

**SACRAMENTO COUNTY ASSESSOR'S OFFICE**

**2023 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING**

**VALUE OF COMMERCIAL EQUIPMENT**

Each depreciation percentage listed below is the result of multiplying an equipment index factor by a percent good factor. When the depreciation percentage is applied to the historical cost, it concurrently trends the historical cost to an estimate of replacement cost new and depreciates it to arrive at an estimate of present value. Any deviation from this table for unusual functional or economic obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

LIFE YEAR	**	4 C4	5 C5	6 C6	7 C7	8 C8	10 C10	12 C12	15 C15	17 C17	20 C20	YEAR
	A											
2022	54	74	80	83	86	88	90	92	94	95	96	2022
2021	39	59	69	77	83	86	93	97	101	104	106	2021
2020	24	39	54	64	73	79	89	95	103	105	109	2020
2019	15	20	35	47	58	66	78	87	96	100	105	2019
2018	10	13	21	34	44	53	69	79	91	96	101	2018
2017	6	13	14	22	32	43	59	73	86	92	100	2017
2016	4		14	14	23	33	50	63	80	87	97	2016
2015	2			14	15	23	40	55	71	79	89	2015
2014	2			14	14	17	32	46	63	73	84	2014
2013					14	14	24	38	57	67	78	2013
2012						14	18	31	50	61	74	2012
2011							15	26	45	55	70	2011
2010							15	21	39	51	66	2010
2009							15	16	33	45	60	2009
2008								15	29	40	55	2008
2007								15	24	35	51	2007
2006									22	32	48	2006
2005									19	28	45	2005
2004									19	26	43	2004
2003									19	21	38	2003
2002										19	33	2002
2001										19	29	2001
2000											25	2000
1999											24	1999
1998											20	1998
1997											20	1997
1996												1996
1995												1995
1994												1994
1993												1993
1992												1992
1991												1991

\*\* PERSONAL COMPUTER EQUIPMENT - Special study of computer resale values

**SACRAMENTO COUNTY ASSESSOR'S OFFICE**

**2023 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING**

**VALUE OF INDUSTRIAL EQUIPMENT**

Each depreciation percentage listed below is the result of multiplying an equipment index factor by a percent good factor. When the depreciation percentage is applied to the historical cost, it concurrently trends the historical cost to an estimate of replacement cost new and depreciates it to arrive at an estimate of present value. Any deviation from this table for unusual functional or economic obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

LIFE YEAR	10 I10	12 I12	15 I15	17 I17	20 I20	YEAR
2022	90	92	94	95	96	2022
2021	91	94	99	101	103	2021
<b>2020</b>	<b>86</b>	<b>92</b>	<b>99</b>	<b>102</b>	<b>105</b>	<b>2020</b>
2019	76	84	93	96	101	2019
<b>2018</b>	<b>66</b>	<b>76</b>	<b>88</b>	<b>93</b>	<b>98</b>	<b>2018</b>
2017	56	69	82	87	95	2017
<b>2016</b>	<b>47</b>	<b>60</b>	<b>75</b>	<b>82</b>	<b>91</b>	<b>2016</b>
2015	38	52	68	75	85	2015
<b>2014</b>	<b>30</b>	<b>43</b>	<b>60</b>	<b>69</b>	<b>80</b>	<b>2014</b>
2013	23	36	55	64	74	2013
<b>2012</b>	<b>17</b>	<b>29</b>	<b>47</b>	<b>58</b>	<b>70</b>	<b>2012</b>
2011	14	24	42	52	65	2011
<b>2010</b>	<b>13</b>	<b>20</b>	<b>36</b>	<b>48</b>	<b>62</b>	<b>2010</b>
2009	13	15	31	42	56	2009
<b>2008</b>	<b>13</b>	<b>27</b>	<b>37</b>	<b>51</b>		<b>2008</b>
2007		13	22	32	47	2007
<b>2006</b>			<b>20</b>	<b>29</b>	<b>44</b>	<b>2006</b>
2005			17	25	41	2005
<b>2004</b>			<b>15</b>	<b>23</b>	<b>37</b>	<b>2004</b>
2003			15	19	34	2003
<b>2002</b>				<b>17</b>	<b>29</b>	<b>2002</b>
2001				15	25	2001
<b>2000</b>					<b>22</b>	<b>2000</b>
1999					21	1999
<b>1998</b>					<b>17</b>	<b>1998</b>
1997					16	1997
<b>1996</b>						<b>1996</b>
1995						1995
<b>1994</b>						<b>1994</b>
1993						1993
<b>1992</b>						<b>1992</b>
1991						1991
<b>1990</b>						<b>1990</b>
1989						1989
<b>1988</b>						<b>1988</b>
1987						1987
<b>1986</b>						<b>1986</b>
1985						1985
<b>1984</b>						<b>1984</b>

**SACRAMENTO COUNTY ASSESSOR'S OFFICE**

**2023 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING  
NON-PRODUCTION COMPUTER EQUIPMENT**

Each depreciation percentage listed below was developed by analyzing resale values of personal computers, peripherals and LAN Equipment as compared to list price less discount. No estimates of economic lives are stated or implied, since the tables were derived by analyzing market data rather than price indexes and economic life patterns. The value factors are intended to be applied directly to historical costs for NON-PRODUCTION computers. Non-production computers are designed for general business purposes and do not include computers embedded in machinery nor does it include equipment or computers specifically designed for use in any other application directly related to manufacturing. Any deviation from this table for unusual functional or economic obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

YEAR	PERSONAL COMPUTERS		LOCAL AREA NETWORK EQUIPMENT (PLUS MAINFRAME COMPUTERS)		YEAR
	A	A1			
2022	54	73			2022
2021	39	47			2021
2020	24	30			2020
2019	15	19			2019
2018	10	12			2018
2017	6	8			2017
2016	4	5			2016
2015	2	3			2015
2014	2	2			2014
2013					2013
2012					2012
2011					2011
2010					2010
2009					2009
2008					2008
2007					2007
2006					2006
2005					2005
2004					2004
2003					2003
2002					2002
2001					2001
2000					2000
1999					1999
1998					1998
1997					1997
1996					1996
1995					1995
1994					1994

# SACRAMENTO COUNTY ASSESSOR'S OFFICE

## **2023 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING**

# VALUE OF AGRICULTURAL EQUIPMENT

Each depreciation percentage listed below is the result of multiplying an equipment index factor by a percent good factor. When the depreciation percentage is applied to the historical cost, it concurrently trends the historical cost to an estimate of replacement cost new and depreciates it to arrive at an estimate of present value. Any deviation from this table for unusual functional or economic obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

**SACRAMENTO COUNTY ASSESSOR'S OFFICE**

**2023 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING**

**VALUE OF CONSTRUCTION EQUIPMENT**

Each depreciation percentage listed below is the result of multiplying an equipment index factor by a percent good factor. When the depreciation percentage is applied to the historical cost, it concurrently trends the historical cost to an estimate of replacement cost new and depreciates it to arrive at an estimate of present value. Any deviation from this table for unusual functional or economic obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

YEAR	CONSTRUCTION MOBILE EQUIPMENT			CONSTRUCTION EQUIP (GENREAL)		YEAR
	W1 NEW	W2 USED	W3 AVG	W12		
2022	74	91	83	92		2022
2021	71	87	80	91		2021
2020	68	84	76	86		2020
2019	63	78	71	79		2019
2018	61	74	68	73		2018
2017	57	71	65	66		2017
2016	52	64	58	57		2016
2015	47	58	53	50		2015
2014	44	54	49	41		2014
2013	39	48	44	34		2013
2012	37	45	41	29		2012
2011	35	44	39	24		2011
2010	34	41	38	20		2010
2009	31	38	35	16		2009
2008	29	36	33	15		2008
2007	28	34	31			2007
2006	24	31	28			2006
2005	21	27	24			2005
2004	20	22	22			2004
2003	19	19	19			2003
2002		16				2002
2001						2001
2000						2000
1999						1999
1998						1998
1997						1997
1996						1996
1995						1995
1994						1994
1993						1993
1992						1992
1991						1991
1990						1990

**SACRAMENTO COUNTY ASSESSOR'S OFFICE**

**2023 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING  
VALUE OF INDUSTRIAL AND COMMERCIAL EQUIPMENT**

Each depreciation percentage listed below is the result of multiplying an equipment index factor by a percent good factor. When the depreciation percentage is applied to the historical cost, it concurrently trends the historical cost to an estimate of replacement cost new and depreciates it to arrive at an estimate of present value. Any deviation from this table for unusual functional or economic obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

LIFE	Commercial 25 YEAR	Commercial 30 C25	Commercial 40 C30	Commercial 40 C40	Industrial 40 I40	Industrial 25 I25	Industrial 30 I30	Industrial YEAR
2022	97		98	98	98	97	98	2022
<b>2021</b>	<b>108</b>		<b>109</b>	<b>112</b>	<b>109</b>	<b>105</b>	<b>106</b>	<b>2021</b>
2020	113		116	119	115	109	113	2020
<b>2019</b>	<b>110</b>		<b>113</b>	<b>118</b>	<b>115</b>	<b>106</b>	<b>110</b>	<b>2019</b>
2018	109		113	120	115	105	109	2018
<b>2017</b>	<b>108</b>		<b>115</b>	<b>122</b>	<b>115</b>	<b>102</b>	<b>109</b>	<b>2017</b>
2016	106		113	121	114	100	107	2016
<b>2015</b>	<b>101</b>		<b>108</b>	<b>119</b>	<b>113</b>	<b>96</b>	<b>103</b>	<b>2015</b>
2014	97		106	117	111	92	101	2014
<b>2013</b>	<b>94</b>		<b>104</b>	<b>116</b>	<b>110</b>	<b>89</b>	<b>98</b>	<b>2013</b>
2012	89		101	115	109	84	95	2012
<b>2011</b>	<b>87</b>		<b>99</b>	<b>115</b>	<b>107</b>	<b>82</b>	<b>92</b>	<b>2011</b>
2010	83		97	115	108	78	91	2010
<b>2009</b>	<b>79</b>		<b>94</b>	<b>112</b>	<b>105</b>	<b>74</b>	<b>88</b>	<b>2009</b>
2008	77		92	112	103	71	85	2008
<b>2007</b>	<b>73</b>		<b>90</b>	<b>112</b>	<b>104</b>	<b>68</b>	<b>84</b>	<b>2007</b>
2006	71		90	115	104	65	82	2006
<b>2005</b>	<b>69</b>		<b>90</b>	<b>116</b>	<b>105</b>	<b>62</b>	<b>81</b>	<b>2005</b>
2004	68		91	120	105	60	79	2004
<b>2003</b>	<b>65</b>		<b>88</b>	<b>120</b>	<b>106</b>	<b>57</b>	<b>78</b>	<b>2003</b>
2002	60		83	118	103	52	73	2002
<b>2001</b>	<b>55</b>		<b>80</b>	<b>115</b>	<b>100</b>	<b>47</b>	<b>69</b>	<b>2001</b>
2000	51		74	112	97	44	65	2000
<b>1999</b>	<b>46</b>		<b>72</b>	<b>110</b>	<b>95</b>	<b>40</b>	<b>62</b>	<b>1999</b>
1998	42		66	106	92	36	57	1998
<b>1997</b>	<b>38</b>		<b>63</b>	<b>103</b>	<b>89</b>	<b>33</b>	<b>54</b>	<b>1997</b>
1996	35		59	100	87	30	52	1996
<b>1995</b>	<b>31</b>		<b>54</b>	<b>98</b>	<b>86</b>	<b>27</b>	<b>47</b>	<b>1995</b>
1994	30		52	97	85	26	45	1994
<b>1993</b>	<b>27</b>		<b>49</b>	<b>95</b>	<b>82</b>	<b>23</b>	<b>42</b>	<b>1993</b>
1992	25		47	93	80	21	41	1992
<b>1991</b>	<b>23</b>		<b>44</b>	<b>89</b>	<b>77</b>	<b>20</b>	<b>38</b>	<b>1991</b>
1990	23		40	87	75	18	35	1990
<b>1989</b>		<b>38</b>		<b>84</b>	<b>73</b>		<b>33</b>	<b>1989</b>
1988		35		83	72		31	1988
<b>1987</b>		<b>34</b>		<b>84</b>	<b>73</b>		<b>30</b>	<b>1987</b>
1986		32		80	70		28	1986
<b>1985</b>		<b>30</b>		<b>76</b>	<b>66</b>		<b>26</b>	<b>1985</b>
1984		27		72	63		24	1984
<b>1983</b>		<b>27</b>		<b>71</b>	<b>62</b>		<b>21</b>	<b>1983</b>

**SACRAMENTO COUNTY ASSESSOR'S OFFICE**

**2023 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING  
SEMICONDUCTOR MANUFACTURING EQUIPMENT**

Semi-conductor manufacturing equipment is used to build semiconductor devices. A semiconductor device (or chip) consists of multiple, highly inter-related mask layers. The depreciation factors listed below were developed through:

- The income approach, based upon studies of various income analyses.
- The cost approach, based upon the tracking of semiconductor equipment costs.
- Bureau of Economic Advisors' (BEA) price indexes of such equipment.
- Lengthy analyses of depreciation data and assessment appeals case histories

These factors should be applied directly to historical costs. Any deviation from these factors designed to reflect unusual or extraordinary economic or functional obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

YEAR	MACHINERY & EQUIPMENT (A-1)		FIXTURES (B-2)	YEAR
	X	X2		
<b>2022</b>	78	90		<b>2022</b>
2021	61	91		2021
<b>2020</b>	46	86		<b>2020</b>
2019	34	76		2019
<b>2018</b>	25	66		<b>2018</b>
2017	18	56		2017
<b>2016</b>	12	47		<b>2016</b>
2015	8	38		2015
<b>2014</b>		30		<b>2014</b>
2013		23		2013
<b>2012</b>		17		<b>2012</b>
2011		14		2011
<b>2010</b>				<b>2010</b>
2009				2009
<b>2008</b>				<b>2008</b>
2007				2007
<b>2006</b>				<b>2006</b>
2005				2005
<b>2004</b>				<b>2004</b>
2003				2003
<b>2002</b>				<b>2002</b>
2001				2001
<b>2000</b>				<b>2000</b>
1999				1999
<b>1998</b>				<b>1998</b>
1997				1997
<b>1996</b>				<b>1996</b>
1995				1995

**SACRAMENTO COUNTY ASSESSOR'S OFFICE**

**2023 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING  
DOCUMENT PROCESSOR**

Each depreciation percentage listed below was developed as a result of a market study analysis, performed by the State Board of Equalization, of new and used sales data of document processor equipment. No estimates of economic lives are stated or implied, since the tables were derived by analyzing market data rather than price indexes and economic life patterns. The value factors are intended to be applied directly to the cost of document processor equipment. Any deviation from these factors for unusual functional or economic obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

YEAR	DOCUMENT PROCESSOR Y	YEAR
2022	58	2022
2021	47	2021
<b>2020</b>	<b>32</b>	<b>2020</b>
2019	28	2019
<b>2018</b>	<b>23</b>	<b>2018</b>
2017	19	2017
<b>2016</b>	<b>15</b>	<b>2016</b>
2015	13	2015
<b>2014</b>	<b>10</b>	<b>2014</b>
2013	10	2013
<b>2012</b>	<b>10</b>	<b>2012</b>
2011		2011
<b>2010</b>		<b>2010</b>
2009		2009
<b>2008</b>		<b>2008</b>
2007		2007
<b>2006</b>		<b>2006</b>
2005		2005
<b>2004</b>		<b>2004</b>
2003		2003
<b>2002</b>		<b>2002</b>
2001		2001
<b>2000</b>		<b>2000</b>
1999		1999
<b>1998</b>		<b>1998</b>
1997		1997
<b>1996</b>		<b>1996</b>
1995		1995
1994		1994

**SACRAMENTO COUNTY ASSESSOR'S OFFICE**  
**2023 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING**  
**OFFSET LITHOGRAPHIC PRINTING PRESSES**

Each depreciation percentage listed below was developed as a result of a market study analysis, performed by the State Board of Equalization, of new and used sales data of offset lithographic printing presses. No estimates of economic lives are stated or implied, since the tables were derived by analyzing market data rather than price indexes and economic life patterns. The value factors are intended to be applied directly to the cost of offset lithographic printing presses. Any deviation from these factors for unusual functional or economic obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

**OFFSET  
LITHOGRAPHIC  
PRINTING PRESSES**

YEAR	Y1	YEAR
2022	91	2022
2021	82	2021
<b>2020</b>	<b>74</b>	<b>2020</b>
2019	66	2019
<b>2018</b>	<b>58</b>	<b>2018</b>
2017	50	2017
<b>2016</b>	<b>43</b>	<b>2016</b>
2015	37	2015
<b>2014</b>	<b>31</b>	<b>2014</b>
2013	23	2013
<b>2012</b>	<b>20</b>	<b>2012</b>
2011	17	2011
<b>2010</b>	<b>13</b>	<b>2010</b>
2009	10	2009
<b>2008</b>		<b>2008</b>
2007		2007
<b>2006</b>		<b>2006</b>
2005		2005
<b>2004</b>		<b>2004</b>
2003		2003
<b>2002</b>		<b>2002</b>
2001		2001
<b>2000</b>		<b>2000</b>
1999		1999
<b>1998</b>		<b>1998</b>
1997		1997
<b>1996</b>		<b>1996</b>
1995		1995
1994		1994

**SACRAMENTO COUNTY ASSESSOR'S OFFICE**

**2023 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING  
BIOPHARMACEUTICAL EQUIPMENT**

The depreciation factors below were adopted by the Board of Equalization to estimate the current fair market value of this highly specialized industry. These factors should be applied directly to historical costs. Any deviation from these factors designed to reflect unusual or extraordinary economic or functional obsolescence, etc., should be documented in compliance with Property Tax Rule 6 (F).

YEAR	General Laboratory Equipment & High Technology Analytical Instrumentation		Commercial Manufacturing Equipment		Pilot Scale Manufacturing Equipment	Fixtures and Process	YEAR
	(A-1) Z1		(A-3) Z2		(A-4) Z3	Piping (B-2) Z4	
2022	83		90		88	90	2022
2021	75		91		84	91	2021
<b>2020</b>	<b>62</b>		<b>86</b>		<b>76</b>	<b>86</b>	<b>2020</b>
2019	45		76		63	76	2019
<b>2018</b>	<b>33</b>		<b>66</b>		<b>51</b>	<b>66</b>	<b>2018</b>
2017	20		56		41	56	2017
<b>2016</b>	<b>13</b>		<b>47</b>		<b>31</b>	<b>47</b>	<b>2016</b>
2015			38		22	38	2015
<b>2014</b>			<b>30</b>		<b>16</b>	<b>30</b>	<b>2014</b>
2013			23		13	23	2013
<b>2012</b>			<b>17</b>			<b>17</b>	<b>2012</b>
2011			14			14	2011
<b>2010</b>							<b>2010</b>
2009							2009
<b>2008</b>							<b>2008</b>
2007							2007
<b>2006</b>							<b>2006</b>
2005							2005
<b>2004</b>							<b>2004</b>
2003							2003
<b>2002</b>							<b>2002</b>
2001							2001
<b>2000</b>							<b>2000</b>
1999							1999
<b>1998</b>							<b>1998</b>
1997							1997
<b>1996</b>							<b>1996</b>
1995							1995

**SACRAMENTO COUNTY ASSESSOR'S OFFICE**

**2023 SCHEDULE OF PERCENTAGES APPLIED TO HISTORICAL COSTS IN ESTIMATING**

**Set Top Box**

Each depreciation percentage listed below was developed as a result of a lifing study, performed by the California Assessor's Association Ad Hoc Valuation Committee, of set-top box equipment. No estimates of economic lives are stated or implied, since the tables were derived by analyzing market data rather than price indexes and economic life patterns. The value factors are intended to be applied directly to the cost of Set-top Boxes. Set-Top Boxes are information appliance devices that connect to television or other display devices with an external source of signal that displays on the television screen or display device. These are typically used in cable and satellite television.

YEAR	SET TOP BOX Y9	YEAR
<b>2022</b>	<b>68</b>	<b>2022</b>
2021	47	2021
<b>2020</b>	<b>31</b>	<b>2020</b>
2019	19	2019
<b>2018</b>	<b>11</b>	<b>2018</b>
2017	6	2017
<b>2016</b>	<b>2</b>	<b>2016</b>
2015	2	2015
<b>2014</b>		<b>2014</b>
2013		2013
<b>2012</b>		<b>2012</b>
2011		2011
<b>2010</b>		<b>2010</b>
2009		2009
<b>2008</b>		<b>2008</b>
2007		2007
<b>2006</b>		<b>2006</b>
2005		2005
<b>2004</b>		<b>2004</b>
2003		2003
<b>2002</b>		<b>2002</b>
2001		2001
<b>2000</b>		<b>2000</b>
1999		1999
<b>1998</b>		<b>1998</b>
1997		1997
<b>1996</b>		<b>1996</b>
1995		1995
1994		1994

**SACRAMENTO COUNTY ASSESSOR'S OFFICE**  
**2023 SCHEDULE OF PERCENTAGES APPLIED TO CURRENT SELLING PRICE NEW**  
**IN ESTIMATING VALUE OF USED EQUIPMENT - LEASED**  
**3.00% RATE OF RETURN**

LIFE YEAR	4 U4	5 U5	6 U6	7 U7	8 U8	10 U10	12 U12	15 U15	17 U17	20 U20	YEAR
2022	74	80	83	86	88	90	92	94	95	96	2022
2021	51	60	67	72	75	81	84	88	90	92	2021
2020	31	43	51	58	63	71	76	82	84	87	2020
2019	16	28	37	46	52	62	69	76	79	83	2019
2018	10	16	26	34	41	53	61	70	74	78	2018
2017		10	16	24	32	44	54	64	68	74	2017
2016			10	17	24	36	46	58	63	70	2016
2015				11	17	29	40	52	58	65	2015
2014				10	12	23	33	46	53	61	2014
2013					10	17	27	41	48	56	2013
2012						13	22	35	43	52	2012
2011							10	18	31	38	48
2010								14	26	34	44
2009								11	22	30	40
2008								10	19	26	36
2007									15	22	32
2006									13	19	29
2005									11	16	26
2004									10	14	23
2003										11	20
2002										10	17
2001											15
2000											13
1999											12
1998											10
1997											1997
1996											1996
1995											1995
1994											1994
1993											1993
1992											1992
1991											1991
1990											1990

# SACRAMENTO COUNTY ASSESSOR'S OFFICE

## 2023 PROPOSITION 13 FACTORS SCHEDULE

Year	P13
2023	1.00000
2022	1.02000
2021	1.04040
2020	1.05117
2019	1.07219
2018	1.09363
2017	1.11550
2016	1.13781
2015	1.15516
2014	1.17824
2013	1.18358
2012	1.20725
2011	1.23139
2010	1.24066
2009	1.23771
2008	1.26246
2007	1.28770
2006	1.31345
2005	1.33971
2004	1.36650
2003	1.39201
2002	1.41985
2001	1.44824
2000	1.47720
1999	1.50674
1998	1.53465
1997	1.56534
1996	1.59664
1995	1.61436
1994	1.63357
1993	1.66624
1992	1.69956
1991	1.73355
1990	1.76822
1989	1.80358

**SACRAMENTO COUNTY ASSESSOR'S OFFICE**  
**2023 SPECIAL TABLES**

YEAR	S0	S1	S2	S3	S4	S5	201	S7	S8	S9
2022	100	90	80	75	50	25	20	15	10	5
2021	100	90	80	75	50	25	20	15	10	5
2020	100	90	80	75	50	25	20	15	10	5
2019	100	90	80	75	50	25	20	15	10	5
2018	100	90	80	75	50	25	20	15	10	5
2017	100	90	80	75	50	25	20	15	10	5
2016	100	90	80	75	50	25	20	15	10	5
2015	100	90	80	75	50	25	20	15	10	5
2014	100	90	80	75	50	25	20	15	10	5
2013	100	90	80	75	50	25	20	15	10	5
2012	100	90	80	75	50	25	20	15	10	5
2011	100	90	80	75	50	25	20	15	10	5
2010	100	90	80	75	50	25	20	15	10	5
2009	100	90	80	75	50	25	20	15	10	5
2008	100	90	80	75	50	25	20	15	10	5
2007	100	90	80	75	50	25	20	15	10	5
2006	100	90	80	75	50	25	20	15	10	5
2005	100	90	80	75	50	25	20	15	10	5
2004	100	90	80	75	50	25	20	15	10	5
2003	100	90	80	75	50	25	20	15	10	5
2002	100	90	80	75	50	25	20	15	10	5
2001	100	90	80	75	50	25	20	15	10	5
2000	100	90	80	75	50	25	20	15	10	5
1999	100	90	80	75	50	25	20	15	10	5
1998	100	90	80	75	50	25	20	15	10	5
1997	100	90	80	75	50	25	20	15	10	5
1996	100	90	80	75	50	25	20	15	10	5
1995	100	90	80	75	50	25	20	15	10	5
1994	100	90	80	75	50	25	20	15	10	5
1993	100	90	80	75	50	25	20	15	10	5
1992	100	90	80	75	50	25	20	15	10	5
1991	100	90	80	75	50	25	20	15	10	5