

# 2016 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)

### **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**

AGE:

YEAR	3	4	5	6	7	8	9	10	12	15	17	20	25	30	40
2015	67	75	81	84	87	89	90	91	93	95	96	97	98	98	99
2014	37	53	63	69	74	78	81	84	87	91	92	94	96	98	99
2013	16	33	45	55	62	68	72	76	81	87	90	93	96	98	100
2012	10	18	30	40	49	57	62	67	74	81	84	89	93	96	99
2011	10	11	18	29	38	47	54	59	69	77	83	87	93	96	101
2010		11	11	20	28	37	45	52	62	74	80	86	93	97	102
2009			11	12	20	28	36	43	55	68	74	82	89	95	101
2008				11	13	21	28	36	48	64	71	80	88	95	102
2007				11	12	15	22	29	43	59	67	78	88	96	104
2006					12	12	17	24	38	54	64	76	88	98	108
2005						12	13	19	32	50	60	73	88	98	111
2004							13	15	28	47	59	73	90	103	116
2003								14	22	42	54	70	89	101	118
2002								14	18	37	49	65	86	100	117
2001									16	31	43	60	82	97	116
2000									14	26	39	54	77	94	114
1999										22	34	51	74	92	115
1998										19	28	45	70	89	112
1997										16	25	41	66	85	110
1996										15	21	38	62	83	111
1995											18	33	58	81	109
1994											17	30	55	79	110
1993											15	28	52	76	110
1992												25	50	74	109
1991												22	45	70	109
1990												20	43	67	108
1989												17	40	65	107
1988													37	63	109
1987													36	61	109
1986													33	59	107
1985													30	53	104
1984													28	50	103
1983													24	50	99
1982													22	46	99
1981													20	44	97
1980														46	104
1979														45	106
1978														43	112
1977														43	115
1976														37	114

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

**TABLE B**  
**Industrial Machinery and Equipment**

AGE:

YEAR	3	4	5	6	7	8	9	10	12	15	17	20	25	30	40
2015	67	75	81	84	87	89	90	91	93	95	96	97	98	98	99
2014	37	53	63	69	74	78	81	84	87	91	92	94	96	98	99
2013	16	33	45	54	61	67	71	75	81	86	89	92	95	97	99
2012	9	18	30	40	49	57	62	67	74	81	84	89	93	96	99
2011	9	9	18	28	38	46	54	59	68	77	82	86	92	96	100
2010		9	11	19	28	37	44	52	62	73	79	85	92	96	102
2009			10	12	19	28	35	42	54	66	73	80	88	93	100
2008				10	13	21	27	35	47	62	69	77	86	93	99
2007				10	10	15	21	28	42	58	66	76	86	94	102
2006					10	10	16	23	36	52	61	73	85	94	103
2005						10	12	18	30	48	57	69	83	93	105
2004							11	14	26	43	55	67	83	94	107
2003								12	20	38	50	64	82	93	109
2002								12	17	33	45	59	78	91	106
2001									14	28	38	54	74	87	105
2000									12	23	35	49	70	85	103
1999										20	30	46	66	82	103
1998										17	25	41	63	80	101
1997										15	23	37	60	77	100
1996										12	19	34	55	74	100
1995											17	30	52	73	99
1994											15	27	50	71	99
1993											12	25	46	68	99
1992												22	44	67	98
1991												20	41	63	98
1990												18	39	60	97
1989												15	37	59	97
1988												14	33	56	98
1987													33	55	99
1986													30	53	97
1985													27	48	95
1984													25	46	93
1983													21	45	90
1982													20	42	90
1981													16	40	89
1980														42	95
1979														42	99
1978														41	106
1977														41	110
1976														35	111

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>
2015	85	92	89	92
2014	70	84	79	84
2013	55	77	68	77
2012	41	68	58	68
2011	29	60	47	60
2010	19	53	38	53
2009	12	43	28	43
2008	11	36	21	36
2007	11	29	15	29
2006	11	23	12	23
2005	11	18	12	18
2004	11	14	12	14
2003	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>
2015	54	73
2014	39	47
2013	24	30
2012	15	19
2011	10	12
2010	6	8
2009	4	5
2008	2	3
2007	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>
2015	91	93
2014	84	87
2013	76	81
2012	67	74
2011	59	69
2010	52	62
2009	43	55
2008	36	48
2007	29	43
2006	24	38
2005	19	32
2004	15	28
2003	14	22
2002	14	18
2001		16
2000		14

<b>TABLE CE Copier Equipment</b>	
<b>Year</b>	<b>CE1</b>
2015	58
2014	47
2013	32
2012	28
2011	23
2010	19
2009	15
2008	13
2007	10
2006	10
2005	10

<b>TABLE OP Offset Lithographic Printing Presses</b>	
<b>Year</b>	<b>OP1</b>
2015	91
2014	82
2013	74
2012	66
2011	58
2010	50
2009	43
2008	37
2007	31
2006	23
2005	20
2004	17
2003	13
2002	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**

	<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>YEAR</b>	<b>F1</b>	<b>F2</b>	<b>F3</b>	<b>F15</b>	<b>F25</b>
2015	78	85	92	95	98
2014	71	77	83	91	96
2013	66	72	77	87	96
2012	60	66	71	82	94
2011	55	60	66	77	93
2010	51	57	61	74	93
2009	47	51	56	69	91
2008	44	48	52	66	91
2007	41	44	48	61	91
2006	37	41	45	56	91
2005	34	38	41	51	89
2004	34	38	40	47	90
2003	32	36	39	41	88
2002	31	34	36	36	85
2001	28	31	33	31	82
2000	26	29	30	26	78
1999			28	22	74
1998			25	19	71
1997				16	67
1996					62
1995					59
1994					57
1993					53
1992					51
1991					48
1990					46
1989					43
1988					39
1987					38
1986					35
1985					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>YEAR</b>	<b>G1</b>	<b>G2</b>	<b>G3</b>
2015	74	83	91
2014	67	75	82
2013	62	69	76
2012	58	66	72
2011	56	63	68
2010	54	60	66
2009	48	54	59
2008	44	50	55
2007	42	47	52
2006	38	43	47
2005	36	40	44
2004	36	40	44
2003	34	38	41
2002	32	36	39
2001	29	34	37
2000	28	31	34
1999	24	27	30
1998	20	23	26
1997	18	20	20
1996	17	17	17
1995			14

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

<b>TABLE P13 Proposition 13 Index Factor</b>		
<b>YEAR</b>	<b>INDEX</b>	<b>P13</b>
2015	1.01525	102
2014	1.03553	104
2013	1.04023	104
2012	1.06103	106
2011	1.08225	108
2010	1.09038	109
2009	1.08779	109
2008	1.10956	111
2007	1.13174	113
2006	1.15439	115
2005	1.17747	118
2004	1.20104	120
2003	1.22344	122
2002	1.24791	125
2001	1.27287	127
2000	1.29834	130
1999	1.32429	132
1998	1.34882	135
1997	1.37580	138
1996	1.40329	140
1995	1.41890	142
1994	1.43580	144
1993	1.46450	146
1992	1.49379	149
1991	1.52366	152
1990	1.55414	155
1989	1.58523	159
1988	1.61692	162
1987	1.64927	165
1986	1.68226	168
1985	1.71590	172
1984	1.75021	175
1983	1.76773	177

<b>TABLE SC Semiconductor Manufacturing</b>		
	<b>M&amp;E</b>	<b>FIXTURE</b>
<b>YEAR</b>	<b>SC1</b>	<b>SC2</b>
2015	78	91
2014	61	84
2013	46	75
2012	34	67
2011	25	59
2010	18	52
2009	12	42
2008	8	35
2007		28
2006		23
2005		18
2004		14
2003		13

<b>TABLE V Vending Tables</b>		
	<b>VIDEO</b>	<b>VENDING</b>
<b>YEAR</b>	<b>V4</b>	<b>V8</b>
2015	75	89
2014	52	78
2013	32	68
2012	17	57
2011	8	47
2010		37
2009		28
2008		21
2007		15
2006		12
2005		12

<b>TABLE SM Slot Machines</b>		
TABLE SM1 Electronic Slot Machines		
TABLE SM2 Mechanical Slot Machines & Other Gaming Equipment		
<b>Year</b>	<b>SM1</b>	<b>SM2</b>
2015	71	87
2014	52	76
2013	37	66
2012	27	58
2011	20	52
2010	13	45
2009	5	40
2008	5	36
2007		32
2006		29
2005		25
2004		20
2003		17
2002		12
2001		7
2000		7

<b>TABLE TB Set Top Boxes</b>	
<b>Year</b>	<b>TB1</b>
2015	68
2014	47
2013	31
2012	19
2011	11
2010	6
2009	2
2008	2

**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																	
2015	67	75	81	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99	2015																	
2014	37	52	62	68	73	77	80	83	85	86	88	89	90	91	92	93	94	95	97	97	98	2014																	
2013	16	32	44	53	60	66	70	74	77	79	81	83	84	87	88	90	91	93	95	96	97	2013																	
2012	10	17	29	39	48	55	60	65	69	72	75	77	79	82	84	86	88	90	93	95	96	2012																	
2011		10	17	27	36	44	51	56	61	65	68	71	73	78	79	82	85	88	91	93	95	2011																	
2010			10	18	26	34	41	48	53	57	61	65	68	73	75	79	82	85	89	92	94	2010																	
2009				11	18	26	33	39	45	50	55	59	62	68	70	75	78	82	87	90	93	2009																	
2008				10	12	19	25	32	38	43	48	53	57	63	66	71	75	79	85	89	91	2008																	
2007					10	13	19	25	31	37	42	47	51	58	61	67	71	76	83	87	90	2007																	
2006						10	14	20	25	31	36	41	45	53	57	63	67	73	81	85	89	2006																	
2005							10	15	20	25	30	35	40	48	52	58	64	70	78	84	88	2005																	
2004								11	16	21	25	30	35	44	47	54	60	67	76	82	86	2004																	
2003								10	12	16	21	25	30	39	43	50	56	64	73	80	85	2003																	
2002									10	13	17	22	26	35	39	46	53	61	71	78	83	2002																	
2001										11	14	18	22	30	34	42	49	58	68	76	82	2001																	
2000											11	15	18	27	30	38	45	54	66	74	80	2000																	
1999												12	15	23	27	35	42	51	63	72	79	1999																	
1998												10	13	19	24	31	38	48	61	70	77	1998																	
1997													11	17	20	28	35	45	58	68	75	1997																	
1996														14	18	25	31	41	55	66	74	1996																	
1995														12	15	22	28	38	53	64	72	1995																	
1994															13	19	26	35	50	61	70	1994																	
1993															11	17	23	32	47	59	68	1993																	
1992																15	20	30	45	57	66	1992																	
1991																13	18	27	42	55	65	1991																	
1990																	16	25	39	52	63	1990																	
1989																	14	23	37	50	61	1989																	
1988																	13	20	34	48	59	1988																	
1987																		19	32	45	57	1987																	
1986																		17	30	43	55	1986																	
1985																		15	27	41	53	1985																	
1984																			25	38	51	1984																	
1983																			24	36	48	1983																	
1982																			22	34	47	1982																	
1981																			20	32	44	1981																	
1980																			19	30	43	1980																	
1979																			17	28	40	1979																	
1978																			15	26	39	1978																	
1977																				25	37	1977																	
1976																				23	35	1976																	

**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>
2015	5	10	20	30	40	50	60	70	80	90	100
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

<b>TABLE 40</b>	
<b>Bank Vault Doors</b>	
<b>YEAR</b>	<b>TABLE 40</b>
2015	99
2014	99
2013	100
2012	99
2011	101
2010	102
2009	101
2008	102
2007	104
2006	108
2005	111
2004	116
2003	118
2002	117
2001	116
2000	114
1999	115
1998	112
1997	110
1996	111
1995	109
1994	110
1993	110
1992	109
1991	109
1990	108
1989	107
1988	109
1987	109
1986	107
1985	104
1984	103
1983	99
1982	99
1981	97
1980	104
1979	106
1978	112
1977	115
1976	114

<b>TABLE T</b>				
<b>Straight Line Depreciation</b>				
<b>YEAR</b>	<b>T4</b>	<b>T5</b>	<b>T6</b>	<b>T7</b>
2015	75	80	83	86
2014	50	60	67	71
2013	25	40	50	57
2012	20	20	33	43
2011			20	29
2010				14

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