

2025 Valuation Factors

	commercial 4 - year	commercial 5 - year	commercial 6 - year	commercial 8 - year	commercial 10 - year	commercial 12 - year	commercial 15 - year	commercial 20 - year	commercial 25 - year	commercial 30 - year	commercial 40 - year
	C04	C05	C06	C08	C10	C12	C15	C20	C25	C30	C40
2024	75	80	84	88	91	93	95	96	97	98	99
2023	53	62	69	78	83	87	90	94	96	97	99
2022	32	45	55	67	75	80	87	92	95	97	100
2021	20	33	46	64	76	84	93	101	106	109	113
2020	13	22	35	56	72	82	94	105	112	117	122
2019	13	13	22	43	60	73	86	100	108	114	121
2018	13	13	14	34	51	66	81	99	108	115	123
2017	13	13	14	25	43	59	77	97	108	116	126
2016	13	13	14	18	34	51	70	92	105	115	125
2015	13	13	14	14	27	43	62	85	101	111	124
2014	13	13	14	14	20	34	54	80	97	109	122
2013	13	13	14	14	16	29	49	75	94	106	122
2012	13	13	14	14	15	23	42	70	89	104	120
2011	13	13	14	14	15	18	36	66	88	103	122
2010	13	13	14	14	15	16	33	62	85	102	122
2009	13	13	14	14	15	16	26	55	80	97	119
2008	13	13	14	14	15	16	22	51	76	95	120
2007	13	13	14	14	15	16	20	48	74	95	121
2006	13	13	14	14	15	16	17	45	72	95	124
2005	13	13	14	14	15	16	17	41	70	93	125
2004	13	13	14	14	15	16	17	38	69	94	130
2003	13	13	14	14	15	16	17	35	65	93	130
2002	13	13	14	14	15	16	17	32	60	88	128
2001	13	13	14	14	15	16	17	28	54	82	127
2000	13	13	14	14	15	16	17	24	51	79	124
1999	13	13	14	14	15	16	17	22	48	75	122
1998	13	13	14	14	15	16	17	20	43	70	118
1997	13	13	14	14	15	16	17	20	40	65	115
1996	13	13	14	14	15	16	17	20	36	61	112
1995	13	13	14	14	15	16	17	20	32	58	110
1994	13	13	14	14	15	16	17	20	31	56	107
1993	13	13	14	14	15	16	17	20	27	53	108
1992	13	13	14	14	15	16	17	20	24	49	103
1991	13	13	14	14	15	16	17	20	22	45	102
1990	13	13	14	14	15	16	17	20	22	44	97
1989	13	13	14	14	15	16	17	20	22	42	97
1988	13	13	14	14	15	16	17	20	22	39	97
1987	13	13	14	14	15	16	17	20	22	38	95
prior	13	13	14	14	15	16	17	20	22	35	91

2025 Valuation Factors

	agricultural 5-year	agricultural harvesters avg	agricultural mobile avg	agricultural fixed equipment	wind machines
	B05	B08	B10	B15	B25
2024	80	82	85	95	97
2023	62	72	77	90	96
2022	47	67	74	89	98
2021	35	68	78	97	106
2020	22	63	75	95	108
2019	14	57	70	89	109
2018	14	51	64	83	111
2017	14	45	59	78	109
2016	14	40	53	70	106
2015	14	35	48	63	102
2014	14	30	44	55	99
2013	14	28	41	50	96
2012	14	26	39	44	92
2011	14	26	37	37	89
2010	14	26	35	33	86
2009	14	26	32	27	83
2008	14	26	32	23	80
2007	14	26	32	21	78
2006	14	26	32	20	75
2005	14	26	32	20	71
2004	14	26	32	20	69
2003	14	26	32	20	66
2002	14	26	32	20	61
2001	14	26	32	20	55
2000	14	26	32	20	52
1999	14	26	32	20	48
1998	14	26	32	20	45
1997	14	26	32	20	41
1996	14	26	32	20	37
1995	14	26	32	20	34
1994	14	26	32	20	33
1993	14	26	32	20	28
1992	14	26	32	20	26
1991	14	26	32	20	26
1990	14	26	32	20	26
1989	14	26	32	20	26
1988	14	26	32	20	26
1987	14	26	32	20	26
prior	14	26	32	20	26

2025 Valuation Factors

	industrial 5 - year	industrial 6 - year	industrial 8 - year	industrial 10 - year	industrial 12 - year	industrial 15 - year	industrial 17 - year	industrial 20 - year	industrial 30 - year	industrial 40 - year
	I05	I06	I08	I10	I12	I15	I17	I20	I30	I40
2024	80	84	88	91	93	95	95	96	98	99
2023	62	69	79	84	88	91	93	95	98	100
2022	48	57	70	79	84	91	93	96	102	105
2021	34	47	65	77	86	94	98	103	111	115
2020	22	35	56	72	83	94	100	106	118	123
2019	13	22	44	61	74	87	94	102	116	123
2018	12	14	34	52	67	82	90	99	116	124
2017	12	13	25	43	58	76	85	96	115	125
2016	12	13	18	34	51	69	79	92	114	124
2015	12	13	13	27	43	62	72	85	111	124
2014	12	13	13	20	34	54	66	80	109	122
2013	12	13	13	16	29	49	61	75	106	122
2012	12	13	13	13	23	42	54	70	104	120
2011	12	13	13	13	18	36	49	65	101	120
2010	12	13	13	13	15	32	44	61	100	120
2009	12	13	13	13	14	26	38	55	96	117
2008	12	13	13	13	14	22	34	49	92	117
2007	12	13	13	13	14	19	29	46	93	118
2006	12	13	13	13	14	17	25	43	91	119
2005	12	13	13	13	14	15	22	39	88	119
2004	12	13	13	13	14	15	19	35	86	120
2003	12	13	13	13	14	15	18	33	86	121
2002	12	13	13	13	14	15	16	29	81	117
2001	12	13	13	13	14	15	16	26	75	116
2000	12	13	13	13	14	15	16	22	72	113
1999	12	13	13	13	14	15	16	20	67	110
1998	12	13	13	13	14	15	16	17	64	107
1997	12	13	13	13	14	15	16	17	59	105
1996	12	13	13	13	14	15	16	17	56	102
1995	12	13	13	13	14	15	16	17	53	100
1994	12	13	13	13	14	15	16	17	51	98
1993	12	13	13	13	14	15	16	17	48	98
1992	12	13	13	13	14	15	16	17	45	93
1991	12	13	13	13	14	15	16	17	41	92
1990	12	13	13	13	14	15	16	17	40	88
1989	12	13	13	13	14	15	16	17	39	89
1988	12	13	13	13	14	15	16	17	36	88
1987	12	13	13	13	14	15	16	17	35	87
1985	12	13	13	13	14	15	16	17	32	84

2025 Valuation Factors

	construction mobile avg	off-set lithographic press	document processors	set-top boxes	general contractors	photo- voltaic systems
	D01	D02	D03	D04	D05	D06
2024	83	91	58	68	93	98
2023	76	82	47	47	89	97
2022	75	74	32	31	87	94
2021	77	66	28	19	88	94
2020	74	58	23	11	82	90
2019	70	50	19	6	74	89
2018	65	43	15	2	68	85
2017	60	37	13	2	58	78
2016	55	31	10	2	50	74
2015	49	23	10	2	42	67
2014	44	20	10	2	34	62
2013	42	17	10	2	29	53
2012	40	13	10	2	24	42
2011	39	10	10	2	19	34
2010	37	10	10	2	16	30
2009	34	10	10	2	16	25
2008	30	10	10	2	16	21
2007	26	10	10	2	16	20
2006	23	10	10	2	16	19
2005	20	10	10	2	16	19
2004	20	10	10	2	16	16
2003	20	10	10	2	16	14
2002	20	10	10	2	16	12
2001	20	10	10	2	16	11
2000	20	10	10	2	16	10
1999	20	10	10	2	16	10
1998	20	10	10	2	16	10
1997	20	10	10	2	16	10
1996	20	10	10	2	16	10
1995	20	10	10	2	16	10
1994	20	10	10	2	16	10
1993	20	10	10	2	16	10
1992	20	10	10	2	16	10
1991	20	10	10	2	16	10
1990	20	10	10	2	16	10
1989	20	10	10	2	16	10
1988	20	10	10	2	16	10
1987	20	10	10	2	16	10
prior	20	10	10	2	16	10

2025 Valuation Factors

	apartment furniture & appliances		banks	banks	banks	banks	banks	banks
			carpets drapes	signs cameras tv equip	thru-wall (affixed) atm's	cafeteria eq counterlines partitions	drive/walk-up windows, kiosks	night depositories vault doors
	E00		H08	H10	H12	H15	H20	H40
2024	88	2024	88	91	93	95	96	99
2023	78	2023	78	83	87	90	94	99
2022	67	2022	67	75	80	87	92	100
2021	64	2021	64	76	84	93	101	106
2020	56	2020	56	72	82	94	105	108
2019	43	2019	43	60	73	86	100	109
2018	34	2018	34	51	66	81	99	112
2017	25	2017	25	43	59	77	97	114
2016	18	2016	18	34	51	70	92	116
2015	14	2015	14	27	43	62	85	118
2014	14	2014	14	20	34	54	80	120
2013	14	2013	14	16	29	49	75	122
2012	14	2012	14	15	23	42	70	120
2011	14	2011	14	15	18	36	66	122
2010	14	2010	14	15	16	33	62	122
2009	14	2009	14	15	16	26	55	119
2008	14	2008	14	15	16	22	51	120
2007	14	2007	14	15	16	20	48	121
2006	14	2006	14	15	16	17	45	124
2005	14	2005	14	15	16	17	41	125
2004	14	2004	14	15	16	17	38	130
2003	14	2003	14	15	16	17	35	130
2002	14	2002	14	15	16	17	32	128
2001	14	2001	14	15	16	17	28	127
2000	14	2000	14	15	16	17	24	124
1999	14	1999	14	15	16	17	22	122
1998	14	1998	14	15	16	17	20	118
1997	14	1997	14	15	16	17	20	115
1996	14	1996	14	15	16	17	20	112
1995	14	1995	14	15	16	17	20	110
1994	14	1994	14	15	16	17	20	107
1993	14	1993	14	15	16	17	20	108
1992	14	1992	14	15	16	17	20	103
1991	14	1991	14	15	16	17	20	102
1990	14	1990	14	15	16	17	20	97
1989	14	1989	14	15	16	17	20	97
1988	14	1988	14	15	16	17	20	97
1987	14	1987	14	15	16	17	20	95
prior	14	prior	14	15	16	17	20	91

2025 Valuation Factors

	untrended commercial factors 4 - year	untrended commercial factors 5 - year	untrended commercial factors 6 - year	untrended commercial factors 8 - year	untrended commercial factors 10 - year	untrended commercial factors 12 - year	untrended commercial factors 15 - year	untrended commercial factors 20 - year
	U04	U05	U06	U08	U10	U12	U15	U20
2024	75	80	84	88	91	93	95	96
2023	52	61	68	77	82	86	89	93
2022	31	44	53	65	73	78	84	89
2021	17	28	39	54	64	71	78	85
2020	10	17	27	43	55	63	72	81
2019	10	10	17	33	46	56	66	77
2018	10	10	10	25	38	49	60	73
2017	10	10	10	18	31	42	55	69
2016	10	10	10	13	24	36	49	65
2015	10	10	10	10	19	30	44	60
2014	10	10	10	10	14	24	38	56
2013	10	10	10	10	11	20	34	52
2012	10	10	10	10	10	16	29	48
2011	10	10	10	10	10	12	24	44
2010	10	10	10	10	10	10	21	40
2009	10	10	10	10	10	10	17	36
2008	10	10	10	10	10	10	14	32
2007	10	10	10	10	10	10	12	29
2006	10	10	10	10	10	10	10	26
2005	10	10	10	10	10	10	10	23
2004	10	10	10	10	10	10	10	20
2003	10	10	10	10	10	10	10	18
2002	10	10	10	10	10	10	10	16
2001	10	10	10	10	10	10	10	14
2000	10	10	10	10	10	10	10	12
1999	10	10	10	10	10	10	10	11
1998	10	10	10	10	10	10	10	10
1997	10	10	10	10	10	10	10	10
1996	10	10	10	10	10	10	10	10
1995	10	10	10	10	10	10	10	10
1994	10	10	10	10	10	10	10	10
1993	10	10	10	10	10	10	10	10
1992	10	10	10	10	10	10	10	10
1991	10	10	10	10	10	10	10	10
1990	10	10	10	10	10	10	10	10
1989	10	10	10	10	10	10	10	10
1988	10	10	10	10	10	10	10	10
1987	10	10	10	10	10	10	10	10
prior	10	10	10	10	10	10	10	10

2025 Valuation Factors

	personal computers	LAN eq mainframes	
	V01	V02	
2024	54	73	<u>Personal Computers</u> includes Desktops, Docking Stations, Ink Jet Printers, Laptops, Laser Printers, Mini Towers, Monitors, Netbooks, Notebooks, PC Power Supply, Scanners and Worstations.
2023	39	47	
2022	24	30	
2021	15	19	
2020	10	12	
2019	6	8	<u>Local Area Networks</u> includes External Storage Devices, Hubs, Mainframes, Network Attached Storage Devices, Routers, Servers and Switches.
2018	4	5	
2017	2	3	
2016	2	2	
2015	2	2	
2014	2	2	Computers used in any application directly related to manufacturing, or used to control or monitor machinery or equipment, should be reported on Schedule A, Column 1 of the Business Property Statement.
2013	2	2	
2012	2	2	
2011	2	2	
2010	2	2	
2009	2	2	
2008	2	2	
2007	2	2	
2006	2	2	
2005	2	2	
2004	2	2	
2003	2	2	
2002	2	2	
2001	2	2	
2000	2	2	
1999	2	2	
1998	2	2	
1997	2	2	
1996	2	2	
1995	2	2	
1994	2	2	
1993	2	2	
1992	2	2	
1991	2	2	
1990	2	2	
1989	2	2	
1988	2	2	
1987	2	2	
prior	2	2	