

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 2025**. 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
2024	\$1,000,000.00	.88	\$880,000.00
2023	\$1,000,000.00	.58	\$580,000.00
2022	\$1,000,000.00	.34	\$340,000.00
2021	\$1,000,000.00	.17	\$170,000.00
2020	\$1,000,000.00	.09	\$ 90,000.00
Prior Years	\$1,000,000.00	.09	\$ 90,000.00