

2026 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
2025	75	81	84	89	91	93	95	97	98	98	99
2024	53	63	69	79	84	88	92	95	97	99	100
2023	33	45	55	68	75	81	87	93	96	98	100
2022	18	30	41	57	68	76	83	90	95	98	101
2021	12	21	33	54	68	78	89	100	106	111	116
2020	12	13	24	45	63	76	89	104	113	118	125
2019	12	13	15	34	52	67	83	99	110	117	123
2018	12	13	14	25	44	59	77	97	109	116	126
2017	12	13	14	19	36	53	73	94	109	117	129
2016	12	13	14	15	28	44	66	91	107	117	128
2015	12	13	14	15	22	36	58	84	102	113	126
2014	12	13	14	15	16	29	51	79	98	110	126
2013	12	13	14	15	15	24	45	75	94	109	125
2012	12	13	14	15	15	20	39	69	90	105	125
2011	12	13	14	15	15	15	34	65	88	105	125
2010	12	13	14	15	15	15	29	60	86	103	127
2009	12	13	14	15	15	15	24	54	79	98	123
2008	12	13	14	15	15	15	21	49	76	97	123
2007	12	13	14	15	15	15	17	45	74	96	126
2006	12	13	14	15	15	15	17	42	72	95	128
2005	12	13	14	15	15	15	17	39	70	96	131
2004	12	13	14	15	15	15	17	37	69	96	135
2003	12	13	14	15	15	15	17	34	65	93	135
2002	12	13	14	15	15	15	17	31	59	90	135
2001	12	13	14	15	15	15	17	27	56	84	132
2000	12	13	14	15	15	15	17	23	50	79	129
1999	12	13	14	15	15	15	17	21	47	76	127
1998	12	13	14	15	15	15	17	21	42	72	123
1997	12	13	14	15	15	15	17	21	39	66	120
1996	12	13	14	15	15	15	17	21	35	63	118
1995	12	13	14	15	15	15	17	21	33	60	115
1994	12	13	14	15	15	15	17	21	29	57	114
1993	12	13	14	15	15	15	17	21	27	54	110
1992	12	13	14	15	15	15	17	21	24	50	110
1991	12	13	14	15	15	15	17	21	22	46	104
1990	12	13	14	15	15	15	17	21	22	45	104
1989	12	13	14	15	15	15	17	21	22	43	99
1988	12	13	14	15	15	15	17	21	22	40	102
prior	12	13	14	15	15	15	17	21	22	38	100

2026 Valuation Factors

	agricultural 5-year	agricultural harvesters avg	agricultural mobile avg	agricultural fixed equipment	wind machines	wine tanks
	B05	B08	B10	B15	B25	W01
2025	81	82	85	95	98	99
2024	63	72	77	91	96	98
2023	45	64	71	86	95	98
2022	31	59	67	85	96	104
2021	21	60	71	91	108	107
2020	13	56	69	89	110	108
2019	13	50	63	84	112	109
2018	13	45	59	78	111	107
2017	13	40	53	73	109	107
2016	13	35	48	65	105	106
2015	13	30	44	58	102	106
2014	13	28	41	51	98	105
2013	13	26	39	45	95	102
2012	13	26	36	39	91	103
2011	13	26	34	34	88	102
2010	13	26	32	29	86	101
2009	13	26	32	24	81	98
2008	13	26	32	22	79	97
2007	13	26	32	19	77	98
2006	13	26	32	19	74	98
2005	13	26	32	19	70	100
2004	13	26	32	19	68	101
2003	13	26	32	19	64	97
2002	13	26	32	19	59	95
2001	13	26	32	19	56	93
2000	13	26	32	19	50	91
1999	13	26	32	19	47	88
1998	13	26	32	19	43	87
1997	13	26	32	19	39	85
1996	13	26	32	19	35	87
1995	13	26	32	19	34	88
1994	13	26	32	19	29	86
1993	13	26	32	19	27	80
1992	13	26	32	19	25	79
1991	13	26	32	19	25	75
1990	13	26	32	19	25	76
1989	13	26	32	19	25	73
1988	13	26	32	19	25	74
prior	13	26	32	19	25	72

2026 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
2025	81	84	89	91	93	95	96	97	98	99
2024	64	70	79	84	89	93	94	96	100	101
2023	47	56	70	77	84	89	92	95	101	103
2022	32	43	60	72	80	88	91	95	103	107
2021	21	34	55	70	80	91	96	103	114	119
2020	14	24	46	63	77	90	97	105	120	127
2019	12	15	34	53	69	85	93	101	119	126
2018	12	13	25	45	60	78	88	98	118	127
2017	12	13	19	36	53	73	84	95	118	130
2016	12	13	13	28	44	66	77	91	117	128
2015	12	13	13	22	37	58	70	85	114	127
2014	12	13	13	16	30	52	64	80	111	127
2013	12	13	13	14	24	45	57	75	110	126
2012	12	13	13	14	20	39	51	69	105	125
2011	12	13	13	14	15	34	46	64	104	124
2010	12	13	13	14	14	28	41	60	102	126
2009	12	13	13	14	14	24	36	53	97	122
2008	12	13	13	14	14	21	30	47	95	120
2007	12	13	13	14	14	17	27	45	95	125
2006	12	13	13	14	14	15	24	41	92	124
2005	12	13	13	14	14	15	21	37	91	124
2004	12	13	13	14	14	15	18	35	89	126
2003	12	13	13	14	14	15	16	32	87	127
2002	12	13	13	14	14	15	16	29	84	125
2001	12	13	13	14	14	15	16	25	78	122
2000	12	13	13	14	14	15	16	21	73	118
1999	12	13	13	14	14	15	16	19	69	116
1998	12	13	13	14	14	15	16	17	66	113
1997	12	13	13	14	14	15	16	17	61	110
1996	12	13	13	14	14	15	16	17	58	108
1995	12	13	13	14	14	15	16	17	55	106
1994	12	13	13	14	14	15	16	17	53	106
1993	12	13	13	14	14	15	16	17	49	101
1992	12	13	13	14	14	15	16	17	46	101
1991	12	13	13	14	14	15	16	17	42	95
1990	12	13	13	14	14	15	16	17	41	96
1989	12	13	13	14	14	15	16	17	40	92
1988	12	13	13	14	14	15	16	17	37	93
prior	12	13	13	14	14	15	16	17	34	93

2026 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
2025	83	91	58	68	93	98
2024	75	82	47	47	88	92
2023	70	74	32	31	83	91
2022	71	66	28	19	82	88
2021	72	58	23	11	81	88
2020	70	50	19	6	75	84
2019	63	43	15	2	67	83
2018	60	37	13	2	60	79
2017	55	31	10	2	52	73
2016	50	23	10	2	43	68
2015	45	20	10	2	36	62
2014	42	17	10	2	29	56
2013	40	13	10	2	24	49
2012	38	10	10	2	20	38
2011	36	10	10	2	16	31
2010	34	10	10	2	16	28
2009	29	10	10	2	16	22
2008	25	10	10	2	16	19
2007	23	10	10	2	16	18
2006	20	10	10	2	16	17
2005	20	10	10	2	16	16
2004	20	10	10	2	16	14
2003	20	10	10	2	16	13
2002	20	10	10	2	16	11
2001	20	10	10	2	16	10
2000	20	10	10	2	16	9
1999	20	10	10	2	16	9
1998	20	10	10	2	16	9
1997	20	10	10	2	16	9
1996	20	10	10	2	16	9
1995	20	10	10	2	16	9
1994	20	10	10	2	16	9
1993	20	10	10	2	16	9
1992	20	10	10	2	16	9
1991	20	10	10	2	16	9
1990	20	10	10	2	16	9
1989	20	10	10	2	16	9
1988	20	10	10	2	16	9
prior	20	10	10	2	16	9

2026 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
2025	89	2025	89	91	93	95	97	99
2024	79	2024	79	84	88	92	95	100
2023	68	2023	68	75	81	87	93	100
2022	57	2022	57	68	76	83	90	101
2021	54	2021	54	68	78	89	100	108
2020	45	2020	45	63	76	89	104	110
2019	34	2019	34	52	67	83	99	112
2018	25	2018	25	44	59	77	97	114
2017	19	2017	19	36	53	73	94	116
2016	15	2016	15	28	44	66	91	118
2015	15	2015	15	22	36	58	84	121
2014	15	2014	15	16	29	51	79	123
2013	15	2013	15	15	24	45	75	125
2012	15	2012	15	15	20	39	69	125
2011	15	2011	15	15	15	34	65	125
2010	15	2010	15	15	15	29	60	127
2009	15	2009	15	15	15	24	54	123
2008	15	2008	15	15	15	21	49	123
2007	15	2007	15	15	15	17	45	126
2006	15	2006	15	15	15	17	42	128
2005	15	2005	15	15	15	17	39	131
2004	15	2004	15	15	15	17	37	135
2003	15	2003	15	15	15	17	34	135
2002	15	2002	15	15	15	17	31	135
2001	15	2001	15	15	15	17	27	132
2000	15	2000	15	15	15	17	23	129
1999	15	1999	15	15	15	17	21	127
1998	15	1998	15	15	15	17	21	123
1997	15	1997	15	15	15	17	21	120
1996	15	1996	15	15	15	17	21	118
1995	15	1995	15	15	15	17	21	115
1994	15	1994	15	15	15	17	21	114
1993	15	1993	15	15	15	17	21	110
1992	15	1992	15	15	15	17	21	110
1991	15	1991	15	15	15	17	21	104
1990	15	1990	15	15	15	17	21	104
1989	15	1989	15	15	15	17	21	99
1988	15	1988	15	15	15	17	21	102
prior	15	prior	15	15	15	17	21	100

2026 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
2025	75	81	84	89	91	93	95	97
2024	52	62	68	77	82	86	90	93
2023	32	44	53	66	73	79	84	90
2022	17	29	39	54	65	72	79	86
2021	10	17	27	44	56	64	73	82
2020	10	10	18	34	47	57	67	78
2019	10	10	11	25	39	50	62	74
2018	10	10	10	18	32	43	56	70
2017	10	10	10	13	25	37	51	66
2016	10	10	10	10	19	30	45	62
2015	10	10	10	10	15	25	40	58
2014	10	10	10	10	11	20	35	54
2013	10	10	10	10	10	16	30	50
2012	10	10	10	10	10	13	26	46
2011	10	10	10	10	10	10	22	42
2010	10	10	10	10	10	10	18	38
2009	10	10	10	10	10	10	15	34
2008	10	10	10	10	10	10	13	30
2007	10	10	10	10	10	10	10	27
2006	10	10	10	10	10	10	10	24
2005	10	10	10	10	10	10	10	21
2004	10	10	10	10	10	10	10	19
2003	10	10	10	10	10	10	10	17
2002	10	10	10	10	10	10	10	15
2001	10	10	10	10	10	10	10	13
2000	10	10	10	10	10	10	10	11
1999	10	10	10	10	10	10	10	10
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
prior	10	10	10	10	10	10	10	10

2026 Valuation Factors

	personal computers	LAN eq mainframes	
	V01	V02	
2025	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.
2024	39	47	
2023	24	30	
2022	15	19	
2021	10	12	
2020	6	8	<u>Local Area Networks</u> includes External Storage Devices, Hubs, Mainframes, Network Attached Storage Devices, Routers, Servers and Switches.
2019	4	5	
2018	2	3	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.
2017	2	2	
2016	2	2	
2015	2	2	
2014	2	2	
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	
prior	2	2	