

# 2012 DEPRECIATION SCHEDULES

## EQUIPMENT CLASSIFICATIONS

<b>TABLE A</b> <b>Commercial Equipment</b>
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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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<b>TABLE B</b> <b>Industrial Machinery and Equipment</b>
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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)
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<b>APPLIES TO ALL THE TABLES</b>
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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.
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**TABLE A  
Commercial Equipment**

Average                  AGE:

TREND	YEAR	3	4	5	6	7	8	9	10	12	15	17	20	25	30	40
100	2011	67	75	81	84	87	89	90	92	93	95	96	97	98	98	99
104	2010	38	54	64	72	77	81	84	86	90	94	96	98	100	101	102
103	2009	16	33	45	56	63	68	73	76	82	88	90	93	96	98	100
106	2008	11	18	31	42	51	58	65	69	76	85	88	92	96	99	102
110	2007		11	19	30	41	50	56	63	72	81	86	91	97	101	105
115	2006			12	21	30	40	48	55	67	79	85	91	99	104	108
120	2005				13	22	31	40	48	61	76	83	90	100	106	112
128	2004				13	15	24	33	41	56	73	82	92	102	110	118
132	2003					13	17	25	34	50	69	78	90	102	111	120
134	2002						13	19	27	42	62	72	86	99	110	121
135	2001							15	20	35	55	66	81	96	107	120
136	2000								16	29	49	61	75	92	105	118
138	1999								14	23	43	55	70	90	104	119
139	1998									18	38	49	65	86	100	118
140	1997									15	32	43	60	83	98	116
142	1996										27	38	55	80	95	116
144	1995										23	35	52	75	94	115
149	1994										21	30	48	73	92	118
153	1993										17	26	44	70	92	118
157	1992											24	39	68	89	118
159	1991											21	37	64	86	118
162	1990												32	60	83	117
166	1989												30	56	81	116
175	1988												28	54	81	119
182	1987												25	51	78	120
185	1986													48	76	120
187	1985													43	71	118
190	1984													40	68	116
196	1983													37	65	116
200	1982													36	62	114
209	1981													33	61	113
230	1980														60	122
250	1979														63	125
273	1978														63	134
294	1977														62	135
308	1976														62	136
327	1975														59	137
361	1974														58	148
415	1973															158
430	1972															159

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	2011	67	75	81	84	87	89	90	92	93	95	96	97	98	98	99
103	2010	38	54	64	71	76	80	83	85	90	93	95	97	99	100	101
103	2009	16	33	45	56	63	68	73	76	82	88	90	93	96	98	100
104	2008	9	18	30	42	50	57	63	68	75	83	86	90	95	97	100
108	2007		10	18	29	40	49	55	62	70	80	84	90	95	99	103
111	2006			11	20	29	39	47	53	64	77	82	88	95	100	104
115	2005				13	21	30	38	46	59	72	79	86	95	101	107
119	2004				11	14	23	31	38	52	68	76	86	95	102	109
123	2003					11	16	23	32	47	64	73	84	95	103	112
123	2002						12	17	25	38	57	66	79	91	101	111
123	2001							14	18	32	50	60	74	87	97	109
124	2000								15	26	45	56	68	84	95	108
125	1999								11	21	39	50	64	81	94	108
126	1998									16	34	44	59	78	91	107
128	1997									14	29	40	55	76	90	106
130	1996										25	35	51	73	87	107
132	1995										21	32	48	69	86	106
136	1994										19	27	44	67	84	107
139	1993										15	24	40	64	83	107
141	1992											21	35	61	80	106
144	1991											19	33	58	78	107
148	1990												30	55	75	107
152	1989												27	52	74	106
159	1988												25	49	73	108
166	1987												23	46	71	110
169	1986													44	69	110
171	1985													39	65	108
176	1984													37	63	107
180	1983													34	59	106
184	1982													33	57	105
193	1981													31	56	104
213	1980														55	113
237	1979														59	119
261	1978														60	128
284	1977														60	131
304	1976														61	134
323	1975														58	136
376	1974														60	154
444	1973															169
462	1972															171

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

<b>TABLE BP Biopharmaceutical</b>				
	<b>M &amp; E</b>	<b>Other Equipment</b>	<b>Tools Molds Dies Jigs</b>	<b>Fixtures</b>
<b>Year</b>	<b>BP1</b>	<b>BP2</b>	<b>BP3</b>	<b>BP4</b>
2011	85	92	89	92
2010	71	85	80	85
2009	56	77	69	77
2008	42	69	58	69
2007	30	62	49	62
2006	20	54	39	54
2005	13	46	30	46
2004	12	39	23	39
2003	12	32	16	32
2002	12	25	12	25
2001	12	18	12	18
2000	12	14	12	14
1999	12	13	12	13

<b>TABLE S Non-Production Computers</b>		
TABLE S2	Personal Computers	
TABLE S4	LAN Equipment (Plus Mainframe Computers)	
<b>Year</b>	<b>S2</b>	<b>S4</b>
2011	54	73
2010	39	47
2009	24	30
2008	15	19
2007	10	12
2006	6	8
2005	4	5
2004	2	3
2003	2	2

<b>TABLE M Automatic Teller Machines</b>		
	<b>ATM only</b>	<b>Composite</b>
<b>Year</b>	<b>M10</b>	<b>M12</b>
2011	92	93
2010	86	90
2009	76	82
2008	69	76
2007	63	72
2006	55	67
2005	48	61
2004	41	56
2003	34	50
2002	27	42
2001	20	35
2000	16	29
1999	14	23
1998		18
1997		15

<b>TABLE CE Copier Equipment</b>	
<b>Year</b>	<b>CE1</b>
2011	58
2010	47
2009	32
2008	28
2007	23
2006	19
2005	15
2004	13
2003	10
2002	10
2001	10

<b>TABLE OP Offset Lithographic Printing Presses</b>	
<b>Year</b>	<b>OP1</b>
2011	91
2010	82
2009	74
2008	66
2007	58
2006	50
2005	43
2004	37
2003	31
2002	23
2001	20
2000	17
1999	13
1998	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	2011	78	85	92	95	98
103	2010	72	78	84	93	99
105	2009	67	74	79	89	98
109	2008	63	69	74	87	99
114	2007	59	65	71	84	100
117	2006	55	61	66	81	101
120	2005	50	55	60	76	100
126	2004	48	53	57	72	101
130	2003	44	48	52	68	100
132	2002	40	44	48	61	98
134	2001	36	40	43	55	95
136	2000	34	38	41	49	92
138	1999	32	36	39	43	90
139	1998	31	33	36	38	86
141	1997	28	31	32	32	83
143	1996	26	29	30	27	80
147	1995			28	24	76
153	1994			26	21	75
157	1993				17	72
162	1992					70
167	1991					67
172	1990					64
178	1989					61
186	1988					58
191	1987					53
192	1986					50
193	1985					44
194	1984					41
200	1983					38
209	1982					38
226	1981					36

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

<b>TABLE G</b>				
<b>Mobile Construction Equipment</b>				
		<b>GNU</b>	<b>GAV</b>	<b>GUS</b>
		<b>new</b>	<b>average</b>	<b>used</b>
<b>TREND</b>	<b>YEAR</b>	<b>G1</b>	<b>G2</b>	<b>G3</b>
100	2011	74	83	91
104	2010	69	77	84
104	2009	62	70	77
107	2008	59	66	73
110	2007	56	63	68
113	2006	53	60	66
118	2005	50	55	61
125	2004	48	54	59
130	2003	46	51	56
131	2002	41	46	50
133	2001	37	41	45
134	2000	35	39	43
135	1999	32	36	39
137	1998	30	34	37
140	1997	28	32	35
142	1996	27	30	33
145	1995	23	26	29
148	1994	19	22	25
150	1993	18	20	20
154	1992	17	17	17
158	1991			14

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

<b>TABLE P13</b>		
<b>Proposition 13 Index Factor</b>		
<b>YEAR</b>	<b>INDEX</b>	<b>P13</b>
2011	1.02000	102
2010	1.00753	101
2009	1.00514	101
2008	1.02524	103
2007	1.04575	105
2006	1.06666	107
2005	1.08800	109
2004	1.10976	111
2003	1.13048	113
2002	1.15308	115
2001	1.17614	118
2000	1.19967	120
1999	1.22365	122
1998	1.24631	125
1997	1.27125	127
1996	1.29665	130
1995	1.31107	131
1994	1.32668	133
1993	1.35321	135
1992	1.38027	138
1991	1.40787	141
1990	1.43603	144
1989	1.46476	146
1988	1.49405	149
1987	1.52393	152
1986	1.55442	155
1985	1.58550	159
1984	1.61721	162
1983	1.63339	163
1982	1.66605	167
1981	1.69937	170
1980	1.73335	173
1979	1.76802	177

<b>TABLE SC</b>		
<b>Semiconductor Manufacturing</b>		
	<b>M&amp;E</b>	<b>FIXTURE</b>
<b>YEAR</b>	<b>SC1</b>	<b>SC2</b>
2011	78	92
2010	61	85
2009	46	76
2008	34	68
2007	25	61
2006	18	53
2005	12	46
2004	8	39
2003		32
2002		25
2001		19
2000		14
1999		13

<b>TABLE V</b>		
<b>Vending Tables</b>		
	<b>VIDEO</b>	<b>VENDING</b>
<b>YEAR</b>	<b>V4</b>	<b>V8</b>
2011	75	89
2010	52	81
2009	32	68
2008	17	58
2007	8	50
2006		40
2005		31
2004		24
2003		17
2002		13

<b>TABLE T</b>				
<b>Straight Line Depreciation</b>				
<b>YEAR</b>	<b>T4</b>	<b>T5</b>	<b>T6</b>	<b>T7</b>
2011	75	80	83	86
2010	50	60	67	71
2009	25	40	50	57
2008	20	20	33	43
2007			20	29
2006				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**

6.25% Rate of Return  
Minimum Per Cent Good = 125% of Average Service Life

YEAR																																							YEAR
ACQ'D	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	20	22	25	30	35	40	ACQ'D																	
2011	67	75	81	84	87	89	90	92	93	93	94	95	95	96	96	97	97	98	98	99	99	2011																	
2010	37	52	62	69	74	78	81	83	85	87	88	89	90	92	92	94	95	96	97	98	98	2010																	
2009	16	32	44	54	61	66	71	74	77	80	82	83	85	87	88	90	92	93	95	96	97	2009																	
2008	6	17	29	40	48	55	61	65	69	72	75	77	80	83	84	87	89	91	93	95	96	2008																	
2007		8	17	27	37	45	51	57	61	65	69	71	74	78	80	83	85	88	92	94	95	2007																	
2006			10	18	26	35	42	48	53	58	62	65	69	74	76	79	82	86	90	92	94	2006																	
2005				11	18	26	33	40	46	51	55	59	63	69	71	75	79	83	88	91	93	2005																	
2004				7	12	19	26	32	39	44	49	53	57	64	67	72	76	80	86	90	92	2004																	
2003					8	13	19	26	32	38	43	48	52	59	62	68	72	77	84	88	91	2003																	
2002						10	14	20	25	31	37	42	46	54	58	64	68	74	82	86	90	2002																	
2001							11	15	21	26	31	36	41	49	53	60	65	71	79	85	89	2001																	
2000								12	16	21	26	31	36	45	48	55	61	68	77	83	87	2000																	
1999								9	13	17	22	26	31	40	44	51	58	65	75	81	86	1999																	
1998									10	13	17	22	27	35	39	47	54	62	72	79	85	1998																	
1997										11	14	18	23	31	35	43	50	59	70	78	83	1997																	
1996											12	15	19	27	31	39	46	56	67	76	82	1996																	
1995												12	16	24	28	36	43	52	65	74	80	1995																	
1994												10	14	20	24	32	39	49	62	72	79	1994																	
1993													11	17	21	29	36	46	60	70	77	1993																	
1992														15	18	25	32	43	57	67	75	1992																	
1991														13	16	23	29	40	54	65	74	1991																	
1990															14	20	27	37	51	63	72	1990																	
1989															11	18	24	34	49	61	70	1989																	
1988																16	21	31	46	59	68	1988																	
1987																14	19	28	43	56	66	1987																	
1986																	17	26	41	54	65	1986																	
1985																	15	23	38	52	63	1985																	
1984																	13	21	36	49	61	1984																	
1983																		19	33	47	59	1983																	
1982																		18	31	44	57	1982																	
1981																		16	29	42	54	1981																	
1980																			26	40	53	1980																	
1979																			25	38	50	1979																	
1978																			23	36	49	1978																	
1977																			21	34	46	1977																	
1976																			20	31	44	1976																	
1975																			18	29	42	1975																	
1974																			16	28	41	1974																	
1973																				26	38	1973																	
1972																				25	37	1972																	

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



<b>TABLE X</b>											
<b>Pure Percent Factor</b>											
<b>YEAR</b>	<b>5</b>	<b>10</b>	<b>20</b>	<b>30</b>	<b>40</b>	<b>50</b>	<b>60</b>	<b>70</b>	<b>80</b>	<b>90</b>	<b>100</b>
2011	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

<b>TABLE 40</b>		
<b>Bank Vault Doors</b>		
		<b>TABLE 40</b>
<b>TREND</b>	<b>YEAR</b>	<b>40</b>
100	2011	99
104	2010	102
103	2009	100
106	2008	102
110	2007	105
115	2006	108
120	2005	112
128	2004	118
132	2003	120
134	2002	121
135	2001	120
136	2000	118
138	1999	119
139	1998	118
140	1997	116
142	1996	116
144	1995	115
149	1994	118
153	1993	118
157	1992	118
159	1991	118
162	1990	117
166	1989	116
175	1988	119
182	1987	120
185	1986	120
187	1985	118
190	1984	116
196	1983	116
200	1982	114
209	1981	113
230	1980	122
250	1979	125
273	1978	134
294	1977	135
308	1976	136
327	1975	137
361	1974	148
415	1973	158
430	1972	159

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