

# 2024 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**

Average		AGE:														
TREND	YEAR	3	4	5	6	7	8	9	10	12	15	17	20	25	30	40
100	2023	66	75	80	84	86	88	90	91	93	95	95	96	97	98	99
102	2022	38	52	62	69	74	78	81	84	87	91	93	95	97	98	100
118	2021	19	37	51	61	70	77	81	86	92	98	101	105	109	111	113
129	2020	13	21	36	49	61	70	76	81	90	101	104	110	115	119	123
129	2019		13	22	34	45	55	63	71	81	93	98	104	111	116	121
134	2018			13	23	34	44	54	62	75	88	95	103	111	117	123
139	2017				14	25	35	44	53	68	83	92	100	111	118	126
141	2016				14	17	25	34	44	59	76	86	96	109	117	125
141	2015					14	17	25	34	49	69	79	90	104	113	124
142	2014						14	18	27	41	61	72	85	99	111	122
144	2013							14	20	35	55	66	81	96	108	122
145	2012								16	28	48	59	74	93	106	120
150	2011								15	23	42	56	71	92	105	123
154	2010									18	37	49	66	88	103	123
153	2009									15	31	43	60	83	99	119
157	2008										27	39	57	80	97	121
163	2007										23	34	52	78	96	122
171	2006										21	31	50	75	97	125
178	2005										18	27	45	73	96	126
190	2004											25	42	72	97	131
196	2003											22	39	69	96	131
199	2002												34	64	92	129
200	2001												30	58	86	126
202	2000												26	55	83	125
205	1999												25	49	78	123
206	1998													45	72	119
208	1997													42	69	116
211	1996													38	65	114
214	1995													34	60	109
221	1994													33	57	111
228	1993													30	55	107
232	1992														51	104
236	1991														50	101
240	1990														46	101
247	1989														42	96
260	1988														42	99
270	1987														41	97
275	1986														36	94
278	1985															89
283	1984															88

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	2023	66	75	80	84	86	88	90	91	93	95	95	96	97	98	99
105	2022	39	54	64	71	77	80	83	86	89	93	96	98	100	101	103
118	2021	19	37	51	61	70	77	81	86	92	98	101	105	109	111	113
128	2020	12	20	36	49	60	69	76	81	90	100	104	109	114	118	122
129	2019		12	22	34	45	55	63	71	81	93	98	104	111	116	121
132	2018			12	22	33	44	53	61	74	87	94	102	110	115	121
136	2017				14	24	34	44	52	67	82	90	98	109	116	124
138	2016				12	17	25	33	43	58	75	84	94	106	115	123
138	2015					12	17	25	33	48	68	77	88	102	110	121
139	2014						13	18	26	40	60	71	83	97	108	120
141	2013							14	20	34	54	65	79	94	106	120
142	2012								16	27	47	58	72	91	104	118
144	2011								13	22	40	53	68	88	101	118
148	2010									18	36	47	64	84	99	118
148	2009									15	30	41	58	80	96	115
149	2008										25	37	54	76	92	115
156	2007										22	33	50	75	92	117
160	2006										19	29	46	70	91	117
165	2005										17	25	41	68	89	117
171	2004											22	38	65	87	118
178	2003											20	36	62	87	119
179	2002												30	57	82	116
179	2001												27	52	77	113
180	2000												23	49	74	112
182	1999												22	44	69	109
184	1998													40	64	107
186	1997													37	61	104
189	1996													34	59	102
193	1995													31	54	98
199	1994													30	52	100
203	1993													26	49	95
206	1992														45	93
210	1991														44	90
215	1990														41	90
222	1989														38	87
232	1988														37	88
243	1987														36	87
247	1986														32	84
251	1985															80
257	1984															80

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>
2023	84	91	88	91
2022	71	86	80	86
2021	61	86	77	86
2020	49	81	69	81
2019	34	71	55	71
2018	22	61	44	61
2017	14	52	34	52
2016	14	43	25	43
2015	14	33	17	33
2014	14	26	14	26
2013	14	20	14	20
2012	14	16	14	16
2011	14	14	14	14

<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>
2023	54	73
2022	39	47
2021	24	30
2020	15	19
2019	10	12
2018	6	8
2017	4	5
2016	2	3
2015	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>
2023	91	93
2022	84	87
2021	86	92
2020	81	90
2019	71	81
2018	62	75
2017	53	68
2016	44	59
2015	34	49
2014	27	41
2013	20	35
2012	16	28
2011	15	23
2010		18
2009		15
2008		

<b>TABLE CE Copier Equipment</b>	
<b>Year</b>	<b>CE1</b>
2023	58
2022	47
2021	32
2020	28
2019	23
2018	19
2017	15
2016	13
2015	10
2014	10
2013	10

<b>TABLE OP Offset Lithographic Printing Presses</b>	
<b>Year</b>	<b>OP1</b>
2023	91
2022	82
2021	74
2020	66
2019	58
2018	50
2017	43
2016	37
2015	31
2014	23
2013	20
2012	17
2011	13
2010	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	2023	78	85	92	95	97
105	2022	74	80	86	93	100
122	2021	78	85	92	101	112
130	2020	75	82	88	101	116
133	2019	69	76	82	96	114
137	2018	64	71	77	90	114
139	2017	58	64	70	83	111
140	2016	53	59	63	76	108
142	2015	48	53	57	70	105
143	2014	43	47	51	61	100
146	2013	39	44	47	55	98
147	2012	37	41	44	49	94
150	2011	35	39	42	42	92
155	2010	34	37	40	37	88
158	2009	32	35	36	32	85
163	2008	29	33	34	28	83
171	2007			32	24	82
176	2006			30	21	77
180	2005				18	74
190	2004					72
196	2003					69
199	2002					64
202	2001					59
205	2000					55
207	1999					50
210	1998					46
212	1997					42
215	1996					39
221	1995					35
230	1994					35
236	1993					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	2023	74	83	91
108	2022	71	80	87
119	2021	71	80	88
125	2020	69	78	85
127	2019	65	72	79
133	2018	63	70	77
134	2017	56	63	70
135	2016	51	58	63
136	2015	48	53	58
138	2014	43	48	52
140	2013	39	43	48
144	2012	37	42	46
150	2011	36	41	44
155	2010	34	39	42
155	2009	31	36	39
160	2008	30	34	37
165	2007	26	30	33
169	2006	22	25	29
176	2005	21	23	23
187	2004	21	21	21
193	2003			17

**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>
2023	1.02000	102
2022	1.04040	104
2021	1.06120	106
2020	1.07219	107
2019	1.09363	109
2018	1.11550	112
2017	1.13781	114
2016	1.16056	116
2015	1.17825	118
2014	1.20178	120
2013	1.20724	121
2012	1.23137	123
2011	1.25599	126
2010	1.26543	127
2009	1.26243	126
2008	1.28768	129
2007	1.31342	131
2006	1.33967	134
2005	1.36646	137
2004	1.39384	139
2003	1.41981	142
2002	1.44824	145
2001	1.47719	148
2000	1.50675	151
1999	1.53688	154
1998	1.56535	157
1997	1.59663	160
1996	1.62856	163
1995	1.64662	165
1994	1.66623	167
1993	1.69954	170
1992	1.73356	173
1991	1.76820	177

<b>TABLE SC Semiconductor Manufacturing</b>		
	<b>M&amp;E</b>	<b>FIXTURE</b>
<b>YEAR</b>	<b>SC1</b>	<b>SC2</b>
2023	78	91
2022	61	86
2021	46	86
2020	34	81
2019	25	71
2018	18	61
2017	12	52
2016	8	43
2015		33
2014		26
2013		20
2012		16
2011		14

<b>TABLE V Vending Tables</b>		
	<b>VIDEO</b>	<b>VENDING</b>
<b>YEAR</b>	<b>V4</b>	<b>V8</b>
2023	75	88
2022	51	78
2021	31	77
2020	16	70
2019	10	55
2018		44
2017		35
2016		25
2015		17
2014		14
2013		

<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>
2023	73	90
2022	54	80
2021	42	75
2020	31	68
2019	23	60
2018	15	53
2017	6	48
2016	6	42
2015		37
2014		32
2013		27
2012		22
2011		18
2010		13
2009		7
2008		7

<b>TABLE TB Set Top Boxes</b>	
<b>Year</b>	<b>TB1</b>
2023	68
2022	47
2021	31
2020	19
2019	11
2018	6
2017	2
2016	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
2023	66	75	80	84	86	88	90	91	92	93	93	94	95	95	96	96	97	97	98	98	99	2023
2022	37	51	61	68	73	76	79	82	84	85	87	88	89	91	91	93	94	95	96	97	98	2022
2021	16	31	43	52	59	65	69	73	75	78	80	82	83	86	87	89	90	92	94	95	96	2021
2020	10	16	28	38	47	54	59	63	67	70	73	75	78	81	82	85	87	89	92	94	95	2020
2019		10	17	26	35	43	49	55	59	63	66	69	72	76	78	81	83	86	90	92	94	2019
2018			10	17	25	33	40	46	51	56	60	63	66	71	73	77	80	83	87	90	92	2018
2017				10	18	25	32	38	44	49	53	57	60	66	68	72	76	80	85	88	91	2017
2016				10	12	18	24	31	36	42	46	51	54	61	63	68	72	77	83	87	89	2016
2015					10	12	18	24	30	35	40	45	49	56	59	64	68	74	80	85	88	2015
2014						10	13	19	24	29	34	39	43	51	54	60	65	70	78	83	86	2014
2013							10	14	19	24	29	34	38	46	49	56	61	67	75	81	85	2013
2012								11	15	19	24	28	33	41	45	51	57	64	73	79	83	2012
2011								10	11	15	20	24	28	37	40	47	53	61	70	77	82	2011
2010									10	12	16	20	24	32	36	43	49	57	67	75	80	2010
2009										10	13	17	20	28	32	39	46	54	65	72	78	2009
2008											11	14	17	25	28	36	42	51	62	70	77	2008
2007												11	14	21	25	32	39	48	59	68	75	2007
2006													10	12	18	22	29	35	44	57	66	2006
2005														10	15	18	25	32	41	54	64	2005
2004															13	16	22	28	38	51	61	2004
2003																11	14	20	26	35	49	2003
2002																	12	17	23	32	46	2002
2001																10	15	20	29	43	54	2001
2000																	13	18	27	41	52	2000
1999																	12	16	24	38	50	1999
1998																		15	22	35	48	1998
1997																		12	20	33	45	1997
1996																		11	18	31	43	1996
1995																			16	28	41	1995
1994																			15	26	38	1994
1993																			13	24	36	1993
1992																				22	34	1992
1991																				21	32	1991
1990																				19	30	1990
1989																				17	28	1989
1988																				16	26	1988
1987																				15	24	1987
1986																				13	23	1986
1985																					22	1985
1984																					20	1984

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



<b>TABLE X</b> Pure Percent Factor											
<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>
2023	5	10	20	30	40	50	60	70	80	90	100
2022	5	10	20	30	40	50	60	70	80	90	100
2021	5	10	20	30	40	50	60	70	80	90	100
2020	5	10	20	30	40	50	60	70	80	90	100
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

<b>TABLE 40</b> Bank Vault Doors	
<b>YEAR</b>	<b>TABLE 40</b>
2023	99
2022	100
2021	113
2020	123
2019	121
2018	123
2017	126
2016	125
2015	124
2014	122
2013	122
2012	120
2011	123
2010	123
2009	119
2008	121
2007	122
2006	125
2005	126
2004	131
2003	131
2002	129
2001	126
2000	125
1999	123
1998	119
1997	116
1996	114
1995	109
1994	111
1993	107
1992	104
1991	101
1990	101
1989	96
1988	99
1987	97
1986	94
1985	89
1984	88

<b>TABLE T</b> Straight Line Depreciation				
<b>YEAR</b>	<b>T4</b>	<b>T5</b>	<b>T6</b>	<b>T7</b>
2023	75	80	83	86
2022	50	60	67	71
2021	25	40	50	57
2020	20	20	33	43
2019			20	29
2018				20

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