	0.3720		0.2480		0.3720	0.8835
2009	0.3160	0.3634	0.3476		0.2212		0.3160	0.8532
2008	0.2934	0.3423	0.3260		0.2282		0.2771	0.8313
2007		0.3249					0.2394	0.8208
2006		0.2992					0.2112	0.7744
2005							0.1980	0.7380
2004								0.7220
2003								0.6860
2002								0.6368
2001								0.5858
2000								0.5535
1999								0.4968
1998								0.4620
1997								0.4240
1996								0.3870
1995								0.3536
1994								0.3450
1993								0.3068
1992								0.2832
1991								0.2360
1990								0.2360
1989								

Mobile Construction Equipment

Table > Life > Acq. Year	New MACX2	Used MACX6	Average MACX9
		20	20
2023	0.7400	0.9100	0.8300
2022	0.7128	0.8748	0.7992
2021	0.7140	0.8806	0.7973
2020	0.6875	0.8500	0.7750
2019	0.6477	0.7874	0.7239
2018	0.6251	0.7714	0.7049
2017	0.5628	0.6968	0.6298
2016	0.5130	0.6345	0.5805
2015	0.4760	0.5848	0.5304
2014	0.4278	0.5244	0.4830
2013	0.3920	0.4760	0.4340
2012	0.3744	0.4608	0.4176
2011	0.3600	0.4350	0.4050
2010	0.3410	0.4185	0.3875
2009	0.3100	0.3875	0.3565
2008	0.3040	0.3680	0.3360
2007	0.2640	0.3300	0.2970
2006	0.2197	0.2873	0.2535
2005	0.2112	0.2288	0.2288
2004	0.2057	0.2057	0.2057
2003		0.1737	
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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						
2023	1.0000	0.7500	0.8400	0.6800	0.8800	0.9100
2022	1.0000	0.5100	0.6800	0.4700	0.7600	0.8200
2021	1.0000	0.3100	0.5200	0.3100	0.6500	0.7300
2020	1.0000	0.1600	0.3800	0.1900	0.5400	0.6300
2019	1.0000	0.1000	0.2600	0.1100	0.4300	0.5500
2018	1.0000		0.1700	0.0600	0.3300	0.4600
2017	1.0000		0.1000	0.0200	0.2500	0.3800
2016	1.0000		0.1000	0.0200	0.1800	0.3100
2015	1.0000			0.0200	0.1200	0.2400
2014	1.0000				0.1000	0.1900
2013	1.0000					0.1400
2012	1.0000					0.1100
2011	1.0000					0.1000
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Elec Gaming Equip	Other Gaming Equip	
UNTR3	UNTR3	
9	11	
Acq. Year		
2023	0.8000	0.9700
2022	0.5900	0.8600
2021	0.4200	0.7500
2020	0.3100	0.6600
2019	0.2300	0.6000
2018	0.1500	0.5200
2017	0.0600	0.4700
2016		0.4100
2015		0.3600
2014		0.3100
2013		0.2600
2012		0.2200
2011		0.1800
2010		0.1300
2009		0.0700
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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				
2023	0.8400	0.9100	0.8800	0.9100
2022	0.7100	0.8600	0.8000	0.8600
2021	0.6100	0.8600	0.7700	0.8600
2020	0.4900	0.8100	0.6900	0.8100
2019	0.3400	0.7100	0.5500	0.7100
2018	0.2200	0.6100	0.4400	0.6100
2017	0.1400	0.5200	0.3400	0.5200
2016	0.1400	0.4300	0.2500	0.4300
2015	0.1400	0.3300	0.1700	0.3300
2014	0.1400	0.2600	0.1400	0.2600
2013	0.1400	0.2000	0.1400	0.2000
2012	0.1400	0.1600	0.1400	0.1600
2011	0.1400	0.1400	0.1400	0.1400
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Computer
Equipment

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

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

Table >	UNTSC	UNTSC
Life >	5	15
Acq. Year		
2023	0.7800	0.9100
2022	0.6100	0.8600
2021	0.4600	0.8600
2020	0.3400	0.8100
2019	0.2500	0.7100
2018	0.1800	0.6100
2017	0.1200	0.5200
2016	0.0800	0.4300
2015		0.3300
2014		0.2600
2013		0.2000
2012		0.1600
2011		0.1400
2010		0.1400
2009		0.1400
2008		0.1400
2007		0.1400
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Offset Lithographic

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

Table >	CCEC1
Life >	20
Acq. Year	
2023	0.9600
2022	0.9307
2021	1.0831
2020	1.1505
2019	1.0909
2018	1.0689
2017	1.0421
2016	1.0072
2015	0.9205
2014	0.8595
2013	0.8033
2012	0.7232
2011	0.6813
2010	0.6577
2009	0.5918
2008	0.5485
2007	0.4875
2006	0.5046
2005	0.4350
2004	0.4493
2003	0.4085
2002	0.3691
2001	0.3257
2000	0.2832
1999	0.2614
1998	0.2178
1997	0.2178
1996	0.2178

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.