

# 2014 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	2013	67	76	81	85	87	89	91	92	94	95	96	97	98	99	99
101	2012	38	53	63	70	75	79	82	84	88	91	93	95	97	98	99
104	2011	18	33	47	56	63	70	74	78	83	88	92	95	98	99	102
107	2010	11	18	31	43	52	60	65	71	78	86	89	93	97	101	104
106	2009		11	19	30	39	48	55	60	70	80	84	89	94	98	102
109	2008			11	20	29	38	46	53	64	75	81	87	94	98	104
113	2007				12	21	29	38	46	59	72	79	86	95	101	106
119	2006				12	15	23	31	39	54	69	77	86	96	104	111
124	2005					12	17	25	32	47	66	74	86	97	105	114
132	2004						13	20	26	42	62	73	86	99	110	120
136	2003							15	22	35	57	68	83	99	109	121
138	2002								17	30	51	62	79	97	108	121
139	2001								14	24	44	57	72	92	106	121
140	2000									20	38	50	67	88	104	120
143	1999									16	33	46	63	86	102	120
143	1998										27	40	57	82	99	119
144	1997										23	35	53	78	95	117
146	1996										20	31	48	74	93	117
149	1995										16	27	43	70	91	116
153	1994											23	40	67	89	118
158	1993											21	36	65	88	119
161	1992												34	61	85	118
164	1991												30	57	82	118
167	1990												27	53	80	117
171	1989												24	50	77	116
180	1988													49	76	119
188	1987													45	75	120
191	1986													42	71	120
193	1985													39	66	116
196	1984													35	63	116
202	1983													34	61	113
206	1982														58	111
215	1981														56	112
237	1980														57	119
258	1979														57	124
281	1978														59	129
303	1977														58	133
318	1976														54	134
337	1975															135
372	1974															141

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	2013	67	76	81	85	87	89	91	92	94	95	96	97	98	99	99
101	2012	38	53	63	70	75	79	82	84	88	91	93	95	97	98	99
103	2011	18	33	46	56	63	69	73	77	82	88	91	94	97	98	101
105	2010	9	18	30	42	51	59	64	69	77	84	87	91	96	99	102
105	2009		9	19	29	39	47	55	60	69	79	83	88	93	97	101
106	2008			11	19	29	37	45	52	63	73	78	85	91	95	101
111	2007				12	21	29	38	46	58	71	78	84	93	99	104
114	2006				10	15	22	30	38	51	66	74	82	92	99	106
117	2005					11	16	23	30	44	62	70	81	91	99	108
121	2004						12	18	24	39	57	67	79	91	100	110
125	2003							14	20	33	53	63	76	91	100	111
126	2002								15	28	47	57	72	88	98	111
126	2001								11	21	40	52	66	83	96	110
126	2000									18	34	45	60	79	93	108
128	1999									14	29	41	56	77	91	108
128	1998										24	36	51	73	88	106
130	1997										21	31	48	70	86	105
132	1996										18	28	44	67	84	106
135	1995										15	24	39	63	82	105
139	1994											21	36	61	81	107
142	1993											18	33	58	80	107
145	1992												30	55	77	106
147	1991												26	51	74	106
151	1990												24	48	72	106
156	1989												22	45	70	106
163	1988													44	68	108
169	1987													41	68	108
172	1986													38	64	108
175	1985													35	60	105
179	1984													32	57	106
184	1983													31	55	103
187	1982														52	101
198	1981														51	103
218	1980														52	109
243	1979														53	117
267	1978														56	123
291	1977														55	128
311	1976														53	131
330	1975															132
385	1974															146

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>
2013	85	92	89	92
2012	70	84	79	84
2011	56	77	69	77
2010	42	69	59	69
2009	29	60	47	60
2008	19	52	37	52
2007	12	44	29	44
2006	11	38	22	38
2005	11	30	15	30
2004	11	24	12	24
2003	11	19	12	19
2002	11	14	12	14
2001	11	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>
2013	54	73
2012	39	47
2011	24	30
2010	15	19
2009	10	12
2008	6	8
2007	4	5
2006	2	3
2005	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>
2013	92	94
2012	84	88
2011	78	83
2010	71	78
2009	60	70
2008	53	64
2007	46	59
2006	39	54
2005	32	47
2004	26	42
2003	22	35
2002	17	30
2001	14	24
2000		20
1999		16

<b>TABLE CE Copier Equipment</b>	
<b>Year</b>	<b>CE1</b>
2013	58
2012	47
2011	32
2010	28
2009	23
2008	19
2007	15
2006	13
2005	10
2004	10
2003	10

<b>TABLE OP Offset Lithographic Printing Presses</b>	
<b>Year</b>	<b>OP1</b>
2013	91
2012	82
2011	74
2010	66
2009	58
2008	50
2007	43
2006	37
2005	31
2004	23
2003	20
2002	17
2001	13
2000	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	2013	78	85	92	95	98
101	2012	71	77	83	91	97
103	2011	66	72	77	88	97
106	2010	61	67	72	85	96
108	2009	56	62	67	81	96
112	2008	53	58	63	77	96
117	2007	49	54	59	75	98
121	2006	46	51	54	70	98
124	2005	42	46	50	66	97
130	2004	39	43	47	61	98
134	2003	36	40	43	56	98
136	2002	34	38	41	50	95
138	2001	32	36	39	44	91
140	2000	31	34	36	38	88
142	1999	28	31	33	33	85
143	1998	26	29	30	27	82
145	1997			28	23	78
147	1996			25	21	75
151	1995				17	71
158	1994					70
162	1993					66
167	1992					63
172	1991					60
177	1990					57
183	1989					53
191	1988					52
197	1987					47
198	1986					44
199	1985					40
200	1984					36
206	1983					35

**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	2013	74	83	91
103	2012	68	76	83
107	2011	64	72	79
110	2010	61	68	75
111	2009	57	63	69
114	2008	54	60	66
118	2007	50	55	61
120	2006	46	52	56
125	2005	44	49	54
133	2004	41	47	51
138	2003	39	43	47
140	2002	36	41	45
142	2001	34	38	41
142	2000	31	36	38
143	1999	29	33	36
145	1998	28	30	33
148	1997	24	27	30
151	1996	20	23	26
154	1995	18	20	20
158	1994	17	17	17
160	1993			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>
2013	1.00454	100
2012	1.02463	102
2011	1.04512	105
2010	1.05298	105
2009	1.05048	105
2008	1.07150	107
2007	1.09292	109
2006	1.11478	111
2005	1.13708	114
2004	1.15983	116
2003	1.18147	118
2002	1.20510	121
2001	1.22921	123
2000	1.25379	125
1999	1.27885	128
1998	1.30254	130
1997	1.32860	133
1996	1.35515	136
1995	1.37022	137
1994	1.38654	139
1993	1.41426	141
1992	1.44254	144
1991	1.47139	147
1990	1.50082	150
1989	1.53084	153
1988	1.56145	156
1987	1.59268	159
1986	1.62455	162
1985	1.65703	166
1984	1.69017	169
1983	1.70708	171
1982	1.74121	174
1981	1.77604	178

<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>
2013	78	92
2012	61	84
2011	46	77
2010	34	69
2009	25	60
2008	18	52
2007	12	46
2006	8	38
2005		30
2004		24
2003		20
2002		15
2001		13

<b>TABLE V</b>		
<b>Vending Tables</b>		
	<b>VIDEO</b>	<b>VENDING</b>
<b>YEAR</b>	<b>V4</b>	<b>V8</b>
2013	76	89
2012	52	79
2011	32	70
2010	17	60
2009	8	48
2008		38
2007		29
2006		23
2005		17
2004		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>
2013	75	80	83	86
2012	50	60	67	71
2011	25	40	50	57
2010	20	20	33	43
2009			20	29
2008				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																																							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																	
2013	67	76	81	85	87	89	91	92	93	94	94	95	95	96	96	97	97	98	99	99	99	2013																	
2012	38	52	62	69	74	78	81	83	85	87	88	89	90	92	93	94	95	96	97	98	98	2012																	
2011	17	32	45	54	61	67	71	75	78	80	82	84	85	88	89	91	92	94	95	97	98	2011																	
2010	6	17	29	40	49	56	61	66	70	73	76	78	80	83	85	87	89	91	94	96	97	2010																	
2009		8	18	28	37	45	52	57	62	66	69	72	75	79	81	84	86	89	92	94	96	2009																	
2008			10	18	27	35	42	49	54	59	63	66	69	74	76	80	83	86	90	93	95	2008																	
2007				11	19	26	34	41	46	52	56	60	64	70	72	76	80	84	89	92	94	2007																	
2006				7	13	19	26	33	39	45	50	54	58	65	68	72	76	81	87	90	93	2006																	
2005					8	14	20	26	32	38	44	48	53	60	63	69	73	78	85	89	92	2005																	
2004						10	15	20	26	32	37	43	47	55	59	65	70	75	83	87	91	2004																	
2003							11	16	21	26	32	37	42	50	54	61	66	73	80	86	89	2003																	
2002								12	16	22	27	32	37	45	49	57	62	70	78	84	88	2002																	
2001								9	13	17	22	27	32	41	45	52	59	66	76	82	87	2001																	
2000									10	14	18	23	27	36	40	48	55	63	74	81	86	2000																	
1999										11	15	19	23	32	36	44	51	60	71	79	84	1999																	
1998											12	16	19	28	32	40	48	57	69	77	83	1998																	
1997												13	16	24	28	37	44	54	66	75	81	1997																	
1996													10	14	21	25	33	40	51	64	73	80	1996																
1995														11	18	22	29	37	47	61	71	78	1995																
1994															15	19	26	33	44	58	69	77	1994																
1993																13	16	23	30	41	56	67	75	1993															
1992																	14	21	28	38	53	65	73	1992															
1991																	12	18	24	35	50	62	72	1991															
1990																		16	22	32	48	60	70	1990															
1989																			14	19	29	45	58	68	1989														
1988																				18	27	42	56	66	1988														
1987																				15	24	40	53	64	1987														
1986																				14	22	37	51	63	1986														
1985																					20	34	49	60	1985														
1984																					18	32	46	59	1984														
1983																					17	30	44	56	1983														
1982																						28	42	54	1982														
1981																						26	40	52	1981														
1980																						24	38	50	1980														
1979																						22	35	48	1979														
1978																						21	33	46	1978														
1977																						19	31	44	1977														
1976																						17	29	42	1976														
1975																							27	40	1975														
1974																							26	38	1974														

**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>
2013	5	10	20	30	40	50	60	70	80	90	100
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

<b>TABLE 40</b>		
<b>Bank Vault Doors</b>		
		<b>TABLE 40</b>
<b>TREND</b>	<b>YEAR</b>	<b>40</b>
100	2013	99
101	2012	99
104	2011	102
107	2010	104
106	2009	102
109	2008	104
113	2007	106
119	2006	111
124	2005	114
132	2004	120
136	2003	121
138	2002	121
139	2001	121
140	2000	120
143	1999	120
143	1998	119
144	1997	117
146	1996	117
149	1995	116
153	1994	118
158	1993	119
161	1992	118
164	1991	118
167	1990	117
171	1989	116
180	1988	119
188	1987	120
191	1986	120
193	1985	116
196	1984	116
202	1983	113
206	1982	111
215	1981	112
237	1980	119
258	1979	124
281	1978	129
303	1977	133
318	1976	134
337	1975	135
372	1974	141

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