

Below you will find the valuation factors to be used by Durham County for the appraisal and assessment of data processing equipment and software for **TAX YEAR 2021**. These factors were developed in compliance with USPAP standards and consider each of the nine factors included in **N.C.G.S. 105-317.1, Appraisal of Personal Property; elements to be considered**. The application of this schedule to the original installed cost of data processing equipment and software will result in the “true value” of the appraised assets as required in **N.C.G.S. 105-283**.

Acquisition Year	Cost Valuation	Factor	True Value
2020	\$1,000,000.00	.850	\$850,000.00
2019	\$1,000,000.00	.544	\$544,000.00
2018	\$1,000,000.00	.289	\$289,000.00
2017	\$1,000,000.00	.164	\$164,000.00
2016	\$1,000,000.00	.092	\$ 92,000.00
Prior Years	\$1,000,000.00	.092	\$ 92,000.00