

# 2015 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	2014	67	75	81	84	87	89	90	91	93	95	96	97	98	98	99
102	2013	38	53	63	69	74	79	82	85	88	92	93	95	97	99	100
103	2012	16	33	45	55	62	68	72	76	81	87	90	93	96	98	100
105	2011	11	18	30	41	50	58	63	68	76	83	86	90	95	98	101
109	2010		11	19	29	39	48	56	61	71	80	85	89	96	99	104
108	2009			11	19	28	37	44	52	62	73	79	85	92	96	102
111	2008				12	20	29	37	43	56	69	75	83	91	97	103
115	2007				12	14	22	29	37	49	66	72	82	91	98	105
121	2006					12	16	23	30	45	62	70	81	92	100	109
125	2005						13	18	25	39	56	66	79	91	101	111
134	2004							13	20	34	54	64	78	94	105	118
138	2003								15	29	48	61	75	92	105	119
140	2002								14	22	42	55	70	90	102	119
141	2001									18	37	49	65	86	100	117
142	2000									16	31	43	60	82	97	116
145	1999										26	39	55	78	96	116
145	1998										22	33	51	74	91	115
146	1997										19	28	45	70	89	112
149	1996										16	25	42	67	86	112
151	1995											21	38	62	83	112
156	1994											19	34	59	83	112
161	1993												31	56	81	113
164	1992												28	52	77	112
166	1991												25	50	75	110
170	1990												22	46	71	111
174	1989													44	68	110
183	1988													42	68	112
191	1987													38	65	113
194	1986													37	62	111
196	1985													33	59	108
199	1984													30	54	105
205	1983														51	105
210	1982														50	101
219	1981														48	103
241	1980														48	106
262	1979														50	113
286	1978														49	114
308	1977														46	120
323	1976															120
343	1975															120

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	2014	67	75	81	84	87	89	90	91	93	95	96	97	98	98	99
102	2013	38	53	63	69	74	79	82	85	88	92	93	95	97	99	100
102	2012	16	33	45	54	61	67	71	75	81	86	89	92	95	97	99
104	2011	9	18	30	41	50	57	62	68	75	82	85	89	94	97	100
106	2010		10	18	29	38	47	54	59	69	77	83	87	93	96	101
107	2009			11	19	28	36	44	51	61	73	78	85	91	95	101
108	2008				12	19	28	36	42	54	67	73	81	89	94	100
112	2007				10	13	21	28	36	48	64	71	80	88	95	102
115	2006					10	15	22	29	43	59	67	77	87	95	104
119	2005						11	17	24	37	54	63	75	87	96	106
123	2004							12	18	31	49	59	71	86	96	108
127	2003								14	27	44	56	69	85	97	109
127	2002								11	20	38	50	64	81	93	108
128	2001									17	33	45	59	78	91	106
128	2000									14	28	38	54	74	87	105
129	1999										23	35	49	70	85	103
131	1998										20	30	46	67	83	103
132	1997										17	25	41	63	81	102
134	1996										15	23	38	60	78	101
136	1995											19	34	56	75	101
141	1994											17	31	54	75	102
144	1993												27	50	72	101
147	1992												25	47	69	100
149	1991												22	45	67	98
153	1990												20	41	64	99
158	1989													40	62	100
165	1988													38	61	101
172	1987													34	58	101
175	1986													33	56	100
178	1985													30	53	98
182	1984													27	49	96
186	1983														47	95
190	1982														46	91
200	1981														44	94
220	1980														44	97
246	1979														47	106
271	1978														46	108
295	1977														44	115
315	1976															117
334	1975															117

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>
2014	85	92	89	92
2013	70	85	80	85
2012	55	77	68	77
2011	42	69	58	69
2010	30	60	48	60
2009	19	52	37	52
2008	12	43	28	43
2007	11	37	21	37
2006	11	30	15	30
2005	11	24	12	24
2004	11	18	12	18
2003	11	14	12	14
2002	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>
2014	54	73
2013	39	47
2012	24	30
2011	15	19
2010	10	12
2009	6	8
2008	4	5
2007	2	3
2006	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>
2014	91	93
2013	85	88
2012	76	81
2011	68	76
2010	61	71
2009	52	62
2008	43	56
2007	37	49
2006	30	45
2005	25	39
2004	20	34
2003	15	29
2002	14	22
2001		18
2000		16

<b>TABLE CE Copier Equipment</b>	
<b>Year</b>	<b>CE1</b>
2014	58
2013	47
2012	32
2011	28
2010	23
2009	19
2008	15
2007	13
2006	10
2005	10
2004	10

<b>TABLE OP Offset Lithographic Printing Presses</b>	
<b>Year</b>	<b>OP1</b>
2014	91
2013	82
2012	74
2011	66
2010	58
2009	50
2008	43
2007	37
2006	31
2005	23
2004	20
2003	17
2002	13
2001	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	2014	78	85	92	95	98
102	2013	71	78	84	92	97
103	2012	66	72	77	87	96
105	2011	61	66	71	83	95
108	2010	56	62	67	79	95
110	2009	52	57	62	75	94
114	2008	48	52	57	71	93
120	2007	46	50	54	68	95
123	2006	42	46	49	63	93
126	2005	38	42	45	57	92
133	2004	36	40	43	53	93
137	2003	34	38	41	48	92
139	2002	32	36	39	42	89
141	2001	31	34	37	37	86
143	2000	29	31	33	31	83
145	1999	26	29	30	26	78
146	1998			28	22	74
148	1997			25	19	71
150	1996				17	68
154	1995					63
161	1994					61
165	1993					58
170	1992					54
175	1991					53
181	1990					49
187	1989					47
195	1988					45
201	1987					40
202	1986					38
203	1985					35
204	1984					31

**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	2014	74	83	91
102	2013	67	75	83
104	2012	62	70	77
109	2011	60	68	74
112	2010	57	64	69
112	2009	53	59	65
116	2008	49	55	60
119	2007	45	51	56
122	2006	43	48	52
127	2005	39	44	48
135	2004	38	42	46
140	2003	36	41	45
142	2002	34	38	41
144	2001	32	36	39
144	2000	29	33	36
146	1999	28	31	34
148	1998	24	27	30
151	1997	20	23	26
153	1996	18	20	20
157	1995	17	17	17
160	1994			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>
2014	1.01998	102
2013	1.02461	102
2012	1.04510	105
2011	1.06600	107
2010	1.07401	107
2009	1.07146	107
2008	1.09290	109
2007	1.11475	111
2006	1.13705	114
2005	1.15979	116
2004	1.18300	118
2003	1.20507	121
2002	1.22917	123
2001	1.25376	125
2000	1.27884	128
1999	1.30440	130
1998	1.32856	133
1997	1.35514	136
1996	1.38222	138
1995	1.39759	140
1994	1.41424	141
1993	1.44251	144
1992	1.47136	147
1991	1.50078	150
1990	1.53080	153
1989	1.56142	156
1988	1.59264	159
1987	1.62450	162
1986	1.65700	166
1985	1.69013	169
1984	1.72393	172
1983	1.74118	174
1982	1.77599	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>
2014	78	91
2013	61	85
2012	46	75
2011	34	68
2010	25	59
2009	18	51
2008	12	42
2007	8	36
2006		29
2005		24
2004		18
2003		14
2002		13

<b>TABLE V</b>		
<b>Vending Tables</b>		
	<b>VIDEO</b>	<b>VENDING</b>
<b>YEAR</b>	<b>V4</b>	<b>V8</b>
2014	75	89
2013	52	79
2012	32	68
2011	17	58
2010	8	48
2009		37
2008		29
2007		22
2006		16
2005		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>
2014	75	80	83	86
2013	50	60	67	71
2012	25	40	50	57
2011	20	20	33	43
2010			20	29
2009				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**

5.75% 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																	
2014	67	75	81	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99	2014																	
2013	37	52	62	68	73	77	80	83	85	86	88	89	90	91	92	93	94	95	97	97	98	2013																	
2012	16	32	44	53	60	66	70	74	77	79	81	83	84	87	88	90	91	93	95	96	97	2012																	
2011	6	17	29	39	48	55	60	65	69	72	75	77	79	82	84	86	88	90	93	95	96	2011																	
2010		8	17	27	36	44	51	56	61	65	68	71	73	78	79	82	85	88	91	93	95	2010																	
2009			10	18	26	34	41	48	53	57	61	65	68	73	75	79	82	85	89	92	94	2009																	
2008				11	18	26	33	39	45	50	55	59	62	68	70	75	78	82	87	90	93	2008																	
2007				7	12	19	25	32	38	43	48	53	57	63	66	71	75	79	85	89	91	2007																	
2006					8	13	19	25	31	37	42	47	51	58	61	67	71	76	83	87	90	2006																	
2005						9	14	20	25	31	36	41	45	53	57	63	67	73	81	85	89	2005																	
2004							10	15	20	25	30	35	40	48	52	58	64	70	78	84	88	2004																	
2003								11	16	21	25	30	35	44	47	54	60	67	76	82	86	2003																	
2002								9	12	16	21	25	30	39	43	50	56	64	73	80	85	2002																	
2001									9	13	17	22	26	35	39	46	53	61	71	78	83	2001																	
2000										11	14	18	22	30	34	42	49	58	68	76	82	2000																	
1999											11	15	18	27	30	38	45	54	66	74	80	1999																	
1998												12	15	23	27	35	42	51	63	72	79	1998																	
1997												10	13	19	24	31	38	48	61	70	77	1997																	
1996													11	17	20	28	35	45	58	68	75	1996																	
1995														14	18	25	31	41	55	66	74	1995																	
1994															12	15	22	28	38	53	64	72	1994																
1993																13	19	26	35	50	61	70	1993																
1992																11	17	23	32	47	59	68	1992																
1991																	15	20	30	45	57	66	1991																
1990																	13	18	27	42	55	65	1990																
1989																		16	25	39	52	63	1989																
1988																		14	23	37	50	61	1988																
1987																		13	20	34	48	59	1987																
1986																			19	32	45	57	1986																
1985																			17	30	43	55	1985																
1984																			15	27	41	53	1984																
1983																				25	38	51	1983																
1982																				24	36	48	1982																
1981																				22	34	47	1981																
1980																				20	32	44	1980																
1979																				19	30	43	1979																
1978																				17	28	40	1978																
1977																				15	26	39	1977																
1976																					25	37	1976																
1975																					23	35	1975																

**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>
2014	5	10	20	30	40	50	60	70	80	90	100
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

<b>TABLE 40</b>		
<b>Bank Vault Doors</b>		
		<b>TABLE 40</b>
<b>TREND</b>	<b>YEAR</b>	<b>40</b>
100	2014	99
102	2013	100
103	2012	100
105	2011	101
109	2010	104
108	2009	102
111	2008	103
115	2007	105
121	2006	109
125	2005	111
134	2004	118
138	2003	119
140	2002	119
141	2001	117
142	2000	116
145	1999	116
145	1998	115
146	1997	112
149	1996	112
151	1995	112
156	1994	112
161	1993	113
164	1992	112
166	1991	110
170	1990	111
174	1989	110
183	1988	112
191	1987	113
194	1986	111
196	1985	108
199	1984	105
205	1983	105
210	1982	101
219	1981	103
241	1980	106
262	1979	113
286	1978	114
308	1977	120
323	1976	120
343	1975	120

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