

# 2020 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	2019	66	75	80	84	86	88	90	91	93	95	95	96	97	98	99
104	2018	38	53	63	71	76	79	82	85	88	93	95	97	99	100	102
107	2017	17	33	46	56	63	70	74	78	83	89	92	95	98	101	103
109	2016	11	17	31	41	51	59	64	69	76	85	88	93	97	100	104
109	2015		11	19	28	38	47	53	60	69	78	83	88	94	98	102
110	2014			11	19	28	36	44	51	62	73	78	85	91	96	101
111	2013				11	20	28	36	42	54	67	73	80	89	94	101
112	2012				11	13	20	27	35	47	60	68	76	86	93	100
115	2011					12	14	21	28	40	56	64	74	85	92	101
119	2010						12	15	23	35	51	61	71	83	93	102
118	2009							12	17	28	45	54	66	79	89	100
122	2008								13	23	40	50	62	78	89	101
126	2007								13	19	35	47	59	77	88	103
132	2006									16	32	42	57	75	88	106
137	2005									14	27	38	53	74	89	107
147	2004										25	37	53	75	91	113
151	2003										21	32	48	72	89	113
154	2002										18	28	45	68	88	112
155	2001										16	23	39	64	84	110
156	2000											20	34	59	80	108
159	1999											17	32	56	78	107
159	1998												27	51	73	103
160	1997												24	46	69	101
163	1996												21	44	67	101
165	1995												20	40	63	99
171	1994													38	60	99
176	1993													35	58	99
180	1992													32	56	97
182	1991													29	51	93
186	1990													28	48	93
191	1989													25	46	90
200	1988														44	90
209	1987														44	90
213	1986														40	89
215	1985														37	84
218	1984														35	83
225	1983														34	81
230	1982														30	78
240	1981															77
263	1980															82

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	2019	66	75	80	84	86	88	90	91	93	95	95	96	97	98	99
103	2018	38	53	63	70	75	78	81	84	88	92	94	96	98	99	101
106	2017	17	33	46	55	63	69	73	77	83	88	91	94	98	100	102
107	2016	10	17	30	41	50	58	63	67	75	83	87	91	95	98	102
107	2015		10	18	28	37	46	52	59	67	77	81	87	92	96	101
108	2014			10	18	27	36	43	50	60	71	77	83	90	94	99
109	2013				11	20	27	35	41	53	65	72	78	87	93	99
110	2012				10	13	20	26	34	46	59	67	75	85	91	98
112	2011					10	13	20	27	39	55	63	72	83	90	99
115	2010						10	15	22	33	49	59	69	81	90	99
115	2009							12	16	28	44	53	64	77	86	98
116	2008								13	22	38	48	59	74	85	96
121	2007								11	18	34	45	57	74	85	99
124	2006									15	30	40	53	71	83	99
128	2005									13	26	36	50	69	83	100
132	2004										22	33	48	67	82	102
137	2003										19	29	44	66	81	103
137	2002										16	25	40	60	78	100
138	2001										14	21	35	57	75	98
139	2000											18	31	53	71	96
140	1999											15	28	49	69	94
141	1998												24	45	65	92
143	1997												21	41	61	90
145	1996												19	39	59	90
148	1995												18	36	56	89
152	1994													33	53	88
156	1993													31	51	87
158	1992													28	49	85
161	1991													26	45	82
165	1990													25	43	83
170	1989													22	41	80
178	1988														39	80
186	1987														39	80
189	1986														36	79
192	1985														33	75
197	1984														32	75
201	1983														30	72
205	1982														27	70
216	1981															69
238	1980															74

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>
2019	85	92	89	92
2018	71	85	80	85
2017	57	80	71	80
2016	43	71	60	71
2015	30	61	48	61
2014	19	53	38	53
2013	12	44	28	44
2012	11	36	21	36
2011	11	29	15	29
2010	11	23	12	23
2009	11	17	12	17
2008	11	13	12	13
2007	11	12	12	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>
2019	54	73
2018	39	47
2017	24	30
2016	15	19
2015	10	12
2014	6	8
2013	4	5
2012	2	3
2011	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>
2019	91	93
2018	85	88
2017	78	83
2016	69	76
2015	60	69
2014	51	62
2013	42	54
2012	35	47
2011	28	40
2010	23	35
2009	17	28
2008	13	23
2007	13	19
2006	13	16
2005		14
2004		14

<b>TABLE CE Copier Equipment</b>	
<b>Year</b>	<b>CE1</b>
2019	58
2018	47
2017	32
2016	28
2015	23
2014	19
2013	15
2012	13
2011	10
2010	10
2009	10

<b>TABLE OP Offset Lithographic Printing Presses</b>	
<b>Year</b>	<b>OP1</b>
2019	91
2018	82
2017	74
2016	66
2015	58
2014	50
2013	43
2012	37
2011	31
2010	23
2009	20
2008	17
2007	13
2006	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	2019	78	85	92	95	97
103	2018	72	78	84	92	98
105	2017	67	74	79	87	97
106	2016	61	67	72	83	94
107	2015	56	61	66	77	92
108	2014	51	56	60	71	90
110	2013	46	51	55	66	88
111	2012	42	47	50	60	85
113	2011	38	42	45	55	84
117	2010	35	39	42	50	82
119	2009	32	36	38	45	80
123	2008	31	34	37	41	79
129	2007	30	34	36	36	79
133	2006	29	32	35	32	76
136	2005	27	30	31	27	73
143	2004	26	29	30	24	73
148	2003			28	21	71
150	2002			26	18	66
152	2001				17	62
155	2000					59
156	1999					55
158	1998					51
160	1997					46
162	1996					44
166	1995					40
174	1994					38
178	1993					36
184	1992					33
189	1991					30
195	1990					29
202	1989					26

**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	2019	74	83	91
105	2018	69	78	85
105	2017	63	70	78
106	2016	58	66	72
107	2015	55	61	66
109	2014	51	58	63
110	2013	46	52	57
113	2012	43	49	53
118	2011	41	46	51
122	2010	38	43	46
122	2009	34	38	41
126	2008	33	37	40
130	2007	31	35	38
133	2006	29	33	36
138	2005	28	32	35
147	2004	28	31	34
152	2003	24	27	30
154	2002	20	23	26
156	2001	19	20	20
157	2000	17	17	17
158	1999			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>
2019	1.00000	100
2018	1.02000	102
2017	1.04040	104
2016	1.06120	106
2015	1.07738	108
2014	1.09890	110
2013	1.10389	110
2012	1.12596	113
2011	1.14847	115
2010	1.15710	116
2009	1.15436	115
2008	1.17745	118
2007	1.20098	120
2006	1.22499	122
2005	1.24948	125
2004	1.27451	127
2003	1.29827	130
2002	1.32425	132
2001	1.35072	135
2000	1.37776	138
1999	1.40530	141
1998	1.43133	143
1997	1.45994	146
1996	1.48913	149
1995	1.50564	151
1994	1.52357	152
1993	1.55402	155
1992	1.58513	159
1991	1.61681	162
1990	1.64914	165
1989	1.68210	168
1988	1.71576	172
1987	1.75007	175

<b>TABLE SC Semiconductor Manufacturing</b>		
	<b>M&amp;E</b>	<b>FIXTURE</b>
<b>YEAR</b>	<b>SC1</b>	<b>SC2</b>
2019	78	91
2018	61	84
2017	46	77
2016	34	67
2015	25	59
2014	18	50
2013	12	41
2012	8	34
2011		27
2010		22
2009		16
2008		13
2007		12

<b>TABLE V Vending Tables</b>		
	<b>VIDEO</b>	<b>VENDING</b>
<b>YEAR</b>	<b>V4</b>	<b>V8</b>
2019	75	88
2018	51	79
2017	31	70
2016	16	59
2015	10	47
2014		36
2013		28
2012		20
2011		14
2010		12
2009		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>
2019	72	88
2018	53	78
2017	38	69
2016	28	60
2015	21	53
2014	13	46
2013	6	41
2012	6	36
2011		32
2010		28
2009		23
2008		19
2007		16
2006		12
2005		7
2004		7

<b>TABLE TB Set Top Boxes</b>	
<b>Year</b>	<b>TB1</b>
2019	68
2018	47
2017	31
2016	19
2015	11
2014	6
2013	2
2012	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**

4.50 % 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	
2019	66	75	80	84	86	88	90	91	92	93	93	94	95	95	96	96	97	97	98	98	99	2019	
2018	37	51	61	68	73	76	79	82	84	85	87	88	89	91	91	93	94	95	96	97	98	2018	
2017	16	31	43	52	59	65	69	73	75	78	80	82	83	86	87	89	90	92	94	95	96	2017	
2016	10	16	28	38	47	54	59	63	67	70	73	75	78	81	82	85	87	89	92	94	95	2016	
2015		10	17	26	35	43	49	55	59	63	66	69	72	76	78	81	83	86	90	92	94	2015	
2014			10	17	25	33	40	46	51	56	60	63	66	71	73	77	80	83	87	90	92	2014	
2013				10	18	25	32	38	44	49	53	57	60	66	68	72	76	80	85	88	91	2013	
2012				10	12	18	24	31	36	42	46	51	54	61	63	68	72	77	83	87	89	2012	
2011					10	12	18	24	30	35	40	45	49	56	59	64	68	74	80	85	88	2011	
2010						10	13	19	24	29	34	39	43	51	54	60	65	70	78	83	86	2010	
2009							10	14	19	24	29	34	38	46	49	56	61	67	75	81	85	2009	
2008								11	15	19	24	28	33	41	45	51	57	64	73	79	83	2008	
2007								10	11	15	20	24	28	37	40	47	53	61	70	77	82	2007	
2006									10	12	16	20	24	32	36	43	49	57	67	75	80	2006	
2005										10	13	17	20	28	32	39	46	54	65	72	78	2005	
2004											11	14	17	25	28	36	42	51	62	70	77	2004	
2003												11	14	21	25	32	39	48	59	68	75	2003	
2002												10	12	18	22	29	35	44	57	66	73	2002	
2001													10	15	18	25	32	41	54	64	71	2001	
2000														13	16	22	28	38	51	61	69	2000	
1999															11	14	20	26	35	49	59	67	1999
1998																12	17	23	32	46	57	65	1998
1997															10	15	20	29	43	54	63	1997	
1996																13	18	27	41	52	62	1996	
1995																12	16	24	38	50	60	1995	
1994																	15	22	35	48	58	1994	
1993																	12	20	33	45	56	1993	
1992																	11	18	31	43	54	1992	
1991																		16	28	41	51	1991	
1990																		15	26	38	50	1990	
1989																		13	24	36	47	1989	
1988																			22	34	45	1988	
1987																			21	32	43	1987	
1986																			19	30	42	1986	
1985																			17	28	39	1985	
1984																			16	26	38	1984	
1983																			15	24	36	1983	
1982																			13	23	34	1982	
1981																				22	32	1981	
1980																				20	31	1980	

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>
2019	5	10	20	30	40	50	60	70	80	90	100
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

<b>TABLE T</b>				
<b>Straight Line Depreciation</b>				
<b>YEAR</b>	<b>T4</b>	<b>T5</b>	<b>T6</b>	<b>T7</b>
2019	75	80	83	86
2018	50	60	67	71
2017	25	40	50	57
2016	20	20	33	43
2015			20	29
2014				20

<b>TABLE 40</b>	
<b>Bank Vault Doors</b>	
<b>YEAR</b>	<b>TABLE 40</b>
2019	99
2018	102
2017	103
2016	104
2015	102
2014	101
2013	101
2012	100
2011	101
2010	102
2009	100
2008	101
2007	103
2006	106
2005	107
2004	113
2003	113
2002	112
2001	110
2000	108
1999	107
1998	103
1997	101
1996	101
1995	99
1994	99
1993	99
1992	97
1991	93
1990	93
1989	90
1988	90
1987	90
1986	89
1985	84
1984	83
1983	81
1982	78
1981	77
1980	82

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