

# 2019 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	2018	67	75	80	84	87	89	90	91	93	95	96	97	98	98	99
104	2017	38	54	63	71	76	80	83	85	89	93	95	97	99	100	102
106	2016	17	34	47	56	64	69	74	77	84	89	92	94	99	101	103
106	2015	11	18	31	41	50	57	64	68	75	83	87	91	95	99	102
107	2014	11	11	18	29	39	47	54	59	68	78	82	88	93	97	101
108	2013		11	11	18	28	37	44	51	62	72	78	84	91	95	100
109	2012			11	12	20	27	35	43	55	66	73	81	88	94	100
112	2011				11	13	20	28	35	48	63	69	78	87	94	102
115	2010				11	12	15	22	29	41	58	66	76	86	94	102
115	2009					12	12	16	22	35	52	60	70	83	91	101
118	2008						12	12	18	30	46	55	67	81	91	103
122	2007							12	13	24	41	52	65	81	92	104
128	2006								13	20	37	49	63	81	92	108
133	2005								13	16	33	45	60	78	93	109
142	2004									14	30	43	58	80	95	114
147	2003									14	26	38	54	78	94	116
149	2002										22	33	49	75	92	115
150	2001										20	29	45	69	89	114
151	2000										15	24	41	65	85	112
154	1999										15	22	37	62	83	111
154	1998											18	32	57	79	108
156	1997											15	28	53	75	106
158	1996												25	49	71	104
161	1995												23	47	69	105
166	1994												22	43	66	105
171	1993												18	41	65	104
174	1992												17	38	61	103
177	1991													35	58	101
180	1990													32	54	99
185	1989													30	52	98
195	1988													29	51	99
203	1987													25	49	99
206	1986													23	47	95
209	1985													20	44	94
212	1984														40	89
218	1983														39	89
223	1982														36	85
233	1981														33	86
256	1980														33	90
279	1979														28	92

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	2018	67	75	80	84	87	89	90	91	93	95	96	97	98	98	99
103	2017	38	54	63	70	75	79	82	84	89	92	94	96	98	99	101
105	2016	17	34	46	56	63	68	74	77	83	88	91	93	98	100	102
105	2015	9	18	30	41	49	57	63	67	75	82	86	90	95	98	101
106	2014	9	10	18	29	38	47	53	58	68	77	82	87	92	96	100
107	2013		10	11	18	28	36	44	50	61	72	77	83	90	94	100
108	2012			10	12	19	27	35	42	54	66	72	80	87	93	99
110	2011				10	13	20	28	34	47	62	68	77	86	92	100
112	2010				10	10	15	21	28	40	56	64	74	84	92	100
113	2009					10	10	16	21	34	51	59	69	81	89	99
113	2008						10	11	17	28	44	53	64	78	87	98
118	2007							10	13	24	40	51	63	78	89	100
121	2006								11	19	35	46	59	76	87	102
125	2005								11	15	31	43	56	74	88	103
129	2004									13	27	39	53	72	86	103
134	2003									12	24	35	50	71	86	106
134	2002										20	29	44	67	83	103
135	2001										18	26	41	62	80	103
136	2000										14	22	37	58	76	101
137	1999										12	19	33	55	74	99
138	1998											17	29	51	70	97
139	1997											14	25	47	67	95
142	1996											12	23	44	64	94
145	1995												20	42	62	94
149	1994												19	39	60	94
152	1993												16	36	58	93
155	1992												13	34	54	91
157	1991													31	52	89
162	1990													29	49	89
167	1989													27	47	89
174	1988													26	45	89
182	1987													23	44	89
185	1986													21	43	85
188	1985													17	39	85
192	1984													16	36	81
197	1983														35	81
201	1982														32	76
211	1981														30	78
233	1980														30	82
260	1979														25	86

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>
2018	85	92	89	92
2017	71	85	80	85
2016	57	79	70	79
2015	42	69	59	69
2014	30	60	48	60
2013	19	52	37	52
2012	12	43	28	43
2011	11	36	21	36
2010	11	29	15	29
2009	11	23	11	23
2008	11	17	11	17
2007	11	13	11	13
2006	11	12	11	12

<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>
2018	54	73
2017	39	47
2016	24	30
2015	15	19
2014	10	12
2013	6	8
2012	4	5
2011	2	3
2010	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>
2018	91	93
2017	85	89
2016	77	84
2015	68	75
2014	59	68
2013	51	62
2012	43	55
2011	35	48
2010	29	41
2009	22	35
2008	18	30
2007	13	24
2006	13	20
2005		16
2004		14
2003		14

<b>TABLE CE Copier Equipment</b>	
<b>Year</b>	<b>CE1</b>
2018	58
2017	47
2016	32
2015	28
2014	23
2013	19
2012	15
2011	13
2010	10
2009	10
2008	10

<b>TABLE OP Offset Lithographic Printing Presses</b>	
<b>Year</b>	<b>OP1</b>
2018	91
2017	82
2016	74
2015	66
2014	58
2013	50
2012	43
2011	37
2010	31
2009	23
2008	20
2007	17
2006	13
2005	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	2018	78	85	92	95	98
101	2017	71	78	84	91	97
102	2016	66	72	77	87	96
103	2015	60	66	71	81	94
105	2014	54	59	64	76	90
106	2013	50	56	60	72	90
108	2012	45	50	54	66	87
111	2011	42	46	50	62	86
113	2010	38	42	45	57	85
117	2009	35	38	41	52	83
123	2008	32	36	38	46	82
127	2007	31	35	38	43	83
130	2006	30	34	36	37	81
137	2005	29	32	34	33	78
141	2004	28	31	32	29	78
143	2003	26	29	30	26	76
145	2002			28	22	73
147	2001			25	19	68
149	2000				17	65
151	1999					60
152	1998					57
154	1997					53
159	1996					49
165	1995					47
170	1994					44
175	1993					41
180	1992					39
186	1991					37
192	1990					34
201	1989					31
207	1988					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	2018	74	83	91
100	2017	66	74	81
100	2016	60	67	74
101	2015	56	63	69
102	2014	52	58	63
104	2013	49	55	60
107	2012	45	50	56
111	2011	42	48	52
115	2010	40	45	49
115	2009	36	40	44
119	2008	33	37	40
122	2007	32	35	39
125	2006	30	34	36
130	2005	29	33	35
139	2004	28	32	35
143	2003	27	30	33
145	2002	23	26	29
147	2001	19	22	25
148	2000	18	19	19
149	1999	16	16	16
151	1998			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>FACTOR</b>
2018	1.00000	100
2017	1.02000	102
2016	1.04040	104
2015	1.05626	106
2014	1.07736	108
2013	1.08225	108
2012	1.10389	110
2011	1.12596	113
2010	1.13443	113
2009	1.13174	113
2008	1.15437	115
2007	1.17745	118
2006	1.20099	120
2005	1.22500	123
2004	1.24950	125
2003	1.27282	127
2002	1.29827	130
2001	1.32423	132
2000	1.35071	135
1999	1.37772	138
1998	1.40324	140
1997	1.43130	143
1996	1.45992	146
1995	1.47612	148
1994	1.49368	149
1993	1.52355	152
1992	1.55402	155
1991	1.58510	159
1990	1.61680	162
1989	1.64913	165
1988	1.68211	168
1987	1.71575	172
1986	1.75006	175

<b>TABLE SC Semiconductor Manufacturing</b>		
	<b>M&amp;E</b>	<b>FIXTURE</b>
<b>YEAR</b>	<b>SC1</b>	<b>SC2</b>
2018	78	91
2017	61	84
2016	46	77
2015	34	67
2014	25	58
2013	18	50
2012	12	42
2011	8	34
2010		28
2009		21
2008		17
2007		13
2006		12

<b>TABLE V Vending Tables</b>		
	<b>VIDEO</b>	<b>VENDING</b>
<b>YEAR</b>	<b>V4</b>	<b>V8</b>
2018	75	89
2017	52	80
2016	32	69
2015	17	57
2014	10	47
2013		37
2012		27
2011		20
2010		15
2009		12
2008		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>
2018	72	88
2017	52	77
2016	37	67
2015	27	58
2014	20	51
2013	13	45
2012	5	40
2011	5	36
2010		31
2009		27
2008		23
2007		19
2006		16
2005		11
2004		7
2003		7

<b>TABLE TB Set Top Boxes</b>	
<b>Year</b>	<b>TB1</b>
2018	68
2017	47
2016	31
2015	19
2014	11
2013	6
2012	2
2011	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**

5.25 % Rate of Return  
Minumum Per Cent Good = 125% of Average Service Life

YEAR ACQ'D	AGE:																				YEAR ACQ'D	
	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	20	22	25	30	35		40
2018	67	75	80	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99	2018
2017	37	52	61	68	73	77	80	82	84	86	87	88	89	91	92	93	94	95	96	97	98	2017
2016	16	32	44	53	60	65	70	73	76	79	81	82	84	87	88	89	91	93	95	96	97	2016
2015	10	17	29	39	47	54	60	64	68	71	74	76	78	82	83	86	88	90	93	94	96	2015
2014		10	17	27	36	44	50	55	60	64	67	70	73	77	79	82	84	87	91	93	94	2014
2013			10	17	26	34	41	47	52	57	61	64	67	72	74	78	81	84	88	91	93	2013
2012				11	18	25	32	39	45	50	54	58	61	67	70	74	77	81	86	90	92	2012
2011				10	12	18	25	31	37	43	48	52	56	62	65	70	74	78	84	88	91	2011
2010					10	13	19	25	31	36	41	46	50	57	60	66	70	75	82	86	89	2010
2009						10	14	19	24	30	35	40	45	52	56	61	66	72	79	84	88	2009
2008							10	15	20	25	30	35	39	47	51	57	63	69	77	83	87	2008
2007								11	15	20	25	29	34	43	46	53	59	66	75	81	85	2007
2006								10	12	16	21	25	29	38	42	49	55	63	72	79	84	2006
2005									10	12	16	21	25	34	38	45	51	59	70	77	82	2005
2004										10	13	17	21	30	33	41	48	56	67	75	80	2004
2003											11	14	18	26	29	37	44	53	64	73	79	2003
2002												12	15	22	26	33	40	50	62	71	77	2002
2001												10	13	19	23	30	37	46	59	68	76	2001
2000													10	16	19	27	34	43	56	66	74	2000
1999														14	17	24	30	40	54	64	72	1999
1998														12	14	21	27	37	51	62	70	1998
1997															13	18	25	34	48	60	68	1997
1996															11	16	22	31	45	57	66	1996
1995																14	20	29	43	55	65	1995
1994																13	17	26	40	53	63	1994
1993																	16	24	38	50	61	1993
1992																	13	22	35	48	59	1992
1991																	12	20	33	46	57	1991
1990																		18	30	43	55	1990
1989																		16	28	41	53	1989
1988																		15	26	39	51	1988
1987																			24	37	49	1987
1986																			23	35	46	1986
1985																			21	33	45	1985
1984																			19	31	42	1984
1983																			18	28	41	1983
1982																			16	27	38	1982
1981																			14	25	37	1981
1980																				24	35	1980
1979																				22	33	1979

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>
2018	5	10	20	30	40	50	60	70	80	90	100
2017	5	10	20	30	40	50	60	70	80	90	100
2016	5	10	20	30	40	50	60	70	80	90	100
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

<b>TABLE T</b>				
<b>Straight Line Depreciation</b>				
<b>YEAR</b>	<b>T4</b>	<b>T5</b>	<b>T6</b>	<b>T7</b>
2018	75	80	83	86
2017	50	60	67	71
2016	25	40	50	57
2015	20	20	33	43
2014			20	29
2013				20

<b>TABLE 40</b>	
<b>Bank Vault Doors</b>	
<b>YEAR</b>	<b>TABLE 40</b>
2018	99
2017	102
2016	103
2015	102
2014	101
2013	100
2012	100
2011	102
2010	102
2009	101
2008	103
2007	104
2006	108
2005	109
2004	114
2003	116
2002	115
2001	114
2000	112
1999	111
1998	108
1997	106
1996	104
1995	105
1994	105
1993	104
1992	103
1991	101
1990	99
1989	98
1988	99
1987	99
1986	95
1985	94
1984	89
1983	89
1982	85
1981	86
1980	90
1979	92

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