

# 2018 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	2017	67	75	80	84	87	89	90	91	93	95	96	97	98	98	99
103	2016	38	54	63	70	75	79	82	84	89	92	94	96	98	99	101
102	2015	16	33	45	54	61	66	71	74	81	86	89	91	95	97	99
103	2014	10	18	30	40	48	56	62	66	73	80	84	89	93	96	99
105	2013		11	18	28	38	46	53	58	67	77	81	86	91	96	99
106	2012			11	18	28	36	43	50	60	71	76	83	89	93	99
108	2011				12	19	27	35	42	54	66	72	80	87	93	99
112	2010				11	13	20	28	35	48	63	69	78	87	94	102
111	2009					11	14	21	28	40	56	63	73	83	91	99
114	2008						11	16	22	34	51	59	70	82	90	100
118	2007							12	18	30	46	55	67	81	91	103
124	2006								14	25	42	53	66	82	93	105
129	2005								13	21	37	49	63	81	93	108
138	2004									17	35	47	62	81	97	113
142	2003									14	30	43	58	80	95	114
144	2002										26	37	53	76	92	114
145	2001										22	32	48	73	90	112
146	2000										19	28	44	67	86	111
149	1999										15	24	40	64	83	110
149	1998											21	36	60	80	107
150	1997											18	32	56	77	105
153	1996												28	52	73	104
155	1995												25	48	70	102
160	1994												22	46	69	104
165	1993												21	43	66	104
169	1992													41	64	103
171	1991													38	60	101
175	1990													35	58	100
179	1989													32	54	98
188	1988													30	53	100
196	1987													29	51	100
200	1986														48	98
202	1985														46	93
205	1984														43	92
211	1983														40	89
215	1982														39	88
225	1981														36	86
247	1980														35	91
269	1979															94
294	1978															97

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	2017	67	75	80	84	87	89	90	91	93	95	96	97	98	98	99
101	2016	37	53	62	69	74	78	81	83	87	90	92	94	96	97	99
102	2015	16	33	45	54	61	66	71	74	81	86	89	91	95	97	99
103	2014	9	18	30	40	48	56	62	66	73	80	84	89	93	96	99
104	2013		9	18	28	37	46	52	57	67	76	80	85	90	95	98
105	2012			11	18	27	36	43	49	60	70	76	82	88	92	98
106	2011				12	19	27	34	41	53	65	71	78	86	91	98
109	2010				10	13	20	27	34	47	61	68	76	85	92	99
109	2009					10	14	21	27	39	55	62	72	82	89	97
110	2008						10	15	21	33	50	57	67	79	87	97
115	2007							12	17	29	45	54	66	79	89	100
118	2006								13	24	40	51	63	78	89	100
121	2005								11	19	35	46	59	76	87	102
125	2004									15	31	43	56	74	88	103
130	2003									13	27	39	53	73	87	104
130	2002										23	34	48	69	83	103
131	2001										20	29	43	66	81	101
132	2000										17	25	40	61	78	100
132	1999										13	21	36	57	74	98
134	1998											19	32	54	72	96
135	1997											16	28	50	69	95
137	1996												25	47	66	93
140	1995												22	43	63	92
145	1994												20	42	62	94
147	1993												19	38	59	93
150	1992													36	57	92
152	1991													33	53	90
156	1990													31	51	89
161	1989													29	48	89
169	1988													27	47	90
176	1987													26	46	90
179	1986														43	88
182	1985														42	84
186	1984														39	84
191	1983														36	80
195	1982														35	80
205	1981														33	78
226	1980														32	84
252	1979															88
277	1978															91

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>
2017	85	92	89	92
2016	70	84	79	84
2015	55	76	68	77
2014	41	68	58	68
2013	29	59	47	59
2012	19	51	37	51
2011	12	42	28	42
2010	11	36	21	36
2009	11	28	14	28
2008	11	22	11	22
2007	11	17	11	17
2006	11	13	11	13
2005	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>
2017	54	73
2016	39	47
2015	24	30
2014	15	19
2013	10	12
2012	6	8
2011	4	5
2010	2	3
2009	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>
2017	91	93
2016	84	89
2015	74	81
2014	66	73
2013	58	67
2012	50	60
2011	42	54
2010	35	48
2009	28	40
2008	22	34
2007	18	30
2006	14	25
2005	13	21
2004		17
2003		14
2002		14

<b>TABLE CE Copier Equipment</b>	
<b>Year</b>	<b>CE1</b>
2017	58
2016	47
2015	32
2014	28
2013	23
2012	19
2011	15
2010	13
2009	10
2008	10
2007	10

<b>TABLE OP Offset Lithographic Printing Presses</b>	
<b>Year</b>	<b>OP1</b>
2017	91
2016	82
2015	74
2014	66
2013	58
2012	50
2011	43
2010	37
2009	31
2008	23
2007	20
2006	17
2005	13
2004	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	2017	78	85	92	95	98
101	2016	71	77	83	90	96
102	2015	65	71	77	86	95
103	2014	60	65	70	80	93
105	2013	55	60	65	77	91
106	2012	50	55	59	71	89
108	2011	45	50	54	66	87
111	2010	42	47	50	62	87
113	2009	38	42	45	57	85
117	2008	35	39	42	53	84
123	2007	33	37	39	48	85
127	2006	32	36	38	43	84
130	2005	30	34	36	38	82
137	2004	30	33	36	34	81
141	2003	28	31	32	30	79
143	2002	26	29	30	26	76
145	2001			28	22	73
147	2000			25	19	68
149	1999				15	64
151	1998					60
152	1997					56
154	1996					52
159	1995					49
165	1994					48
170	1993					44
175	1992					42
180	1991					40
186	1990					37
192	1989					35
201	1988					32
207	1987					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	2017	74	83	91
101	2016	67	75	82
102	2015	61	68	75
103	2014	57	64	70
105	2013	54	60	65
108	2012	51	57	63
112	2011	47	53	58
115	2010	44	49	54
116	2009	41	45	50
119	2008	37	42	45
123	2007	34	38	42
126	2006	33	37	40
131	2005	31	35	38
139	2004	31	35	38
144	2003	29	33	36
146	2002	28	31	34
148	2001	24	27	30
149	2000	19	22	25
150	1999	18	20	20
152	1998	17	17	17
155	1997			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>
2017	1.02000	100
2016	1.02000	102
2015	1.01525	104
2014	1.01998	106
2013	1.00454	106
2012	1.02000	108
2011	1.02000	110
2010	1.00753	111
2009	0.99763	111
2008	1.02000	113
2007	1.02000	115
2006	1.02000	118
2005	1.02000	120
2004	1.02000	123
2003	1.01867	125
2002	1.02000	127
2001	1.02000	130
2000	1.02000	132
1999	1.02000	135
1998	1.01853	138
1997	1.02000	140
1996	1.02000	143
1995	1.01110	145
1994	1.01190	146
1993	1.02000	149
1992	1.02000	152
1991	1.02000	155
1990	1.02000	159
1989	1.02000	162
1988	1.02000	165
1987	1.02000	168
1986	1.02000	172
1985	1.02000	175

<b>TABLE SC Semiconductor Manufacturing</b>		
	<b>M&amp;E</b>	<b>FIXTURE</b>
<b>YEAR</b>	<b>SC1</b>	<b>SC2</b>
2017	78	91
2016	61	83
2015	46	74
2014	34	66
2013	25	57
2012	18	49
2011	12	41
2010	8	34
2009		27
2008		21
2007		17
2006		13
2005		12

<b>TABLE V Vending Tables</b>		
	<b>VIDEO</b>	<b>VENDING</b>
<b>YEAR</b>	<b>V4</b>	<b>V8</b>
2017	75	89
2016	52	79
2015	32	66
2014	17	56
2013	9	46
2012		36
2011		27
2010		20
2009		14
2008		11
2007		11

<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>
2017	72	88
2016	52	76
2015	37	66
2014	27	58
2013	20	51
2012	13	45
2011	5	40
2010	5	35
2009		31
2008		27
2007		23
2006		19
2005		16
2004		12
2003		7
2002		7

<b>TABLE TB Set Top Boxes</b>	
<b>Year</b>	<b>TB1</b>
2017	68
2016	47
2015	31
2014	19
2013	11
2012	6
2011	2
2010	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  
Minimum 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
2017	67	75	80	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99	2017
2016	37	52	61	68	73	77	80	82	84	86	87	88	89	91	92	93	94	95	96	97	98	2016
2015	16	32	44	53	60	65	70	73	76	79	81	82	84	87	88	89	91	93	95	96	97	2015
2014	10	17	29	39	47	54	60	64	68	71	74	76	78	82	83	86	88	90	93	94	96	2014
2013		10	17	27	36	44	50	55	60	64	67	70	73	77	79	82	84	87	91	93	94	2013
2012			10	17	26	34	41	47	52	57	61	64	67	72	74	78	81	84	88	91	93	2012
2011				11	18	25	32	39	45	50	54	58	61	67	70	74	77	81	86	90	92	2011
2010				10	12	18	25	31	37	43	48	52	56	62	65	70	74	78	84	88	91	2010
2009					10	13	19	25	31	36	41	46	50	57	60	66	70	75	82	86	89	2009
2008						10	14	19	24	30	35	40	45	52	56	61	66	72	79	84	88	2008
2007							10	15	20	25	30	35	39	47	51	57	63	69	77	83	87	2007
2006								11	15	20	25	29	34	43	46	53	59	66	75	81	85	2006
2005								10	12	16	21	25	29	38	42	49	55	63	72	79	84	2005
2004									10	12	16	21	25	34	38	45	51	59	70	77	82	2004
2003										10	13	17	21	30	33	41	48	56	67	75	80	2003
2002											11	14	18	26	29	37	44	53	64	73	79	2002
2001												12	15	22	26	33	40	50	62	71	77	2001
2000												10	13	19	23	30	37	46	59	68	76	2000
1999													10	16	19	27	34	43	56	66	74	1999
1998														14	17	24	30	40	54	64	72	1998
1997														12	14	21	27	37	51	62	70	1997
1996															13	18	25	34	48	60	68	1996
1995															11	16	22	31	45	57	66	1995
1994																14	20	29	43	55	65	1994
1993																13	17	26	40	53	63	1993
1992																	16	24	38	50	61	1992
1991																	13	22	35	48	59	1991
1990																	12	20	33	46	57	1990
1989																		18	30	43	55	1989
1988																		16	28	41	53	1988
1987																		15	26	39	51	1987
1986																			24	37	49	1986
1985																			23	35	46	1985
1984																			21	33	45	1984
1983																			19	31	42	1983
1982																			18	28	41	1982
1981																			16	27	38	1981
1980																			14	25	37	1980
1979																				24	35	1979
1978																				22	33	1978

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>
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
1993	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>
2017	75	80	83	86
2016	50	60	67	71
2015	25	40	50	57
2014	20	20	33	43
2013			20	29
2012				20

<b>TABLE 40</b>	
<b>Bank Vault Doors</b>	
<b>YEAR</b>	<b>TABLE 40</b>
2017	99
2016	101
2015	99
2014	99
2013	99
2012	99
2011	99
2010	102
2009	99
2008	100
2007	103
2006	105
2005	108
2004	113
2003	114
2002	114
2001	112
2000	111
1999	110
1998	107
1997	105
1996	104
1995	102
1994	104
1993	104
1992	103
1991	101
1990	100
1989	98
1988	100
1987	100
1986	98
1985	93
1984	92
1983	89
1982	88
1981	86
1980	91
1979	94
1978	97

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