

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 2023**. 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**.

| <b>Acquisition Year</b> | <b>Cost Valuation</b> | <b>Factor</b> | <b>True Value</b> |
|-------------------------|-----------------------|---------------|-------------------|
| 2022                    | \$1,000,000.00        | .870          | \$870,000.00      |
| 2021                    | \$1,000,000.00        | .590          | \$590,000.00      |
| 2020                    | \$1,000,000.00        | .320          | \$320,000.00      |
| 2019                    | \$1,000,000.00        | .150          | \$150,000.00      |
| 2018                    | \$1,000,000.00        | .090          | \$ 90,000.00      |
| Prior Years             | \$1,000,000.00        | .090          | \$ 90,000.00      |