



Josh Stein
Governor

McKinley Wooten, Jr.
Secretary

MEMORANDUM

To: Users of the Cost Index and Depreciation Schedules
From: Megan M. Williford, Property Valuation Specialist I
Date: November 21, 2025
Re: 2026 Cost Index and Depreciation Schedules

Attached you will find the 2026 Cost Index and Depreciation Schedules. The document will soon be published on our website at <https://www.ncdor.gov/news/reports-and-statistics/property-tax-publications/cost-index-and-depreciation-schedules>.

We recommend the use of these schedules in the valuation of business personal property and certain taxable personal property listed as of January 1, 2026.

Reminder(s):

1. Schedule N shows a straight-line schedule that depreciates down to zero, for illustrative purposes. However, you should always use a 25% residual when applying Schedule N unless you have analyzed a particular situation and decided a lower residual is warranted.
2. Per Session Law 2018-113, NC Farm Act of 2018, counties are required to use the A-10 schedule and 25% residual if valuing equipment under the *Farm and Ranch Machinery and Equipment* category using the cost approach. (If additional depreciation is warranted, the county appraiser may value below the 25% residual.)

In 2005, the North Carolina Court of Appeals affirmed the North Carolina Property Tax Commission's decision in the matter of the appeal of Westmoreland—LG&E Partners from the decision of the Halifax County Board of Commissioners for the tax years 1996-2001. In its decision, the North Carolina Court of Appeals opinion quoted excerpts from the Property Tax Commission's decision. The opinion quotes, "The Tax Administrator properly applied the Cost Index and Depreciation Schedules developed by the North Carolina Department of Revenue..." The Court also writes, "It is well-settled in this State that ad valorem tax assessments are presumed correct." This and other previous cases have solidified our opinion that, when used properly, the Cost Index and Depreciation Schedules are well accepted by the Courts.

These schedules have been prepared by this office as a general guide to be used in the valuation of business personal property, utilizing the replacement cost approach to value. It is important to remember that the schedules are only a guide. There may be situations where the appraiser will need to make adjustments for additional, or less, functional or economic obsolescence, or for other factors.

These schedules are provided to aid in the overall uniformity and equity of property tax assessment practices, as required by North Carolina statutes. If you have any questions about these schedules, please contact the Personal Property Section at (919) 814-1129.

2026

Cost Index and

Depreciation

Schedules



The cost approach is the most widely used approach to valuing business personal property. It is calculated in a manner that gives consideration to both inflation and depreciation in arriving at a final estimate of value. The estimate of value is determined by trending the cost of an asset to arrive at the replacement or reproduction cost new, then reducing that cost to account for depreciation. The cost approach lends itself to mass appraisal and can be readily applied using the information submitted on annual property tax listing forms.

The Cost Index and Depreciation Schedules are recommended for business personal property tax valuation in North Carolina and are supported by the court system. In fact, legislation was passed that requires the use of the published schedule for farm and ranch machinery and equipment. These schedules utilize the cost approach to valuation and serve as a beneficial tool in the appraiser's effort to maintain uniformity in the appraisal of business personal property within a taxing jurisdiction. If the schedules are applied by all counties, uniformity will be achieved statewide.

It is not feasible for county tax appraisers to appraise individual assets for *ad valorem* purposes. Appraisers must use mass appraisal techniques to arrive at assessed values for property in their jurisdiction. The mass appraisal process values groups of properties with similar characteristics. When utilizing the cost index, the appraiser should value machinery and equipment using the schedule that corresponds with the category of the taxpayer's principal type of business. There may be categories of property not identified in the schedules. In this situation, the appraiser will use their best judgment to determine the proper schedule to arrive at fair market value. The appraiser may also contact the Local Government Division for additional guidance.

As a general rule, the useful life schedules in this publication represent the midpoint of asset depreciation ranges extracted from publications of the Internal Revenue Service, or through special studies. The trend factors are determined using the percentage price increase or decrease over the past year of similar business markets. These percentages come from the latest edition of the Producer Price Index, published by the U.S. Department of Labor's Bureau of Labor Statistics.

This cost index consists of tables that incorporate trend factors and depreciation percentages to appraise business personal property. The resulting figure is a composite conversion factor, which combines the trend factor and the amount of allowable straight-line depreciation based on the vintage year of the asset. The factors are expressed in this manner to eliminate additional mathematical computations in the appraisal process. These factors are labeled in the cost index as the *percent good factors*. The term *percent good* represents the remaining percentage of replacement cost after all forms of depreciation are deducted.

The starting point in the valuation of business personal property is the historical cost of an asset. The historical cost signifies the initial, installed cost of a new asset to its initial user. When assets are purchased new, this cost typically matches the capitalized cost found in

the owner's accounting records. Historical cost is the full economic cost of an asset and includes all costs associated with constructing the asset and making it ready for its intended use.

Property normally increases in value as it progresses through production and distribution channels. The property achieves its maximum value as it reaches the consumer level of trade. It is only at this level that assessment is uniform and equitable. Therefore, businesses that use and consume property they produce or create must list such property at the retail cost of the property at the consumer level, not the manufacturer's cost to produce the property. Property purchased by wholesalers and retailers must also be listed at the retail cost of the property at the consumer level, not the cost paid to acquire the property from the manufacturer or wholesaler.

The cost index recognizes the loss in value from the routine use of business personal property over its economic life. These schedules incorporate typical physical deterioration and conditions of obsolescence. However, appraisers may need to consider adjustments to the final value estimate to account for excessive depreciation under extraordinary circumstances. This may include applying an additional depreciation percentage or lowering the standard residual percentage amount. Before making an adjustment for excessive physical deterioration, or functional or economic obsolescence, the taxpayer must provide evidence that supports the claim. Based on the evidence the taxpayer provides, and/or a physical inspection of the property, the appraiser will determine whether or not a value reduction is warranted.

To produce the assessed value of business personal property, the percent good factor is multiplied by the historical cost. It is very important to remember that the trend factors that are shown in this cost index have already been calculated into the percent good factors. Therefore, you do not apply the trend factor a second time.

Cost Index Appraisal

Look up the equipment category to determine the appropriate schedule.

Turn to the schedule and determine the percent good factor.

Calculate the value by multiplying the historical cost by the percent good factor.

Example

A taxpayer listed commercial dry-cleaning equipment at a historical cost of \$100,000 that they acquired in 2019. What is the value of this equipment on January 1, 2026?

1. Look up the dry-cleaning category to determine the appropriate schedule and life.

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MAJOR CATEGORY	Page	Schedule	Life
include equipment of a kind used primarily for the amusement or entertainment of the user.			
Note: Accelerated depreciation is used on data processing equipment. The residual is 5%.			
DRILLING EQUIPMENT (GAS, PETROLEUM & WATER)			
Exploration and Drilling Equipment	17	A	6
Includes water activated well drilling equipment that is mounted on vehicles.			
DRONES	18	B	5
DRY CLEANING AND LAUNDRY EQUIPMENT			
Self-Serve (Coin/Card Operated)	18	B	6
Commercial.....	18	B	10
Leased and Rented Linens and Uniforms	24	N	2

2. Turn to Schedule B on page 18 and locate the 10-year life column. Use the 2019 acquisition year to find the intersection point with the useful life column and determine the percent good factor.

2026 Cost Index and Depreciation Schedules

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Schedule B Valuation Table												
Historical (Original) Cost												
Percent Good Factors												
Year Acq'd	Age	Trend Factor	3	5	6	7	8	10	11	12	20	25
2025	1	1.00	67	80	83	86	87	90	91	92	95	96
2024	2	1.03	34	62	69	73	77	82	84	85	93	95
2023	3	1.06	5	42	53	60	67	74	77	80	90	93
2022	4	1.09		25	36	47	55	65	70	73	87	92
2021	5	1.20			25	35	44	60	65	70	90	96
2020	6	1.27				25	32	51	56	64	89	97
2019	7	1.32					25	40	48	55	86	95
2018	8	1.36						27	37	45	82	92
2017	9	1.40							25	35	77	90

3. Value = Historical Cost x Percent Good Factor

$$\text{Value} = \$100,000 \times 0.40$$

$$\text{Value} = \$40,000$$

<u>MAJOR CATEGORY</u>	<u>Page</u>	<u>Schedule</u>	<u>Life</u>
<u>AEROSPACE INDUSTRY</u>	18	B	8
Primarily engaged in the manufacture of aircraft, spacecraft, rockets, missiles and component parts.			
<u>Note:</u> This category should not be used for the assessment of aircraft. Aircraft should be appraised at market value using comparable sales			
<u>AIR CONDITIONING EQUIPMENT</u>			
Heat Pumps - All Sizes.....	18	B	7
Large - 20 Tons and Over	18	B	20
Medium and Small - Under 20 Tons.....	18	B	10
<u>AIRPORT GROUND EQUIPMENT</u>	18	B	10
Unlicensed Vehicles.....	18	B	10
<u>AMUSEMENT AND RECREATION EQUIPMENT</u>			
A. Entertainment and Sports Venues			
Amusement Rides and Games (Bowlers, Pin Ball, Hobby Horses, Kiddie Rides, etc.).	18	B	5
Billiards and Pool.....	18	B	10
Bumper and Pedal Boats.....	18	B	5
Bowling Alleys & Lottery Ticket Sales Equipment	18	B	8
Coin Operated Electronic Games (Video Games)	18	B	3
Dance Studio.....	18	B	10
Gymnasium (Health Clubs)	18	B	10
Internet Sweepstakes, Video Poker Machines	18	B	5
Mobile Gaming Units	18	B	5
Museum	18	B	10
Music Machines, Pay-per-play Jukeboxes (includes digital), Karaoke Machines.....	18	B	5
Race Track	18	B	10
Rental Video Tapes, DVD's and Games.....	18	B	3
Theme Parks and Waterparks (Rides, Attractions, Waterslides, Roller Coasters, Alpine Coasters, etc.).....	18	B	12
Video Rental Tape Player.....	18	B	3
B. Golf Carts	18	B	5
C. Miniature Golf Courses	18	B	10
D. Average All (Variety)	18	B	7



<u>MAJOR CATEGORY</u>	<u>Page</u>	<u>Schedule</u>	<u>Life</u>
<u>APARTMENT AND ROOMING HOUSE (FF&E)</u>	20	G	8
<u>APPAREL AND OTHER FINISHED PRODUCTS</u>			
<u>MANUFACTURED FROM FABRICS, FABRICATED</u>			
<u>TEXTILE PRODUCTS AND SIMILAR MATERIALS</u>			
Fabrics – Knitwear, Furs and Diapers	17	A	9
Leather Apparel.....	17	A	11
Miscellaneous Textile Products - Draperies and Canvas	17	A	9
Rubber Apparel	17	A	14
<u>ASPHALT ROOFING MATERIALS</u>			
<u>(EQUIPMENT USED TO MANUFACTURE)</u>			
See <i>Petroleum Products Manufacturing</i> .			
<u>AUTOMOBILE MANUFACTURING</u>	18	B	12
Includes the manufacture of automobiles, electric vehicles, special truck bodies, etc. The category also includes the manufacture of automobile parts and accessories such as brake pads, shock absorbers, trailer hitches, etc.			
<u>Note:</u> This category should not be used for the assessment of motor vehicles. Motor vehicles should be appraised at market value using comparable sales.			
<u>AUTOMOBILE REPAIR AND SERVICE EQUIPMENT</u>			
Car Wash (Automatic or Coin Operated)	22	J	5
Electric Vehicle Charging Stations.....	22	J	8
Portable Service Station Equipment	22	J	10
Recapping, Retreading and Rebuilding Tires.....	22	J	8
Service Stations, Garages and Body Shops	22	J	10
Service Station Leak Detection Equipment.....	22	J	8
Service Station Test Equipment.....	22	J	8
<u>BAKERIES - RETAIL (BAKING AND SELLING)</u>	17	A	10
<u>BANKS & SAVINGS AND LOAN EQUIPMENT</u>			
Automated Teller Machines (ATM).....	21	H	5
Check Scanners	21	H	10
Closed Circuit TV - Pneumatic.....	21	H	4
Currency Lockers.....	21	H	20
Currency Processing Solution Safe.....	21	H	20
Drive in Windows and Night Depository	21	H	10

MAJOR CATEGORY		Page	Schedule	Life
Inner Gates	23	M	50	
Portable Vaults, Vault Doors	23	M	50	
Safe Deposit Box	21	H	20	
Teller Lockers	21	H	20	
Teller Service Areas and Systems	21	H	10	
Vent Fans and Additions.....	23	M	50	
Visual Pneumatic	21	H	10	

BILLBOARDS - See the *Billboard Structures Valuation Guide* online at:
<https://www.ncdor.gov/reports-and-statistics/billboard-structures-valuation-guide>

BOAT BUILDING

Boat Construction, Repair and Conversion	18	B	12
Fiberglass Boat Molds	18	B	3

BOAT DOCKS (Where Classified as Personality)

Steel or Other Metal Construction	18	B	20
Wood and Foam.....	18	B	5

BOTTLING PLANT EQUIPMENT

17	A	12
Manufacture, bottling or canning of soft drinks, fresh fruit drinks, mineral and distilled waters, carbonated beverages.		

BROADCASTING - RADIO AND TV EQUIPMENT

Analog Television Broadcasting Equipment.....	18	B	5
Studio Broadcasting Equipment	18	B	6
Transmitting Towers.....	18	B	25

CABLE MANUFACTURING

21	I	10
Manufacture of fiber optic, coaxial, and data cable. Includes coaxial, composite, and twisted copper cable.		

CABLE AND SATELLITE COMPANY EQUIPMENT

Distribution Systems - Cable (Coaxial and Fiber Optic).....	27	U	10
Distribution Systems - Electronics (Node Electronics, Amplifiers, Couplers, Splitters)	27	U	5
Head-end Equipment, Hub Equipment.....	27	U	5
Subscriber Connections (Set-top Boxes, Modems, External House Drops).....	27	U	5
Towers, Antennas, Dishes.....	18	B	25

<u>MAJOR CATEGORY</u>	<u>Page</u>	<u>Schedule</u>	<u>Life</u>
<u>CELLULAR EQUIPMENT</u>			
A. Analog	18	B	3
Includes antenna cell site and cell equipment.			
B. Digital	27	U	6
Includes antenna cell site, cell equipment, microwave digital, tools and testing equipment, telephones, pagers, and antennas. (Includes 2G and 3G equipment in jurisdictions where the carrier HAS NOT deployed 4G or newer generation equipment in that jurisdiction.)			
C. Digital: Certain Obsolete Equipment.....	18	B	3
Includes obsolete, yet functioning, 2G and 3G equipment if the carrier HAS deployed 4G or newer generation equipment in that jurisdiction.			
D. Power Supply, PBX (Internal Phone System), Cabinets, Microwave Antennas	18	B	10
E. Towers, Concrete Structures Housing Cell Equipment....	18	B	25
<u>CEMENT MANUFACTURING AND CONCRETE PRODUCTS</u>			
Cement Manufacturing Plants	17	A	20
Concrete Products Manufacturing (Blocks, Pipe, etc.)	17	A	12
Mixers (Truck Mounted).....	17	A	6
Portable Ready-Mix Plants	17	A	8
Ready Mix Concrete Plants	17	A	15
<u>Note:</u> Cement manufacturing plants have a combination of quarrying and manufacturing machinery which should be reported and appraised separately.			
<u>CHEMICAL AND ALLIED PRODUCTS</u>			
17	A	10	
Establishments producing basic chemicals and establishments manufacturing products by predominantly chemical processes such as industrial gasses, drugs, pharmaceuticals, detergents, perfumes, cosmetics, varnishes, cleaning preparations, paints, lacquers, enamels, hemp seed oil, CBD oil, etc.			
Manufacture of Compressed Gasses.....	17	A	8

* Indicates a change from the previous year's publication.

<u>MAJOR CATEGORY</u>		<u>Page</u>	<u>Schedule</u>	<u>Life</u>
<u>COMMUNICATION - TELEPHONE AND INTERCOM SYSTEMS- PAY PHONES</u> 18 B 10				
<u>COMPUTER MANUFACTURING</u> 21 I 8				
Includes manufacturers engaged in the assembly of computers.				
<u>CONTRACTOR'S EQUIPMENT</u>				
Barricades and Warning Devices.....	17	A	3	
Cranes to 50 Tons, Shovels to 8 Cubic Yards	17	A	10	
Cranes, Shovels, and Drag Lines	18	B	25	
General Construction - Highway, Dams, etc.....	17	A	8	
Portable Asphalt Batch Plants.....	17	A	6	
Special Trade Contractors: Electrical Heating, Plumbing, Painting, Framing & Carpentry.....	17	A	10	
Stationary Asphalt Batch Plants.....	17	A	14	
<u>COPYING AND PRINTING EQUIPMENT</u> 27 U 5				
Includes computer printers, network computer printers, copiers, scanners, multi-functioning devices, desktop 3-D printers, portable commercial printing equipment, and leased copying and printing equipment.				
Industrial/Commercial 3-D Printers	17	A	11	
<u>COTTON GINS AND COMPRESSES</u> 17 A 12				
Cotton gin machinery for removing seeds from raw cotton.				
Cotton compresses are machines used to bale cotton after ginning.				
<u>CRYPTOCURRENCY MINING</u> 27 U 8				
<u>DATA PROCESSING EQUIPMENT</u> 27 U 5				
This category is for non-production computers. It includes personal computers, taxable software, smartboards, midrange and mainframe computers, and their peripherals used for data processing. Includes standard IBM compatible personal computers used in manufacturing. This category <u>does not</u> include computers embedded in machinery, nor does it include equipment or computers specifically designed for use in any other application directly related to manufacturing or retail. It does not include equipment that is an integral part of other capital equipment that is included in other classes of economic activity, such as computers used primarily for process or production control, switching, channeling, and automating distributive trades and services. This category <u>does not</u>				

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include equipment of a kind used primarily for the amusement or entertainment of the user.			
<u>Note:</u> Accelerated depreciation is used on data processing equipment. The residual is 5%.			
<u>DRILLING EQUIPMENT (GAS, PETROLEUM & WATER)</u>			
Exploration and Drilling Equipment.....	17	A	6
Includes water activated well drilling equipment that is mounted on vehicles.			
<u>DRONES</u>	18	B	5
<u>DRY CLEANING AND LAUNDRY EQUIPMENT</u>			
Self-Serve (Coin/Card Operated).....	18	B	6
Commercial.....	18	B	10
Leased and Rented Linens and Uniforms.....	24	N	2
<u>ELECTRIC ENERGY GENERATION EQUIPMENT</u>			
A. Biomass-Renewable Organic Matter Electricity Generating Equipment	26	T	18
B. Hydro-electric Generating Equipment	26	T	50
C. Natural Gas-Fired and Combined Cycle Electrical Generating Equipment	26	T	18
D. Photovoltaic Solar Electric Generating Equipment	26	T	18
E. Steam Powered Electric Generating Equipment.....	26	T	28
Includes assets used in the steam power production of electricity for sale, combustion turbines operated in a combined cycle with a conventional steam unit.			
F. Thermal Solar Electric Generating Equipment.....	26	T	18
G. Wind Power Electricity Generation Systems	26	T	18
Includes wind turbines, support shafts and foundations, ancillary lines, transformers, and other equipment necessary to move the electricity from the wind turbines to the utility's transmission line.			

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<u>ELECTRICAL EQUIPMENT</u>	21	I	10
Includes the manufacture of electrical household appliances, batteries, and machinery used in the generation and utilization of electric energy.			
<u>ELECTRONIC EQUIPMENT</u>			
A. Manufacturing of electronic communication, detection, guidance, control, radiation computation, test and navigation equipment.....	21	I	8
B. Manufacturers engaged only in the purchase and assembly of electronic components.....	21	I	12
C. Semi-Conductor Manufacturing	27	U	6
D. Semi-Conductor Testing Equip.....	27	U	8
E. Vapor De-pollution System	17	A	5
<u>EXPENSED ASSETS</u>	17	A	8
<u>FABRICATED METAL PRODUCTS</u>	17	A	12
Includes the manufacture of fabricated metal products such as cans, tin ware, hardware, metal structural products, architectural and ornamental metalwork, nuts, bolts, metal awnings, portable metal structures, etc.			
<u>FARM AND RANCH MACHINERY AND EQUIPMENT</u>	17	A	10
Includes all farm implements, machinery and equipment used in the production of crops and animals, on the farm processing of feeds, poultry and swine house equipment, tractors, combines, and cotton harvesters.			
Note: Whenever possible, this equipment should be appraised using the market (sales comparison) approach. There are several good pricing guides available which provide market values of farm equipment based on sales. If the county appraises farm equipment using the cost approach, the A-10 schedule with a 25% residual is statutorily required for all equipment in this category! See G.S. 105-317.1(b1).			
<u>FIBER OPTICS MANUFACTURING</u>	21	I	8
Manufacturers of glass fiber for fiber optics.			

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<u>MAJOR CATEGORY</u>		<u>Page</u>	<u>Schedule</u>	<u>Life</u>
<u>FOOD, BEVERAGE AND KINDRED PRODUCTS</u> <u>(MANUFACTURING, PACKAGING, AND PROCESSING)</u>				
Bakery Products	17	A	12	
Brewery and Distillery, Winery Equipment	17	A	12	
Canned, Preserved Fruits and Vegetables	17	A	12	
Confectionery and Related Products	17	A	12	
Creamery and Dairy Products.....	17	A	12	
Grain Mill Products.....	17	A	17	
Includes assets used in the production of flours, cereals, livestock feeds, and other grain and grain mill products; large hammer mills.				
Grain Tanks.....	17	A	15	
Miscellaneous Food Preparations (Examples: Honey, Potato Chips, Pet Food).....	17	A	12	
Sugar and Sugar Products	17	A	18	
Vegetable Oil Products	17	A	18	
<u>FURNITURE MANUFACTURE OF WOOD PRODUCTS,</u> <u>(EXCLUDES LUMBER MANUFACTURING)</u>	17	A	10	
<u>GLASS AND GLASS PRODUCTS</u> <u>(EXCLUDES MANUFACTURE OF LENSES)</u>	17	A	14	
Includes the manufacture of glassware, pressed or blown, and the manufacture of products from purchased glass, such as quartz and Pyrex, laboratory apparatus, art glass, doors made from purchased glass, glass containers, plate, safety and window glass.				
Manufacture of Mirrors.....	17	A	10	
<u>HOTEL, MOTEL AND RESORT EQUIPMENT</u>	20	D	10	
Televisions	18	B	5	

IDLE EQUIPMENT

Equipment that has been taken off production status on a permanent basis is considered to be idle equipment. This classification should not be confused with equipment that is temporarily idle due to not yet being placed into production (CIP), a downturn in the economy, seasonal production, routine maintenance, etc. Although we recommend in most cases that some additional depreciation adjustment be made to verified idle equipment, there is no firm guideline as to what adjustment should be made to determine the final value.

<u>MAJOR CATEGORY</u>	<u>Page</u>	<u>Schedule</u>	<u>Life</u>
In determining the amount of adjustment, the county appraiser must review each situation, taking into account all the factors affecting the property such as age, condition, past and future uses, marketability, remaining life, and reasons for the equipment being idle.			
<u>INSTRUMENTS (PROFESSIONAL, SCIENTIFIC & CONTROLLING, PHOTOGRAPHIC AND OPTICAL, WATCHES AND CLOCKS)</u>	18	B	12
Includes establishments in manufacturing scientific and research instruments such as meters - gas, liquid, tallying and measuring; optical elements and assemblies, hearing aids, hearing test equipment, wheelchairs, prosthetic devices, contact lenses, photographic accessories, data cameras, watches and clocks.			
<u>LANDSCAPING EQUIPMENT</u>	17	A	8
<u>LEASED OFFICE BUSINESS MACHINES</u>	25	S	5
This category also includes leased fax machines and communication equipment. It <u>does not</u> include electronic data processing equipment, portable commercial printing equipment, copiers, and mailing and postage machines.			
<u>LEATHER AND LEATHER PRODUCTS</u>	17	A	11
Includes the manufacture of finished leather products; tanning, currying and finishing of hides and skins; and the processing of fur pelts. For example: footwear, handbags, saddles, harnesses, luggage, etc.			
<u>LUMBERING</u>			
Logging Equipment.	17	A	8
Sawmill (Portable)	17	A	6
Sawmill Machinery and Equipment (Permanent Mills).....	17	A	10
Includes lumber manufacturing.			
<u>MACHINERY AND MANUFACTURING</u>	17	A	10
Includes the manufacture of machinery such as engines and turbines; ball and roller bearings; farm, construction, mining, food products, office, and paper industry machinery; compressors, pumps, blowers, industrial patterns, process furnaces and ovens, service industry			

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<u>MAJOR CATEGORY</u>	<u>Page</u>	<u>Schedule</u>	<u>Life</u>
machines, and equipment used in machine shops. Excludes the manufacture of electrical machinery.			
<u>MANUFACTURED HOME MANUFACTURING</u>	18	B	10
<u>MEAT PRODUCTS - MANUFACTURING, PACKAGING AND PROCESSING</u>	17	A	12
<u>MEDICAL EQUIPMENT</u>	19	C	10
Includes medical, dental, nursing home, hospital, veterinarian, laboratory and pharmaceutical machinery and equipment.			
CAT Scan, MRI, & Mammogram Machines.	19	C	6
<u>METAL WORKING MACHINERY</u>	17	A	12
Manufacture of metal cutting, grinding, forming machines, jigs, dies, fixtures and accessories.			
<u>MINING, QUARRYING AND PROCESSING (METAL AND NON-METAL)</u>			
Cranes, Shovels and Drag Lines	18	B	25
Environmental Equipment	17	A	12
Foil Manufacturing	17	A	8
A. <u>Metal:</u>			
Metal Processing Plants (Ex. Custom Smelters)	17	A	20
Milling and Chemical Plant Equipment.....	17	A	15
Mining Equipment.....	17	A	10
B. <u>Non-Metal:</u>			
Granite Quarrying and Processing	17	A	9
Mining and Quarrying.....	17	A	10
Includes non-metallic minerals such as sand and gravel, ceramic clay, cinder, stone (other than granite), chemicals, and fertilizers.			
Portable Sand and Gravel Units.	17	A	8
<u>MISCELLANEOUS MANUFACTURING</u>	17	A	12
Industries engaged in manufacturing the following: jewelry, silverware and plated ware, musical instruments,			

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<u>MAJOR CATEGORY</u>	<u>Page</u>	<u>Schedule</u>	<u>Life</u>
toys, amusement, sporting and athletic goods, pens, pencils, and other artist's materials, costume jewelry, notions, brooms and brushes, firearms, etc.			
<u>MODULAR OFFICE AND STORAGE SPACE</u> 18	B		10
Includes transportable, pre-fab structures.			
<u>MORTUARY AND CEMETERY EQUIPMENT</u> 18	B		10
<u>OFFICE FURNITURE, FIXTURES, MACHINES AND EQUIPMENT</u> 22	K		10
Includes mailing and postage machines, fax machines, burglar alarms, fire alarms, office furniture, security systems, etc. It <u>does not</u> include personal computers.			
<u>PAPER AND ALLIED PRODUCTS</u>			
A. Paper Finishing and Converting..... 17	A		12
Includes the finishing and converting of paper into cartons, bags, envelopes, and other similar products.			
B. Pulp and Paper..... 17	A		16
Includes the manufacture of pulp and pulp products from wood, rags, and other fibers. Also included is the manufacture of paper and paperboard products.			
<u>PERSONAL CARE SERVICES</u> 18	B		10
Includes tanning, massage, manicure, pedicure, body art (tattoo and piercing), and other related salon, spa and barbershop equipment.			
<u>PETROLEUM PRODUCTS MANUFACTURING</u> 17	A		14
Includes equipment used in manufacturing asphalt, roofing materials, lubricating oil and grease products, etc.			
<u>PETROLEUM AND GAS</u>			
Natural Gas and Helium Production Plants..... 17	A		14
Oil and Gas Well Production Equipment 17	A		14
Includes well head equipment, gathering pipelines and related storage facilities.			
Petroleum Refining Plants 17	A		16
Petroleum Storage Facilities 17	A		16

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* Indicates a change from the previous year's publication.



<u>MAJOR CATEGORY</u>	<u>Page</u>	<u>Schedule</u>	<u>Life</u>
Propane Gas Tanks and Distribution Equipment	18	B	25
PHOTOGRAPHIC			
Automatic Film Processing Equipment.....	19	C	9
Includes 1-hour photo type.			
Self-service Digital Input Photo Equipment.....	19	C	6
PLASTIC PRODUCTS			
Includes the manufacture of processed, fabricated and finished plastic products as well as the manufacture of basic plastic materials such as plastic bottles, Styrofoam cups and packaging materials, plastic pipe, tubing, plastic screen, fiberglass bathroom fixtures, etc.	17	A	11
PRIMARY METAL INDUSTRIES			
Includes most hot metal processes such as the manufacture of foundry products, castings, forgings, sheet metal, pipe tubing, structural shapes and wire.			
Ferrous - Iron	17	A	18
Non-ferrous - Aluminum, Copper	17	A	14
PRINTING AND PUBLISHING			
Includes printing, publishing, lithography, and printing services such as bookbinding, typesetting, photo engravings, and electrotyping.	17	A	11
Note: Electronic data processing and other computer equipment used in publishing should be listed and appraised separately.			
PROFESSIONAL EQUIPMENT (MISCELLANEOUS)			
Includes architects, accountants, engineers, photographic studio equipment, taxidermists, hobby and craft shops, graphic design illustrations, etc.	18	B	10
PROFESSIONAL LIBRARIES			
Accountants, Architects, Engineers, Law, Medical, etc.			Not Scheduled

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<u>MAJOR CATEGORY</u>	<u>Page</u>	<u>Schedule</u>	<u>Life</u>
<u>REFRIGERATION EQUIPMENT</u>	18	B	10
Vacuum Cooling Stationary.....	18	B	10
Vacuum Cooling Portable.....	18	B	8
<u>RENTAL EQUIPMENT</u>	25	P	5
The equipment covered by this schedule consists of, but is not limited to, the following: hand tools, portable gasoline powered equipment, service equipment, small mixers, lawn and garden equipment, printing equipment, leased furniture and fixtures, etc. These schedules are also for property which is typically rented on an hourly or daily basis.			
<u>REPAIR SHOP EQUIPMENT</u>	17	A	10
Includes electrical, watch, clock, jewelry, radio, TV, upholstery, furniture, household appliances, welding, locksmith, shoe, etc.			
<u>RESTAURANT, BAR AND SODA FOUNTAIN EQUIPMENT</u>	20	E	10
Includes all eating and drinking establishments selling prepared food and/or drinks, as well as equipment installed on food trucks.			
Televisions	18	B	5
<u>RUBBER PRODUCTS</u>	17	A	14
Includes the manufacture of finished rubber products.			
<u>SCALES</u>			
10 - 25 Tons	17	A	20
Less than 10 Tons	17	A	10
Portable	17	A	10
<u>SCHOOL EQUIPMENT</u>	20	D	10
<u>SCRAP METAL</u>	17	A	10
Equipment used in the cutting, wrecking, and storing of scrap metals.			



<u>MAJOR CATEGORY</u>	<u>Page</u>	<u>Schedule</u>	<u>Life</u>
<u>SIGNS OTHER THAN BILLBOARDS</u> 24		N	10 - 20
Includes on and off premise signs erected for the purpose of information and direction. If the sign is considered a "logo" type, it should be listed at historical cost and depreciated on a 10 to 20-year life.			
<u>STONE AND CLAY PRODUCTS EXCEPT CEMENT</u> 17		A	15
Includes the manufacture of structural clay products such as brick, tile, pipe, etc. The category also includes pottery and related products such as vitreous china, plumbing fixtures, earthenware, ceramic insulating materials, asphalt building materials, gypsum and plaster products, cut and finished stone and abrasives, asbestos, and miscellaneous non-metallic mineral products.			
<u>STORE EQUIPMENT</u>			
A. Retail, Wholesale and Supply 20		D	10
Includes general merchandise, building materials, hardware, apparel, accessory, furniture, home furnishings, equipment, jewelry, food, grocery, wholesale, supply, and miscellaneous retail store equipment, etc.			
B. Point of Sale System (POS) 27		U	5
Includes taxable POS software, peripherals, handheld computers and electronic cash registers.			
C. Point of Sale Kiosk 20		D	10
Includes self-checkout and self-service stands, baggage caddies, carousels, conveyor belts, storage cabinets, etc.			
<u>STRAIGHT LINE SCHEDULES</u> 24		N	
When using the straight-line schedules, a residual value of 25% remains in effect unless variation is indicated by the property being appraised.			
<u>TELECOMMUNICATIONS SWITCH MANUFACTURING</u>			
Switch Manufacturing Equipment 27		U	8
Switch Testing Equipment 27		U	6

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<u>MAJOR CATEGORY</u>	<u>Page</u>	<u>Schedule</u>	<u>Life</u>
<u>TESTING EQUIPMENT</u> Includes equipment used in research and development.	25	R	8
<u>TEXTILE MILL PRODUCTS</u> Includes the manufacture of spun, woven or processed yarns and fabrics from natural or synthetic fibers.	17	A	10
Textile finishing and dying	17	A	8
Note: For idle equipment see <i>Idle Equipment</i> . A 5% residual for assets acquired in 2009 and earlier remains applicable if deemed appropriate by the appraiser. This includes machinery and equipment used for yarn spinning, fabric knitting and weaving, or dye and finishing. Non-woven materials should be assessed on the appropriate schedule with a 25% residual. See <i>Apparel and Other Finished Products</i> .			
<u>THEATER EQUIPMENT</u>	20	D	10
<u>TOBACCO AND TOBACCO PRODUCTS</u> <u>MANUFACTURING</u>	17	A	15
<u>TOOLS, MOLDS, DIES AND JIGS</u> Special tools are defined as tools used in manufacturing, such as molds, dies, and jigs which are specifically designed for the production or processing of particular parts and have no significant utilitarian value and cannot be adapted to a further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. This category excludes general purpose small tools.	24	N	2 - 7
Note: It will be necessary to determine from the manufacturer the average life of this category of property. Once the proper life has been determined, apply the straight-line Schedule N.			
<u>TRANSPORTATION EQUIPMENT</u> This category includes the manufacture of motor homes, campers, and motorcycles.	18	B	12
<u>VENDING EQUIPMENT</u> Includes food, beverages, cigarettes, change, newspapers, photo, stamps, breathalyzer, cellphone analysis, movies, games, tools, keys, used electronics, etc.	24	N	6

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* Indicates a change from the previous year's publication.

<u>MAJOR CATEGORY</u>	<u>Page</u>	<u>Schedule</u>	<u>Life</u>
Automatic Bulk Ice Vending Machines.....	18	B	8
<u>WAREHOUSE AND DISTRIBUTION CENTERS</u>	17	A	10
Establishments primarily engaged in operating merchandise warehousing and distribution facilities. Includes warehouse material handling equipment, such as forklifts and pallets.			
<u>WASTE MANAGEMENT</u>	18	B	8
Includes assets and equipment used in the collection and management of household garbage and similar waste; Green Box containers; toters; and similar equipment.			
<u>WATER, WASTEWATER AND SEWAGE TREATMENT</u> ..	26	T	18
Includes assets and equipment used in operating water treatment plants, water supply systems, sewer systems, and sewage treatment facilities.			
<u>WIRE PRODUCTS MANUFACTURING</u>	17	A	14
Establishments primarily engaged in the manufacture of wire.			
<u>WOODWORKING EQUIPMENT</u>	20	F	10

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Schedule A Valuation Table
 Historical (Original) Cost
 Percent Good Factors

Year Acq'd	Age	Trend Factor	Life													
			3	5	6	8	9	10	11	12	14	15	16	17	18	20
2025	1	1.00	67	80	83	87	89	90	91	92	93	93	94	94	94	95
2024	2	1.03	34	62	69	77	81	82	84	85	89	90	90	91	92	93
2023	3	1.05	25	42	53	66	70	74	77	79	83	84	85	86	87	89
2022	4	1.11		25	37	56	62	67	71	74	79	81	83	84	87	89
2021	5	1.24			25	46	55	62	67	72	79	83	86	88	89	93
2020	6	1.43				36	47	57	63	72	82	86	90	93	96	100
2019	7	1.45				25	32	44	52	61	73	77	81	86	88	94
2018	8	1.49					25	30	40	49	64	70	75	79	83	89
2017	9	1.54						25	28	39	55	62	68	72	77	85
2016	10	1.55							25	26	45	51	57	64	68	78
2015	11	1.56								25	33	42	48	55	61	70
2014	12	1.60									25	32	40	46	53	64
2013	13	1.62										25	31	37	45	57
2012	14	1.64											25	30	36	49
2011	15	1.68												25	29	42
2010	16	1.71													25	34
2009	17	1.72														26
2008	18	1.74														25

Do not apply the trend factors to the percent good factors. The percent good factors already have the trend factors incorporated. This is true for all schedules in this manual.

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Schedule B Valuation Table
 Historical (Original) Cost
 Percent Good Factors

Year Acq'd	Age	Trend Factor	Life									
			3	5	6	7	8	10	11	12	20	25
2025	1	1.00	67	80	83	86	87	90	91	92	95	96
2024	2	1.03	34	62	69	73	77	82	84	85	93	95
2023	3	1.06	5	42	53	60	67	74	77	80	90	93
2022	4	1.09		25	36	47	55	65	70	73	87	92
2021	5	1.20			25	35	44	60	65	70	90	96
2020	6	1.27				25	32	51	56	64	89	97
2019	7	1.32					25	40	48	55	86	95
2018	8	1.36						27	37	45	82	92
2017	9	1.40						25	25	35	77	90
2016	10	1.41								25	71	85
2015	11	1.42									64	80
2014	12	1.45									58	75
2013	13	1.47									51	71
2012	14	1.49									45	66
2011	15	1.51									38	60
2010	16	1.53									31	55
2009	17	1.55									25	50
2008	18	1.57										44
2007	19	1.61										39
2006	20	1.64										33
2005	21	1.70										25

Do not apply the trend factors to the percent good factors. The percent good factors already have the trend factors incorporated. This is true for all schedules in this manual.

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Schedule C Valuation Table
Historical (Original) Cost
Percent Good Factors

Year Acq'd	Age	Trend Factor	Life									
			3	6	9	10	11	12	14			
2025	1	1.00	67	83	89	90	91	92	93			
2024	2	1.03	34	69	81	82	84	85	89			
2023	3	1.05	25	53	70	74	77	79	83			
2022	4	1.08		36	60	65	69	72	77			
2021	5	1.13		25	50	57	61	66	72			
2020	6	1.17			39	47	51	59	67			
2019	7	1.20			26	36	43	50	60			
2018	8	1.21			25	25	33	40	52			
2017	9	1.22					25	31	44			
2016	10	1.22						25	35			
2015	11	1.23							25			

Do not apply the trend factors to the percent good factors. The percent good factors already have the trend factors incorporated. This is true for all schedules in this manual.

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Schedules D, E, F, G, Valuation Table

Historical (Original) Cost

Percent Good Factors

Year Acq'd	Age	Schedule D		Schedule E		Schedule F		Schedule G	
		Trend Factor	Life 6 10	Trend Factor	Life 10	Trend Factor	Life 10	Trend Factor	Life 8
2025	1	1.00	83 90	1.00	90	1.00	90	1.00	87
2024	2	1.04	70 83	1.05	84	1.05	84	1.04	78
2023	3	1.06	53 74	1.06	74	1.07	75	1.05	66
2022	4	1.09	36 65	1.08	65	1.14	68	1.07	54
2021	5	1.20	20 60	1.25	63	1.26	63	1.20	44
2020	6	1.32	15 53	1.32	53	1.33	53	1.35	34
2019	7	1.33	40	1.34	40	1.34	40	1.36	25
2018	8	1.39	25	1.39	25	1.36	25	1.40	

Do not apply the trend factors to the percent good factors. The percent good factors already have the trend factors incorporated. This is true for all schedules in this manual.

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Schedules H, I, Valuation Table
Historical (Original) Cost
Percent Good Factors

Year Acq'd	Age	Schedule H						Schedule I					
		Trend Factor	4	5	Life		10	20	Trend Factor	5	8	Life	
2025	1	1.00	75	80			90	95	1.00	80	87		
2024	2	1.03	52	62			82	93	1.02	61	77		
2023	3	1.09	27	44			76	93	1.01	40	64		
2022	4	1.10	25	25			66	88	1.06	25	53		
2021	5	1.20					60	90	1.17		43		
2020	6	1.32					53	92	1.27		32		
2019	7	1.36					41	88	1.27		25		
2018	8	1.38					25	83	1.24				
2017	9	1.40						77	1.27				
2016	10	1.41						71	1.27				
2015	11	1.41						63	1.24				
2014	12	1.42						57	1.24				
2013	13	1.45						51	1.24				
2012	14	1.47						44	1.27				
2011	15	1.49						37	1.24				
2010	16	1.53						25	1.24				

Do not apply the trend factors to the percent good factors. The percent good factors already have the trend factors incorporated. This is true for all schedules in this manual.

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Schedules J, K, L, Valuation Table
Historical (Original) Cost
Percent Good Factors

Year	Acq'd	Age	Schedule J			Schedule K			Schedule L				
			Trend Factor	5	8	10	Trend Factor	5	10	Trend Factor	5	6	14
2025	1	1.00	80	87	90	1.00	80	90		1.00	80	83	93
2024	2	1.03	62	77	82	1.04	62	83		1.04	62	70	89
2023	3	1.06	42	67	74	1.06	42	74		1.05	42	53	83
2022	4	1.11	25	56	67	1.10	25	66		1.09	25	36	77
2021	5	1.22		45	61	1.23		62		1.14		25	73
2020	6	1.42		36	57	1.34		54		1.21			69
2019	7	1.44		25	43	1.36		41		1.27			64
2018	8	1.48			25	1.41		25		1.28			55
2017	9	1.51				1.45				1.30			47
2016	10	1.53				1.47				1.28			37
2015	11	1.53				1.47				1.28			25
2014	12	1.54								1.29			32
2013	13	1.56								1.30			25

Do not apply the trend factors to the percent good factors. The percent good factors already have the trend factors incorporated. This is true for all schedules in this manual.

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Schedule M Valuation Table

Historical (Original) Cost

Depreciation and Percent Good Factors

Year Acq'd	Age	Depreciation	Pct. Good	Year Acq'd	Age	Depreciation	Pct. Good
2025	1	0.0	100.0	2000	26	25.0	75.0
2024	2	0.5	99.5	1999	27	26.0	74.0
2023	3	1.0	99.0	1998	28	27.5	72.5
2022	4	1.5	98.5	1997	29	28.5	71.5
2021	5	2.5	97.5	1996	30	30.0	70.0
2020	6	3.0	97.0	1995	31	30.5	69.5
2019	7	4.0	96.0	1994	32	31.5	68.5
2018	8	5.0	95.0	1993	33	32.5	67.5
2017	9	6.5	93.5	1992	34	33.5	66.5
2016	10	8.0	92.0	1991	35	34.5	65.5
2015	11	9.0	91.0	1990	36	36.0	64.0
2014	12	10.0	90.0	1989	37	37.5	62.5
2013	13	11.0	89.0	1988	38	38.5	61.5
2012	14	12.0	88.0	1987	39	40.0	60.0
2011	15	12.5	87.5	1986	40	42.0	58.0
2010	16	13.5	86.5	1985	41	43.5	56.5
2009	17	14.5	85.5	1984	42	44.5	55.5
2008	18	16.0	84.0	1983	43	45.5	54.5
2007	19	17.5	82.5	1982	44	47.0	53.0
2006	20	18.5	81.5	1981	45	48.0	52.0
2005	21	19.5	80.5	1980	46	49.5	50.5
2004	22	20.0	80.0	1979	47	50.5	49.5
2003	23	21.5	78.5	1978	48	52.0	48.0
2002	24	22.5	77.5	1977	49	55.0	45.0
2001	25	23.5	76.5	1976	50	60.0	40.0

**Note: Vaults, vault doors, additions, inner gates and vent fans
 depreciate the same as the main building. The
 depreciation factors above should only be used when this
 property is not included in the building valuation.**

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Schedule N Valuation Table
 Historical (Original) Cost
 Straight-Line Depreciation Table

Year Acq'd	Age	Life																		
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	20	25	
2025	1	50	67	75	80	83	86	87	89	90	91	92	92	93	93	94	94	95	96	
2024	2	0	33	50	60	67	71	75	79	80	82	83	84	86	87	87	88	90	92	
2023	3	0	25	40	50	57	63	67	70	73	75	77	79	80	81	82	85	88		
2022	4		0	20	33	43	50	56	60	64	67	69	71	73	75	76	80	84		
2021	5			0	17	29	37	44	50	54	58	61	64	67	69	71	75	80		
2020	6				0	14	25	33	40	44	50	54	57	60	63	65	70	76		
2019	7					0	13	22	30	36	42	46	50	53	56	59	65	72		
2018	8						0	11	20	27	33	38	43	47	50	53	60	68		
2017	9							0	10	18	25	31	36	40	44	47	55	64		
2016	10								0	9	17	23	29	33	37	41	50	60		
2015	11									0	8	15	21	27	31	35	45	56		
2014	12										0	8	14	20	25	29	40	52		
2013	13											0	7	13	19	23	35	48		
2012	14												0	7	13	18	30	44		
2011	15													0	6	12	25	40		
2010	16														0	6	20	36		
2009	17															0	15	32		
2008	18																10	28		
2007	19																	5	24	
2006	20																	0	20	
2005	21																		16	
2004	22																		12	
2003	23																		8	
2002	24																		4	
2001	25																		0	

Note: Use a 25% residual value when applying these schedules.

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Schedules P, Q, R, S, Valuation Table

Historical (Original) Cost

Percent Good Factors

Year Acq'd	Age	Schedule P		Schedule Q		Schedule R		Schedule S	
		Trend Factor	Life 5	Trend Factor	Life 5	Trend Factor	Life 8	Trend Factor	Life 5
2025	1	1.00	80	1.00	80	1.00	87	1.00	80
2024	2	1.02	61	1.00	60	1.05	79	1.03	62
2023	3	1.04	42	1.00	40	1.09	69	1.05	42
2022	4	1.09	25	1.00	25	1.14	57	1.09	25
2021	5	1.24				1.20	44	1.20	
2020	6	1.29				1.22	31	1.21	
2019	7	1.30				1.24	25	1.22	

Do not apply the trend factors to the percent good factors. The percent good factors already have the trend factors incorporated. This is true for all schedules in this manual.

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Schedule T Valuation Table
 Historical (Original) Cost
 Percent Good Factors

Year Acq'd	Age	Trend Factor	Life			Year Acq'd	Age	Trend Factor	Life	
			18	28	50				28	50
2025	1	1.00	94	96	98	2000	26	1.79		86
2024	2	0.99	88	92	95	1999	27	1.86		85
2023	3	1.00	84	89	94	1998	28	1.91		84
2022	4	1.03	80	88	95	1997	29	1.97		83
2021	5	1.04	75	85	93	1996	30	2.01		80
2020	6	1.08	72	85	95	1995	31	2.02		77
Note: When the rate of inflation is greater than the rate of depreciation, the calculated percent good factor will exceed 100. When this occurs, the assessed value will be higher than the listed cost when appraising using the cost approach.	2019	1.20	73	90	103	1994	32	2.10		76
	2018	1.25	69	89	105	1993	33	2.25		76
	2017	1.32	66	90	109	1992	34	2.40		77
	2016	1.36	60	87	109	1991	35	2.47		74
	2015	1.39	54	84	108	1990	36	2.95		83
	2014	1.40	47	80	106	1989	37	3.21		84
	2013	1.39	39	74	103	1988	38	3.36		81
	2012	1.41	31	71	102	1987	39	3.60		79
	2011	1.43	25	66	100	1986	40	4.09		82
	2010	1.44		62	98	1985	41	4.27		77
	2009	1.47		58	97	1984	42	5.05		81
	2008	1.50		53	96	1983	43	5.24		73
	2007	1.50		48	93	1982	44	5.46		66
	2006	1.54		44	92	1981	45	5.81		58
	2005	1.57		39	91	1980	46	6.24		50
	2004	1.59		34	89	1979	47	6.54		39
	2003	1.61		29	87	1978	48	6.83		27
	2002	1.64		25	85	1977	49	7.11		25
	2001	1.72		86		1976	50	7.14		

**Do not apply the trend factors to the percent good factors. The
percent good factors already have the trend factors incorporated.
This is true for all schedules in this manual.**

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Schedule U Valuation Table
Historical (Original) Cost
Percent Good Factors

Year Acq'd	Age	Trend Factor	Life 5	Trend Factor	Life 6	Life 8	Life 12	Trend Factor	Life 10									
2025	1	1.00	80	1.00	68	72	92	1.00	90									
2024	2	1.03	62	1.00	51	60	84	0.98	78									
2023	3	1.05	42	1.00	35	48	70	0.97	68									
2022	4	1.05	21	1.00	18	35	62	0.96	58									
2021	5	1.03	5	1.00	11	23	54	0.95	48									
2020	6	1.08		1.00	5	15	44	0.94	38									
2019	7	1.11		1.00			35	0.95	29									
2018	8	1.12		1.00			27	0.95	19									
2017	9	1.04		1.00			20	0.96	15									
2016	10	1.03		1.00			15											

Do not apply the trend factors to the percent good factors. The percent good factors already have the trend factors incorporated. This is true for all schedules in this manual.