

# 2013 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	2012	67	75	81	84	87	89	90	91	93	95	96	97	98	98	99
103	2011	38	54	64	70	75	79	82	84	89	93	94	96	98	100	101
106	2010	17	34	47	56	64	70	74	77	84	89	92	95	99	101	103
106	2009	11	18	31	41	51	57	64	69	76	84	87	91	95	99	102
109	2008		11	19	29	39	48	55	61	70	80	84	89	95	99	104
112	2007			11	20	29	38	46	53	64	75	81	87	95	100	105
118	2006				13	21	30	39	46	59	73	80	87	97	103	109
123	2005				12	15	22	31	39	53	69	77	86	97	103	112
131	2004					13	17	25	33	48	67	76	86	100	107	118
135	2003						14	19	26	41	61	72	84	99	108	119
137	2002							14	21	34	55	66	79	96	107	119
138	2001								15	28	48	59	75	92	104	119
139	2000								14	22	42	53	70	88	101	117
142	1999									18	37	48	65	85	99	118
142	1998									14	31	43	60	81	97	115
143	1997										26	37	54	77	93	114
145	1996										22	33	49	73	90	113
148	1995										19	28	44	70	89	112
152	1994										15	24	41	67	87	114
157	1993											22	38	64	85	115
160	1992											19	34	61	83	114
163	1991												31	57	80	112
166	1990												28	53	76	111
170	1989												26	49	75	112
179	1988												23	48	73	115
187	1987													45	71	116
190	1986													42	68	114
192	1985													38	65	111
195	1984													35	60	109
201	1983													32	58	109
205	1982													31	55	107
214	1981														54	107
235	1980														54	110
256	1979														54	118
280	1978														53	120
301	1977														54	126
316	1976														54	123
335	1975														50	127
370	1974															133
425	1973															145

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	2012	67	75	81	84	87	89	90	91	93	95	96	97	98	98	99
101	2011	37	53	63	69	74	78	81	83	87	91	92	94	96	98	99
104	2010	17	33	46	55	62	69	73	76	82	87	90	94	97	99	101
104	2009	9	18	30	41	50	56	62	68	75	82	85	89	94	97	100
105	2008		9	18	28	38	46	53	59	67	77	81	86	91	96	100
110	2007			11	20	29	37	45	52	63	74	79	86	94	98	103
112	2006				12	20	28	37	44	56	69	76	83	92	97	103
116	2005				10	14	21	29	37	50	65	73	81	92	97	106
120	2004					11	16	23	30	44	61	70	79	91	98	108
124	2003						11	17	24	37	56	66	77	91	99	109
124	2002							12	19	31	50	60	72	87	97	108
125	2001								14	25	44	54	68	84	94	108
125	2000								11	20	38	48	63	79	91	105
126	1999									16	33	43	58	76	88	105
127	1998									13	28	38	53	72	86	103
129	1997										23	34	49	70	84	103
131	1996										20	30	45	66	81	102
133	1995										17	25	40	63	80	101
138	1994										14	22	37	61	79	104
140	1993											20	34	57	76	102
143	1992											17	30	54	74	102
146	1991												28	51	72	101
149	1990												25	48	69	100
154	1989												23	45	68	102
161	1988												21	43	66	103
168	1987													40	64	104
171	1986													38	62	103
174	1985													35	59	101
178	1984													32	55	100
182	1983													29	53	98
186	1982													28	50	97
195	1981														49	98
215	1980														49	101
240	1979														50	110
264	1978														50	114
287	1977														52	121
308	1976														52	120
326	1975														49	124
380	1974															137
449	1973															153

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>
2012	85	92	89	92
2011	70	84	79	84
2010	56	78	70	78
2009	42	69	58	69
2008	29	60	47	60
2007	20	54	39	54
2006	12	45	29	45
2005	12	38	22	38
2004	12	31	16	31
2003	12	25	12	25
2002	12	19	12	19
2001	12	14	12	14
2000	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>
2012	54	73
2011	39	47
2010	24	30
2009	15	19
2008	10	12
2007	6	8
2006	4	5
2005	2	3
2004	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>
2012	91	93
2011	84	89
2010	77	84
2009	69	76
2008	61	70
2007	53	64
2006	46	59
2005	39	53
2004	33	48
2003	26	41
2002	21	34
2001	15	28
2000	14	22
1999		18
1998		14

<b>TABLE CE Copier Equipment</b>	
<b>Year</b>	<b>CE1</b>
2012	58
2011	47
2010	32
2009	28
2008	23
2007	19
2006	15
2005	13
2004	10
2003	10
2002	10

<b>TABLE OP Offset Lithographic Printing Presses</b>	
<b>Year</b>	<b>OP1</b>
2012	91
2011	82
2010	74
2009	66
2008	58
2007	50
2006	43
2005	37
2004	31
2003	23
2002	20
2001	17
2000	13
1999	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.**

<b>TABLE F</b>						
<b>Agricultural Equipment</b>						
		<b>FNU</b>	<b>FAV</b>	<b>FUS</b>	<b>FDY</b>	<b>FWM</b>
		<b>new</b>	<b>average</b>	<b>used</b>	<b>dairy</b>	<b>wind</b>
<b>TREND</b>	<b>YEAR</b>	<b>F1</b>	<b>F2</b>	<b>F3</b>	<b>F15</b>	<b>F25</b>
100	2012	78	85	92	95	98
102	2011	71	78	84	92	97
105	2010	67	74	79	88	98
107	2009	62	67	73	85	96
111	2008	58	63	69	81	97
116	2007	55	60	65	78	99
120	2006	50	55	60	74	98
123	2005	47	52	55	69	97
129	2004	44	48	52	66	98
133	2003	40	44	48	60	97
135	2002	36	41	43	54	95
137	2001	34	38	41	48	92
139	2000	32	36	39	42	88
141	1999	31	34	37	37	85
142	1998	28	31	33	31	81
144	1997	26	29	30	26	78
146	1996			28	22	73
150	1995			26	20	71
156	1994				17	69
160	1993					66
165	1992					63
170	1991					60
176	1990					56
182	1989					53
190	1988					51
195	1987					47
196	1986					43
197	1985					39
198	1984					36
204	1983					33
214	1982					32

**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	2012	74	83	91
104	2011	69	77	84
108	2010	65	72	80
108	2009	59	67	73
111	2008	57	63	69
115	2007	54	61	67
117	2006	49	55	61
122	2005	46	52	57
130	2004	46	51	56
134	2003	42	47	51
136	2002	38	42	46
138	2001	36	40	44
139	2000	33	38	40
140	1999	31	35	38
142	1998	28	33	36
145	1997	28	30	33
147	1996	24	26	29
151	1995	20	23	26
154	1994	18	20	20
156	1993	17	17	17
160	1992			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>
2012	1.02000	102
2011	1.04040	104
2010	1.04823	105
2009	1.04574	105
2008	1.06666	107
2007	1.08799	109
2006	1.10975	111
2005	1.13195	113
2004	1.15459	115
2003	1.17614	118
2002	1.19966	120
2001	1.22366	122
2000	1.24813	125
1999	1.27308	127
1998	1.29666	130
1997	1.32260	132
1996	1.34903	135
1995	1.36403	136
1994	1.38028	138
1993	1.40787	141
1992	1.43603	144
1991	1.46475	146
1990	1.49404	149
1989	1.52393	152
1988	1.55440	155
1987	1.58549	159
1986	1.61721	162
1985	1.64955	165
1984	1.68254	168
1983	1.69937	170
1982	1.73335	173
1981	1.76802	177
1980	1.80338	180

<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>
2012	78	91
2011	61	83
2010	46	76
2009	34	68
2008	25	59
2007	18	52
2006	12	44
2005	8	37
2004		30
2003		24
2002		19
2001		14
2000		13

<b>TABLE V</b>		
<b>Vending Tables</b>		
	<b>VIDEO</b>	<b>VENDING</b>
<b>YEAR</b>	<b>V4</b>	<b>V8</b>
2012	75	89
2011	52	79
2010	32	70
2009	17	57
2008	10	48
2007		38
2006		30
2005		22
2004		17
2003		14

<b>TABLE T</b>				
<b>Straight Line Depreciation</b>				
<b>YEAR</b>	<b>T4</b>	<b>T5</b>	<b>T6</b>	<b>T7</b>
2012	75	80	83	86
2011	50	60	67	71
2010	25	40	50	57
2009	20	20	33	43
2008			20	29
2007				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**

5.5% 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													
2012	67	75	81	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99	2012													
2011	37	52	62	68	73	77	80	82	84	86	87	89	90	91	92	93	94	95	97	97	98	2011													
2010	16	32	44	53	60	66	70	73	76	79	81	83	84	87	88	90	91	93	95	96	97	2010													
2009	10	17	29	39	48	54	60	65	68	72	74	77	79	82	84	86	88	90	93	95	96	2009													
2008		10	17	27	36	44	50	56	60	64	68	71	73	77	79	82	85	87	91	93	95	2008													
2007			10	18	26	34	41	47	52	57	61	64	67	72	75	78	81	85	89	92	94	2007													
2006				11	18	25	33	39	45	50	54	58	62	68	70	74	78	82	87	90	92	2006													
2005				10	12	18	25	32	38	43	48	52	56	63	65	70	74	79	84	88	91	2005													
2004					10	13	19	25	31	37	42	46	51	58	61	66	70	76	82	87	90	2004													
2003						10	14	19	25	30	36	41	45	53	56	62	67	73	80	85	88	2003													
2002							10	15	20	25	30	35	40	48	52	58	63	70	78	83	87	2002													
2001								11	16	20	25	30	35	43	47	54	59	67	75	81	86	2001													
2000								10	12	16	21	25	30	38	43	50	56	63	73	79	84	2000													
1999									10	13	17	21	26	34	38	46	52	60	70	77	83	1999													
1998										10	14	18	22	30	34	42	48	57	68	75	81	1998													
1997											11	14	18	26	30	38	45	54	65	73	80	1997													
1996												12	15	23	26	34	41	50	62	71	78	1996													
1995													10	13	19	23	30	37	47	60	69	76	1995												
1994														10	16	20	27	34	44	57	67	75	1994												
1993															14	17	24	31	41	54	65	73	1993												
1992																12	15	21	28	38	52	63	71	1992											
1991																	13	19	25	35	49	60	69	1991											
1990																		11	17	22	32	46	58	67	1990										
1989																			15	20	29	44	56	66	1989										
1988																				13	18	27	41	54	64	1988									
1987																					16	24	38	51	62	1987									
1986																						14	22	36	49	60	1986								
1985																							13	20	34	47	58	1985							
1984																								18	31	44	56	1984							
1983																									16	29	42	54	1983						
1982																										15	27	40	52	1982					
1981																											25	38	50	1981					
1980																												23	36	47	1980				
1979																													21	34	46	1979			
1978																														19	32	43	1978		
1977																														18	29	42	1977		
1976																															17	27	39	1976	
1975																															15	26	38	1975	
1974																																24	36	1974	
1973																																	23	34	1973

**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>
2012	5	10	20	30	40	50	60	70	80	90	100
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

<b>TABLE 40</b>		
<b>Bank Vault Doors</b>		
		<b>TABLE 40</b>
<b>TREND</b>	<b>YEAR</b>	<b>40</b>
100	2012	99
103	2011	101
106	2010	103
106	2009	102
109	2008	104
112	2007	105
118	2006	109
123	2005	112
131	2004	118
135	2003	119
137	2002	119
138	2001	119
139	2000	117
142	1999	118
142	1998	115
143	1997	114
145	1996	113
148	1995	112
152	1994	114
157	1993	115
160	1992	114
163	1991	112
166	1990	111
170	1989	112
179	1988	115
187	1987	116
190	1986	114
192	1985	111
195	1984	109
201	1983	109
205	1982	107
214	1981	107
235	1980	110
256	1979	118
280	1978	120
301	1977	126
316	1976	123
335	1975	127
370	1974	133
425	1973	145

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