

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 2026**. 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
2025	\$1,000,000.00	.88	\$880,000.00
2024	\$1,000,000.00	.611	\$611,000.00
2023	\$1,000,000.00	.384	\$384,000.00
2022	\$1,000,000.00	.181	\$181,000.00
2021	\$1,000,000.00	.072	\$ 72,000.00
Prior Years	\$1,000,000.00	.072	\$ 72,000.00