

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 2024**. 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
2023	\$1,000,000.00	.866	\$866,000.00
2022	\$1,000,000.00	.561	\$561,000.00
2021	\$1,000,000.00	.315	\$315,000.00
2020	\$1,000,000.00	.175	\$175,000.00
2019	\$1,000,000.00	.101	\$101,000.00
Prior Years	\$1,000,000.00	.101	\$101,000.00