

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												
2020	0.6600	0.8000	0.8400	0.8800	0.9100	0.9300	0.9400	0.9600	0.9600	0.9700	0.9800	0.9900
2019	0.3737	0.6161	0.6868	0.7676	0.8282	0.8585	0.8989	0.9191	0.9292	0.9595	0.9696	0.9797
2018	0.1664	0.4472	0.5408	0.6760	0.7488	0.8112	0.8632	0.9048	0.9152	0.9568	0.9776	0.9984
2017	0.1080	0.3024	0.4104	0.5724	0.6804	0.7560	0.8316	0.8856	0.9072	0.9612	0.9936	1.0260
2016		0.1870	0.2860	0.4730	0.5940	0.6930	0.7810	0.8470	0.8800	0.9460	0.9790	1.0230
2015		0.1100	0.1870	0.3630	0.5060	0.6050	0.7260	0.8030	0.8360	0.9130	0.9570	1.0120
2014			0.1110	0.2664	0.4218	0.5328	0.6660	0.7548	0.7992	0.8880	0.9435	1.0101
2013			0.1120	0.2016	0.3360	0.4592	0.6048	0.7056	0.7616	0.8512	0.9184	0.9968
2012				0.1356	0.2712	0.3955	0.5424	0.6554	0.7119	0.8249	0.9040	0.9944
2011				0.1160	0.2088	0.3364	0.4988	0.6264	0.6844	0.8120	0.8932	0.9976
2010					0.1680	0.2760	0.4560	0.5880	0.6600	0.8040	0.9000	1.0080
2009					0.1309	0.2261	0.3927	0.5236	0.6069	0.7497	0.8568	0.9877
2008					0.1230	0.1845	0.3444	0.4920	0.5781	0.7380	0.8487	0.9963
2007						0.1524	0.3048	0.4572	0.5461	0.7239	0.8509	1.0033
2006						0.1330	0.2660	0.4256	0.5187	0.7049	0.8512	1.0374
2005							0.2346	0.3864	0.4830	0.6900	0.8418	1.0488
2004							0.2072	0.3552	0.4588	0.6956	0.8584	1.0952
2003							0.1836	0.3213	0.4284	0.6732	0.8568	1.1016
2002							0.1550	0.2790	0.3875	0.6200	0.8215	1.0850
2001								0.2496	0.3432	0.5772	0.7800	1.0608
2000								0.2041	0.2983	0.5338	0.7536	1.0362
1999								0.1920	0.2720	0.5120	0.7200	1.0240
1998								0.1600	0.2400	0.4640	0.6720	0.9920
1997								0.1600	0.2106	0.4212	0.6480	0.9882
1996									0.1804	0.3936	0.6068	0.9512
1995									0.1640	0.3674	0.5678	0.9519
1994									0.1640	0.3440	0.5504	0.9288
1993										0.3186	0.5310	0.9381
1992										0.2896	0.5068	0.9050
1991										0.2576	0.4784	0.8832
1990										0.2431	0.4488	0.8602
1989										0.2244	0.4224	0.8448
1988										0.1870	0.4040	0.8484
1987										0.1870	0.3798	0.8440
1986											0.3638	0.8132
1985											0.3472	0.8029
1984											0.3080	0.7700
1983											0.2951	0.7491
1982											0.2724	0.7161
1981											0.2497	0.7260

Industrial Equipment

Table >	IO5R3	IO5R3	IO5R3	IO5R3	IO5R3	IO5R3	IO5R3	IO5R3
Life >	8	10	12	15	17	20	30	40
Acq. Year								
2020	0.8800	0.9100	0.9300	0.9400	0.9500	0.9600	0.9800	0.9900
2019	0.7676	0.8282	0.8585	0.8989	0.9191	0.9292	0.9696	0.9797
2018	0.6695	0.7416	0.8034	0.8549	0.8858	0.9064	0.9682	0.9888
2017	0.5618	0.6678	0.7420	0.8162	0.8586	0.8904	0.9752	1.0070
2016	0.4644	0.5832	0.6804	0.7668	0.8208	0.8640	0.9612	1.0044
2015	0.3564	0.4968	0.5940	0.7128	0.7560	0.8208	0.9396	0.9936
2014	0.2616	0.4142	0.5232	0.6540	0.7085	0.7848	0.9265	0.9919
2013	0.1980	0.3300	0.4510	0.5940	0.6600	0.7480	0.9020	0.9790
2012	0.1332	0.2664	0.3885	0.5328	0.6105	0.6993	0.8880	0.9768
2011	0.1017	0.2034	0.3277	0.4859	0.5650	0.6667	0.8701	0.9718
2010		0.1624	0.2668	0.4408	0.5220	0.6380	0.8700	0.9744
2009		0.1276	0.2204	0.3828	0.4756	0.5916	0.8352	0.9628
2008		0.1053	0.1755	0.3276	0.4212	0.5499	0.8073	0.9477
2007			0.1464	0.2928	0.3904	0.5246	0.8174	0.9638
2006			0.1250	0.2500	0.3500	0.4875	0.8000	0.9750
2005			0.1125	0.2193	0.3096	0.4515	0.7869	0.9804
2004				0.1876	0.2814	0.4154	0.7772	0.9916
2003				0.1656	0.2346	0.3864	0.7728	0.9936
2002				0.1242	0.2070	0.3450	0.7314	0.9660
2001				0.1242	0.1807	0.3058	0.6950	0.9452
2000					0.1529	0.2641	0.6672	0.9174
1999					0.1251	0.2397	0.6345	0.9024
1998					0.1251	0.2130	0.5964	0.8804
1997						0.1872	0.5760	0.8784
1996						0.1606	0.5402	0.8468
1995						0.1460	0.5066	0.8493
1994						0.1314	0.4896	0.8262
1993							0.4710	0.8321
1992							0.4452	0.7950
1991							0.4212	0.7776
1990							0.4008	0.7682
1989							0.3784	0.7568
1988							0.3580	0.7518
1987							0.3384	0.7520
1986							0.3230	0.7220
1985							0.3088	0.7141
1984							0.2772	0.6930
1983							0.2639	0.6699
1982							0.2436	0.6417
1981							0.2233	0.6540

ATMs

Table >	CCMAT	CCMAT
Life >	10	12
Acq. Year	(unit only)	(composite)
2020	0.9100	0.9300
2019	0.8282	0.8585
2018	0.7488	0.8112
2017	0.6804	0.7560
2016	0.5940	0.6930
2015	0.5060	0.6050
2014	0.4218	0.5328
2013	0.3360	0.4592
2012	0.2712	0.3955
2011	0.2088	0.3364
2010	0.1680	0.2760
2009	0.1309	0.2261
2008	0.1230	0.1845
2007		0.1524
2006		0.1330
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Agricultural Equipment

	Mobile Equip.			Harvesters			Fixed Equip.	Wind Machines
	New	Used	Average	New	Used	Average		
Table >	MA1X1	MA1X4	MA1X7	MA1X3	MA1X5	MA1X8	MA1R3	MA1R3
Life >	10	10	10	5	5	5	15	25
Acq. Year								
2020	0.7800	0.9200	0.8500	0.7400	0.9000	0.8200	0.9400	0.9700
2019	0.7140	0.8364	0.7752	0.6528	0.7956	0.7242	0.9078	0.9690
2018	0.6720	0.7875	0.7350	0.5985	0.7245	0.6615	0.8715	0.9660
2017	0.6206	0.7276	0.6741	0.5350	0.6420	0.5885	0.8239	0.9523
2016	0.5616	0.6696	0.6156	0.4644	0.5724	0.5184	0.7668	0.9288
2015	0.5123	0.6104	0.5668	0.4142	0.5014	0.4578	0.7194	0.9047
2014	0.4620	0.5500	0.5060	0.3630	0.4400	0.4070	0.6600	0.8800
2013	0.4294	0.5085	0.4746	0.3277	0.3955	0.3616	0.6102	0.8588
2012	0.3876	0.4560	0.4218	0.2850	0.3420	0.3192	0.5472	0.8322
2011	0.3480	0.4176	0.3828	0.2436	0.3016	0.2784	0.4988	0.8120
2010	0.3213	0.3808	0.3570	0.2261	0.2737	0.2499	0.4522	0.7973
2009	0.3050	0.3660	0.3416	0.2074	0.2562	0.2318	0.4026	0.7686
2008	0.2898	0.3528	0.3276	0.1890	0.2268	0.2142	0.3528	0.7560
2007	0.2904	0.3432	0.3168		0.2112		0.3168	0.7524
2006	0.2720	0.3128	0.2992		0.1904		0.2720	0.7208
2005	0.2502	0.2919	0.2780		0.1946		0.2363	0.6950
2004		0.2774					0.2044	0.6862
2003		0.2567					0.1812	0.6644
2002							0.1683	0.6120
2001								0.5772
2000								0.5372
1999								0.5120
1998								0.4698
1997								0.4238
1996								0.3984
1995								0.3740
1994								0.3540
1993								0.3276
1992								0.3008
1991								0.2702
1990								0.2600
1989								0.2400
1988								0.2000
1987								0.2000
1986								

Mobile Construction Equipment

	New	Used	Average
	MACX2	MACX6	MACX9
Table >			
Life >	20	20	20
Acq. Year			
2020	0.7400	0.9100	0.8300
2019	0.6732	0.8262	0.7548
2018	0.6360	0.7844	0.7102
2017	0.5885	0.7276	0.6634
2016	0.5508	0.6696	0.6156
2015	0.5123	0.6322	0.5777
2014	0.4620	0.5720	0.5170
2013	0.4256	0.5264	0.4816
2012	0.4025	0.4945	0.4485
2011	0.3720	0.4560	0.4200
2010	0.3472	0.4216	0.3844
2009	0.3224	0.3968	0.3596
2008	0.3072	0.3712	0.3456
2007	0.2904	0.3564	0.3300
2006	0.2700	0.3375	0.3105
2005	0.2679	0.3243	0.2961
2004	0.2384	0.2980	0.2682
2003	0.2002	0.2618	0.2310
2002	0.1884	0.2041	0.2041
2001	0.1749	0.1749	0.1749
2000		0.1449	
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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						
2020	1.0000	0.7500	0.8400	0.6800	0.8800	0.9100
2019	1.0000	0.5100	0.6800	0.4700	0.7600	0.8200
2018	1.0000	0.3100	0.5200	0.3100	0.6500	0.7200
2017	1.0000	0.1600	0.3800	0.1900	0.5300	0.6300
2016	1.0000	0.1000	0.2600	0.1100	0.4300	0.5400
2015	1.0000		0.1700	0.0600	0.3300	0.4600
2014	1.0000		0.1000	0.0200	0.2400	0.3800
2013	1.0000		0.1000	0.0200	0.1800	0.3000
2012	1.0000			0.0200	0.1200	0.2400
2011	1.0000				0.1000	0.1800
2010	1.0000					0.1400
2009	1.0000					0.1100
2008	1.0000					0.1000
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Elec Gaming Equip	Other Gaming Equip	
UNTR3	UNTR3	
9	11	
Acq. Year		
2020	0.7200 0.8800	
2019	0.5300 0.7800	
2018	0.3800 0.6900	
2017	0.2800 0.6000	
2016	0.2100 0.5300	
2015	0.1300 0.4600	
2014	0.0600 0.4100	
2013		0.3600
2012		0.3200
2011		0.2800
2010		0.2300
2009		0.1900
2008		0.1600
2007		0.1200
2006		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				
2020	0.8500	0.9200	0.8900	0.9200
2019	0.7000	0.8400	0.7900	0.8400
2018	0.5600	0.7700	0.6900	0.7700
2017	0.4200	0.7000	0.5900	0.7000
2016	0.3000	0.6200	0.4900	0.6200
2015	0.1900	0.5300	0.3800	0.5300
2014	0.1200	0.4400	0.2800	0.4400
2013	0.1100	0.3600	0.2100	0.3600
2012	0.1100	0.2900	0.1400	0.2900
2011	0.1100	0.2300	0.1100	0.2300
2010	0.1100	0.1700	0.1100	0.1700
2009	0.1100	0.1300	0.1100	0.1300
2008	0.1100	0.1200	0.1100	0.1200
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Computer
Equipment

Table >	UNTPC	UNTMF
Life >	5	5
Acq. Year		
2020	0.5400	0.7300
2019	0.3900	0.4700
2018	0.2400	0.3000
2017	0.1500	0.1900
2016	0.1000	0.1200
2015	0.0600	0.0800
2014	0.0400	0.0500
2013	0.0200	0.0300
2012	0.0200	0.0200
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Data Processors

Table >	UNTDTP
Life >	6
Acq. Year	
2020	0.5800
2019	0.4700
2018	0.3200
2017	0.2800
2016	0.2300
2015	0.1900
2014	0.1500
2013	0.1300
2012	0.1000
2011	0.1000
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Semiconductor
Manufacturing Equip.

Table >	UNTSC	UNTSC
Life >	5	15
Acq. Year		
2020	0.7800	0.9100
2019	0.6100	0.8300
2018	0.4600	0.7400
2017	0.3400	0.6700
2016	0.2500	0.5800
2015	0.1800	0.5000
2014	0.1200	0.4100
2013	0.0800	0.3300
2012		0.2700
2011		0.2000
2010		0.1600
2009		0.1300
2008		0.1200
2007		0.1200
2006		0.1200
2005		0.1200
2004		0.1200
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Offset Lithographic

Table >	UNTOL
Life >	10
Acq. Year	
2020	0.9100
2019	0.8200
2018	0.7400
2017	0.6600
2016	0.5800
2015	0.5000
2014	0.4300
2013	0.3700
2012	0.3100
2011	0.2300
2010	0.2000
2009	0.1700
2008	0.1300
2007	0.1000
2006	
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Wind Turbine Generators/
Infrastructure

Table >	CCEC1
Life >	20
Acq. Year	
2021	0.9600
2020	0.9154
2019	0.9025
2018	0.8983
2017	0.8755
2016	0.8076
2015	0.7620
2014	0.7207
2013	0.6600
2012	0.6319
2011	0.6215
2010	0.5718
2009	0.5290
2008	0.5106
2007	0.5013
2006	0.4826
2005	0.4678
2004	0.4418
2003	0.4010
2002	0.3516
2001	0.3058
2000	0.2777
1999	0.2451
1998	0.2139
1997	0.1810
1996	0.1645
1995	0.1481
1994	0.1481

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.