

2011 DEPRECIATION SCHEDULES

EQUIPMENT CLASSIFICATIONS

TABLE A Commercial Equipment

Commercial Classes Contained In The Average Index Table: Bank, Garage, Hospital, Hotel, Laundry, Library, Office, Restaurant, Retail, Theater and Warehouse. (AH581)
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TABLE B Industrial Machinery and Equipment

Industry Classes Contained In Average Index: Aerospace, Cement Manufacturing, Chemicals and Allied Products, Electrical Equipment Manufacturing, Electronic Equipment, Fabricated Metal Products, Food and Kindred Products, Glass and Glass Products, Grain and Grain Mill Products, Leather and Leather Products, Lumber, Wood Products, Furniture, Machinery (Except Electrical, Metal Working and Transportation), Mining, Motor Vehicles and Parts, Paper Finishing, Petroleum Exploration and Production, Petroleum Refining, Plastics Products, Primary Metals, Printing and Publishing, Professional and Scientific Instruments, Pulp and Paper, Rubber Products, Stone and Clay Products (Except Cement), Sugar and Sugar Products, Textile Mill Products, Vegetable Oil Products. (AH581)

APPLIES TO ALL THE TABLES

Each time these factors are applied to cost information the appraiser needs to consider all information available (condition of equipment, external obsolescence factors, and any other factors that may indicate the need for additional depreciation.) The minimum percent good indicated in these tables is in no way meant to be mandatory. If, as stated above, the appraiser has knowledge of other information or factors that would indicate that depreciation in excess of the stated minimum is warranted, then the appraiser may allow depreciation in excess of the stated minimum.

**TABLE A
Commercial Equipment**

Average AGE:

TREND	YEAR	3	4	5	6	7	8	9	10	12	15	17	20	25	30	40
100	2010	67	76	81	85	87	89	91	92	94	95	96	97	98	99	99
100	2009	38	52	62	69	74	78	81	83	87	90	92	94	96	97	98
103	2008	18	33	46	56	63	69	73	77	82	88	91	94	97	98	101
106	2007	11	18	31	42	52	59	65	70	77	85	88	92	96	100	103
111	2006		11	20	31	41	50	58	63	73	83	88	93	99	102	107
116	2005			12	21	31	41	49	57	68	80	86	93	100	104	110
124	2004				14	24	32	42	51	64	79	87	94	104	110	117
128	2003				13	17	24	33	42	58	74	83	92	104	111	119
130	2002					13	18	26	34	49	69	78	90	101	111	120
130	2001						13	20	26	42	61	72	85	98	108	118
131	2000							14	21	34	55	66	80	96	105	117
134	1999								16	29	50	60	76	94	105	118
134	1998								13	23	43	55	70	88	102	117
135	1997									19	36	49	65	85	100	116
137	1996									15	32	44	60	82	97	115
139	1995										26	39	56	79	96	115
144	1994										23	35	53	78	95	117
148	1993										21	31	49	75	95	118
152	1992										17	27	44	71	93	119
154	1991											23	40	68	89	119
157	1990											20	36	64	88	118
161	1989												34	61	85	118
169	1988												30	59	85	122
176	1987												28	56	84	123
179	1986												25	52	81	122
181	1985													49	76	119
184	1984													44	74	118
190	1983													42	70	120
194	1982													39	66	116
202	1981													36	65	119
222	1980													38	67	124
242	1979														68	131
264	1978														69	137
284	1977														68	142
298	1976														66	143
317	1975														67	146
349	1974														66	154
401	1973														68	168
416	1972															166
429	1971															163

When using the factors in this table no mandatory minimum percent good is intended

TABLE B
Industrial Machinery and Equipment

Average AGE:

TREND	YEAR	3	4	5	6	7	8	9	10	12	15	17	20	25	30	40
100	2010	67	76	81	85	87	89	91	92	94	95	96	97	98	99	99
100	2009	38	52	62	69	74	78	81	83	87	90	92	94	96	97	98
101	2008	17	32	45	55	62	68	72	76	81	86	89	92	95	96	99
106	2007	10	18	31	42	52	59	65	70	77	85	88	92	96	100	103
108	2006		10	19	30	40	49	56	62	71	81	85	91	96	99	104
111	2005			11	20	30	39	47	54	65	77	82	89	95	100	105
115	2004				13	22	30	39	47	60	74	81	87	97	102	108
119	2003				11	15	23	31	39	54	69	77	86	96	104	111
120	2002					11	17	24	31	46	64	72	83	94	102	110
120	2001						12	18	24	38	56	66	78	90	100	109
120	2000							13	19	31	50	60	73	88	96	107
121	1999								15	27	45	54	69	85	94	106
122	1998								11	21	39	50	63	81	93	106
124	1997									17	33	45	60	78	92	107
126	1996									14	29	40	55	76	89	106
128	1995										24	36	51	73	88	106
132	1994										21	32	49	71	87	107
135	1993										19	28	45	69	86	108
137	1992										15	25	40	64	84	107
139	1991											21	36	61	81	107
143	1990											19	33	59	80	107
148	1989												31	56	78	108
155	1988												28	54	78	112
161	1987												26	52	77	113
164	1986												23	48	74	112
166	1985													45	70	110
170	1984													41	68	109
174	1983													38	64	110
178	1982													36	61	107
187	1981													34	60	110
206	1980													35	62	115
230	1979														64	124
254	1978														66	132
276	1977														66	138
296	1976														65	142
314	1975														66	144
365	1974														69	161
430	1973														73	181
448	1972															179
460	1971															175

When using the factors in this table no mandatory minimum percent good is intended

TABLE BP Biopharmaceutical				
	M & E	Other Equipment	Tools Molds Dies Jigs	Fixtures
Year	BP1	BP2	BP3	BP4
2010	85	92	89	92
2009	69	83	78	83
2008	55	76	68	76
2007	42	70	59	70
2006	30	62	49	62
2005	20	54	39	54
2004	13	46	30	46
2003	12	39	23	39
2002	12	31	16	31
2001	12	24	12	24
2000	12	18	12	18
1999	12	13	12	13
1998	12	12	12	12

TABLE S Non-Production Computers		
TABLE S2	Personal Computers	
TABLE S4	LAN Equipment (Plus Mainframe Computers)	
Year	S2	S4
2010	54	73
2009	39	47
2008	24	30
2007	15	19
2006	10	12
2005	6	8
2004	4	5
2003	2	3
2002	2	2

TABLE M Automatic Teller Machines		
	ATM only	Composite
Year	M10	M12
2010	92	94
2009	83	87
2008	77	82
2007	70	77
2006	63	73
2005	57	68
2004	51	64
2003	42	58
2002	34	49
2001	26	42
2000	21	34
1999	16	29
1998	13	23
1997		19
1996		15

TABLE CE Copier Equipment	
Year	CE1
2010	58
2009	47
2008	32
2007	28
2006	23
2005	19
2004	15
2003	13
2002	10
2001	10
2000	10

TABLE OP Offset Lithographic Printing Presses	
Year	OP1
2010	91
2009	82
2008	74
2007	66
2006	58
2005	50
2004	43
2003	37
2002	31
2001	23
2000	20
1999	17
1998	13
1997	10

When using the factors in these tables no mandatory minimum percent good is intended. These factors are supplied by the SBE and derived from market data studies. The numbers indicated on the table name do not represent the life of the property.

TABLE F Agricultural Equipment						
		FNU	FAV	FUS	FDY	FWM
		new	average	used	dairy	wind
TREND	YEAR	F1	F2	F3	F15	F25
100	2010	78	85	92	95	98
102	2009	71	78	84	92	98
105	2008	67	74	79	89	99
110	2007	64	69	75	88	100
113	2006	59	64	70	85	101
116	2005	55	60	65	80	100
122	2004	51	56	61	78	102
126	2003	48	53	57	73	102
128	2002	44	47	51	68	100
130	2001	39	43	47	61	98
132	2000	36	40	42	55	96
133	1999	33	37	40	49	93
135	1998	31	35	38	43	89
136	1997	30	33	35	37	86
138	1996	28	30	32	32	83
142	1995	26	28	30	27	81
148	1994			28	24	80
152	1993			26	21	78
157	1992				17	74
161	1991					71
167	1990					68
172	1989					65
180	1988					63
185	1987					59
186	1986					54
187	1985					50
188	1984					45
194	1983					43
203	1982					41
219	1981					39
244	1980					41

When using the factors in this table no mandatory minimum percent good is intended

TABLE G				
Mobile Construction Equipment				
		GNU	GAV	GUS
		new	average	used
TREND	YEAR	G1	G2	G3
100	2010	74	83	91
100	2009	66	74	81
103	2008	62	69	76
106	2007	58	66	72
109	2006	56	62	68
113	2005	53	60	66
120	2004	50	56	62
125	2003	48	54	59
126	2002	44	49	54
128	2001	40	45	49
128	2000	36	40	44
130	1999	34	38	42
131	1998	31	35	38
134	1997	29	34	36
137	1996	27	32	34
140	1995	27	29	32
143	1994	23	26	29
145	1993	19	22	25
148	1992	18	19	19
152	1991	17	17	17
157	1990			14

When using the factors in this table no mandatory minimum percent good is intended

TABLE P13		
Proposition 13 Index Factor		
YEAR	INDEX	P13
2010	1.00753	101
2009	0.99763	100
2008	1.01758	102
2007	1.03793	104
2006	1.05869	106
2005	1.07987	108
2004	1.10146	110
2003	1.12203	112
2002	1.14447	114
2001	1.16735	117
2000	1.19070	119
1999	1.21451	121
1998	1.23700	124
1997	1.26175	126
1996	1.28696	129
1995	1.30127	130
1994	1.31677	132
1993	1.34309	134
1992	1.36996	137
1991	1.39735	140
1990	1.42529	143
1989	1.45381	145
1988	1.48288	148
1987	1.51254	151
1986	1.54280	154
1985	1.57365	157
1984	1.60512	161
1983	1.62118	162
1982	1.65360	165
1981	1.68667	169
1980	1.72040	172
1979	1.75481	175
1978	1.78990	179

TABLE SC		
Semiconductor Manufacturing		
	M&E	FIXTURE
YEAR	SC1	SC2
2010	78	92
2009	61	83
2008	46	75
2007	34	70
2006	25	62
2005	18	54
2004	12	47
2003	8	39
2002		31
2001		24
2000		19
1999		14
1998		12

TABLE V		
Vending Tables		
	VIDEO	VENDING
YEAR	V4	V8
2010	76	89
2009	52	78
2008	32	69
2007	17	59
2006	8	50
2005		41
2004		32
2003		24
2002		18
2001		13

TABLE T				
Straight Line Depreciation				
YEAR	T4	T5	T6	T7
2010	75	80	83	86
2009	50	60	67	71
2008	25	40	50	57
2007	20	20	33	43
2006			20	29
2005				14

When using the factors in these tables no mandatory minimum percent good is intended. These factors are supplied by the SBE and derived from market data studies. The numbers indicated on the table name do not represent the life of the property.

TABLE U
Untrended R3 Curve

6.75% Rate of Return
Minimum Per Cent Good = 125% of Average Service Life

YEAR ACQ'D	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	20	22	25	30	35	40	YEAR ACQ'D
2010	67	76	81	85	87	89	91	92	93	94	94	95	95	96	96	97	97	98	99	99	99	2010
2009	38	52	62	69	74	78	81	83	85	87	88	89	90	92	93	94	95	96	97	98	98	2009
2008	17	32	45	54	61	67	71	75	78	80	82	84	85	88	89	91	92	94	95	97	98	2008
2007	6	17	29	40	49	56	61	66	70	73	76	78	80	83	85	87	89	91	94	96	97	2007
2006		8	18	28	37	45	52	57	62	66	69	72	75	79	81	84	86	89	92	94	96	2006
2005			10	18	27	35	42	49	54	59	63	66	69	74	76	80	83	86	90	93	95	2005
2004				11	19	26	34	41	46	52	56	60	64	70	72	76	80	84	89	92	94	2004
2003				7	13	19	26	33	39	45	50	54	58	65	68	72	76	81	87	90	93	2003
2002					8	14	20	26	32	38	44	48	53	60	63	69	73	78	85	89	92	2002
2001						10	15	20	26	32	37	43	47	55	59	65	70	75	83	87	91	2001
2000							11	16	21	26	32	37	42	50	54	61	66	73	80	86	89	2000
1999								12	16	22	27	32	37	45	49	57	62	70	78	84	88	1999
1998								9	13	17	22	27	32	41	45	52	59	66	76	82	87	1998
1997									10	14	18	23	27	36	40	48	55	63	74	81	86	1997
1996										11	15	19	23	32	36	44	51	60	71	79	84	1996
1995											12	16	19	28	32	40	48	57	69	77	83	1995
1994												13	16	24	28	37	44	54	66	75	81	1994
1993													10	14	21	25	33	40	51	64	73	1993
1992														11	18	22	29	37	47	61	71	1992
1991															15	19	26	33	44	58	69	1991
1990															13	16	23	30	41	56	67	1990
1989																14	21	28	38	53	65	1989
1988																12	18	24	35	50	62	1988
1987																	16	22	32	48	60	1987
1986																	14	19	29	45	58	1986
1985																		18	27	42	56	1985
1984																		15	24	40	53	1984
1983																		14	22	37	51	1983
1982																			20	34	49	1982
1981																			18	32	46	1981
1980																			17	30	44	1980
1979																				28	42	1979
1978																				26	40	1978
1977																				24	38	1977
1976																				22	35	1976
1975																				21	33	1975
1974																				19	31	1974
1973																				17	29	1973
1972																					27	1972
1971																					26	1971

When using the factors in this table no mandatory minimum percent good is intended

TABLE X											
Pure Percent Factor											
YEAR	5	10	20	30	40	50	60	70	80	90	100
2010	5	10	20	30	40	50	60	70	80	90	100
2009	5	10	20	30	40	50	60	70	80	90	100
2008	5	10	20	30	40	50	60	70	80	90	100
2007	5	10	20	30	40	50	60	70	80	90	100
2006	5	10	20	30	40	50	60	70	80	90	100
2005	5	10	20	30	40	50	60	70	80	90	100
2004	5	10	20	30	40	50	60	70	80	90	100
2003	5	10	20	30	40	50	60	70	80	90	100
2002	5	10	20	30	40	50	60	70	80	90	100
2001	5	10	20	30	40	50	60	70	80	90	100
2000	5	10	20	30	40	50	60	70	80	90	100
1999	5	10	20	30	40	50	60	70	80	90	100
1998	5	10	20	30	40	50	60	70	80	90	100
1997	5	10	20	30	40	50	60	70	80	90	100
1996	5	10	20	30	40	50	60	70	80	90	100
1995	5	10	20	30	40	50	60	70	80	90	100
1994	5	10	20	30	40	50	60	70	80	90	100
1993	5	10	20	30	40	50	60	70	80	90	100
1992	5	10	20	30	40	50	60	70	80	90	100
1991	5	10	20	30	40	50	60	70	80	90	100
1990	5	10	20	30	40	50	60	70	80	90	100
1989	5	10	20	30	40	50	60	70	80	90	100
1988	5	10	20	30	40	50	60	70	80	90	100
1987	5	10	20	30	40	50	60	70	80	90	100
1986	5	10	20	30	40	50	60	70	80	90	100

TABLE 40		
Bank Vault Doors		
		TABLE 40
TREND	YEAR	40
100	2010	99
100	2009	98
103	2008	101
106	2007	103
111	2006	107
116	2005	110
124	2004	117
128	2003	119
130	2002	120
130	2001	118
131	2000	117
134	1999	118
134	1998	117
135	1997	116
137	1996	115
139	1995	115
144	1994	117
148	1993	118
152	1992	119
154	1991	119
157	1990	118
161	1989	118
169	1988	122
176	1987	123
179	1986	122
181	1985	119
184	1984	118
190	1983	120
194	1982	116
202	1981	119
222	1980	124
242	1979	131
264	1978	137
284	1977	142
298	1976	143
317	1975	146
349	1974	154
401	1973	168
416	1972	166
429	1971	163

When using the factors in these tables no mandatory minimum percent good is intended