

# 2021 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	2020	66	75	80	84	86	88	90	91	93	94	95	96	97	98	99
101	2019	37	52	62	69	73	77	80	83	86	90	92	93	96	97	98
104	2018	17	32	45	54	61	68	72	75	81	86	89	92	96	98	100
108	2017	11	17	30	41	51	57	64	68	76	83	87	91	96	99	103
110	2016		11	19	29	39	47	54	59	69	78	84	88	95	98	102
110	2015			11	19	28	36	44	51	61	73	77	84	91	96	101
111	2014				11	19	27	34	42	53	67	72	80	89	94	101
112	2013				11	12	20	27	34	46	60	67	76	85	92	100
113	2012					11	14	20	27	40	54	62	71	82	90	99
116	2011						12	15	21	34	50	58	68	81	89	100
120	2010							12	17	28	46	54	66	80	90	101
119	2009								13	23	39	49	61	75	86	99
123	2008								12	18	34	44	58	74	85	100
127	2007									15	30	41	55	72	85	100
133	2006									13	27	37	52	70	85	104
138	2005										23	33	48	69	84	105
148	2004										21	31	46	70	86	110
153	2003										18	26	43	67	86	110
155	2002										16	23	39	62	82	109
156	2001											20	34	58	78	106
157	2000											17	30	53	75	104
160	1999												27	51	72	102
160	1998												24	46	67	99
162	1997												21	42	65	99
164	1996												18	39	61	95
167	1995													37	57	95
172	1994													34	55	93
177	1993													32	53	94
181	1992													29	51	91
184	1991													26	48	88
187	1990													24	45	86
192	1989														42	84
202	1988														40	85
211	1987														38	84
214	1986														36	81
217	1985														35	80
220	1984														31	77
227	1983														30	75
231	1982															72
242	1981															73

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	2020	66	75	80	84	86	88	90	91	93	94	95	96	97	98	99
101	2019	37	52	62	69	73	77	80	83	86	90	92	93	96	97	98
103	2018	16	32	44	54	61	67	71	74	80	85	89	91	95	97	99
106	2017	10	17	30	40	50	56	63	67	74	82	86	89	94	98	101
108	2016		10	18	28	38	46	53	58	68	77	82	86	93	96	100
108	2015			10	18	27	36	43	50	59	71	76	82	90	94	99
109	2014				11	19	26	34	41	52	65	71	78	87	93	99
110	2013				10	12	20	26	33	45	59	66	75	84	90	98
111	2012					10	13	20	27	39	53	61	70	81	89	98
113	2011						10	15	20	33	49	57	67	79	87	97
116	2010							12	16	27	44	52	64	78	87	97
116	2009								13	22	38	48	59	73	84	96
117	2008								11	18	33	42	55	70	81	95
122	2007									15	29	39	52	70	82	96
125	2006									13	25	35	49	66	80	98
129	2005										22	31	45	65	79	98
134	2004										19	28	42	63	78	99
138	2003										17	23	39	61	77	99
138	2002										12	21	35	55	73	97
139	2001											18	31	51	70	95
139	2000											15	26	47	67	92
141	1999												24	45	63	90
142	1998												21	41	60	88
144	1997												19	37	58	88
146	1996												16	35	54	85
149	1995													33	51	85
153	1994													31	49	83
157	1993													28	47	83
159	1992													25	45	80
162	1991													23	42	78
167	1990													22	40	77
172	1989														38	76
179	1988														36	75
188	1987														34	75
190	1986														32	72
193	1985														31	71
198	1984														28	69
203	1983														26	67
207	1982															64
218	1981															65

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>
2020	85	92	89	92
2019	70	84	79	84
2018	56	77	69	77
2017	42	70	59	70
2016	30	62	49	62
2015	19	53	38	53
2014	12	44	28	44
2013	11	36	21	36
2012	11	29	14	29
2011	11	23	11	23
2010	11	17	11	17
2009	11	13	11	13
2008	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>
2020	54	73
2019	39	47
2018	24	30
2017	15	19
2016	10	12
2015	6	8
2014	4	5
2013	2	3
2012	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>
2020	91	93
2019	83	86
2018	75	81
2017	68	76
2016	59	69
2015	51	61
2014	42	53
2013	34	46
2012	27	40
2011	21	34
2010	17	28
2009	13	23
2008	12	18
2007		15
2006		13
2005		13

<b>TABLE CE Copier Equipment</b>	
<b>Year</b>	<b>CE1</b>
2020	58
2019	47
2018	32
2017	28
2016	23
2015	19
2014	15
2013	13
2012	10
2011	10
2010	10

<b>TABLE OP Offset Lithographic Printing Presses</b>	
<b>Year</b>	<b>OP1</b>
2020	91
2019	82
2018	74
2017	66
2016	58
2015	50
2014	43
2013	37
2012	31
2011	23
2010	20
2009	17
2008	13
2007	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	2020	78	85	92	94	97
102	2019	71	78	84	91	97
105	2018	67	74	79	87	97
107	2017	62	67	73	82	95
108	2016	56	62	67	77	93
109	2015	51	57	61	72	90
110	2014	46	51	55	66	88
113	2013	43	47	51	61	86
114	2012	39	42	46	55	83
116	2011	35	38	42	50	81
119	2010	32	36	38	45	80
122	2009	31	34	37	40	77
126	2008	29	33	35	35	76
132	2007	29	32	34	32	75
136	2006	27	30	31	27	72
139	2005	25	28	29	24	70
146	2004			28	20	69
151	2003			26	18	66
153	2002				17	61
156	2001					58
158	2000					54
160	1999					51
162	1998					47
163	1997					42
166	1996					40
170	1995					37
177	1994					35
182	1993					33
188	1992					30
193	1991					27
200	1990					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	2020	74	83	91
102	2019	67	75	83
106	2018	64	71	78
107	2017	59	66	73
108	2016	55	62	67
109	2015	51	58	63
110	2014	46	52	57
112	2013	43	48	53
115	2012	40	45	49
120	2011	37	42	46
124	2010	35	38	42
124	2009	32	36	40
128	2008	31	35	37
132	2007	29	33	36
135	2006	27	31	34
141	2005	27	30	32
149	2004	24	27	30
154	2003	20	23	26
157	2002	19	20	20
159	2001	17	17	17
159	2000			14

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

<b>TABLE P13 Proposition 13 Index Factor</b>		
YEAR	INDEX	FACTOR
2020	1.00000	100
2019	1.01036	101
2018	1.03056	103
2017	1.05117	105
2016	1.07219	107
2015	1.09363	109
2014	1.11030	111
2013	1.13248	113
2012	1.13762	114
2011	1.16036	116
2010	1.18356	118
2009	1.19246	119
2008	1.18963	119
2007	1.21343	121
2006	1.23768	124
2005	1.26242	126
2004	1.28766	129
2003	1.31346	131
2002	1.33794	134
2001	1.36472	136
2000	1.39200	139
1999	1.41986	142
1998	1.44825	145
1997	1.47507	148
1996	1.50455	150
1995	1.53464	153
1994	1.55166	155
1993	1.57013	157
1992	1.60152	160
1991	1.63358	163
1990	1.66622	167
1989	1.69954	170
1988	1.73351	173

<b>TABLE SC Semiconductor Manufacturing</b>		
	M&E	FIXTURE
YEAR	SC1	SC2
2020	78	91
2019	61	83
2018	46	74
2017	34	67
2016	25	58
2015	18	50
2014	12	41
2013	8	33
2012		27
2011		20
2010		16
2009		13
2008		12

<b>TABLE V Vending Tables</b>		
	VIDEO	VENDING
YEAR	V4	V8
2020	75	88
2019	51	77
2018	31	68
2017	16	57
2016	10	47
2015		36
2014		27
2013		20
2012		14
2011		12
2010		12

<b>TABLE SM Slot Machines</b>		
TABLE SM1	Electronic Slot Machines	
TABLE SM2	Mechanical Slot Machines & Other Gaming Equipment	
Year	SM1	SM2
2020	71	87
2019	53	77
2018	38	69
2017	28	60
2016	21	54
2015	13	47
2014	6	41
2013	6	36
2012		32
2011		28
2010		24
2009		19
2008		16
2007		12
2006		7
2005		7

<b>TABLE TB Set Top Boxes</b>	
Year	TB1
2020	68
2019	47
2018	31
2017	19
2016	11
2015	6
2014	2
2013	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  
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
2020	66	75	80	84	86	88	90	91	92	93	93	94	94	95	96	96	97	97	98	98	99	2020
2019	37	51	61	68	72	76	79	82	84	85	87	88	89	91	91	92	93	95	96	97	97	2019
2018	16	31	43	52	59	65	69	72	75	78	80	82	83	86	87	88	90	92	94	95	96	2018
2017	10	16	28	38	47	53	59	63	67	70	73	75	77	81	82	84	86	89	92	93	95	2017
2016		10	17	26	35	43	49	54	59	63	66	69	71	76	77	80	83	86	89	92	93	2016
2015			10	17	25	33	40	46	51	55	59	62	66	70	73	76	79	83	87	90	92	2015
2014				10	17	24	31	38	43	48	52	56	60	65	68	72	75	80	85	88	91	2014
2013				10	11	18	24	30	36	41	46	50	54	60	63	68	72	76	82	86	89	2013
2012					10	12	18	24	29	35	40	44	48	55	58	63	68	73	80	84	88	2012
2011						10	13	18	23	29	34	39	43	50	54	59	64	70	77	82	86	2011
2010							10	14	19	23	28	33	38	45	49	55	60	67	75	80	84	2010
2009								11	15	19	24	28	33	41	44	51	56	63	72	79	83	2009
2008								10	11	15	19	23	28	36	40	47	53	60	69	76	81	2008
2007									10	12	15	20	24	32	36	43	49	57	67	74	79	2007
2006										10	13	16	20	28	32	39	45	53	64	72	78	2006
2005											11	13	17	24	28	35	41	50	60	69	76	2005
2004												11	14	21	24	31	38	47	58	67	74	2004
2003												10	12	17	21	28	34	44	56	65	72	2003
2002													10	15	18	25	31	40	53	63	70	2002
2001														13	16	22	28	37	50	61	68	2001
2000														11	13	19	25	34	48	58	66	2000
1999															12	17	23	32	45	56	64	1999
1998															10	15	20	29	42	53	62	1998
1997																13	18	26	40	51	61	1997
1996																11	16	24	37	49	59	1996
1995																	14	22	34	47	57	1995
1994																	12	20	32	44	54	1994
1993																	11	18	30	42	53	1993
1992																		16	28	40	50	1992
1991																		14	26	37	48	1991
1990																		13	24	35	46	1990
1989																			22	33	44	1989
1988																			20	31	42	1988
1987																			18	29	40	1987
1986																			17	28	38	1986
1985																			16	25	37	1985
1984																			14	24	35	1984
1983																			13	22	33	1983
1982																				21	31	1982
1981																				20	30	1981

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>
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
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

<b>TABLE T</b>				
<b>Straight Line Depreciation</b>				
<b>YEAR</b>	<b>T4</b>	<b>T5</b>	<b>T6</b>	<b>T7</b>
2020	75	80	83	86
2019	50	60	67	71
2018	25	40	50	57
2017	20	20	33	43
2016			20	29
2015				20

<b>TABLE 40</b>	
<b>Bank Vault Doors</b>	
<b>YEAR</b>	<b>TABLE 40</b>
	<b>40</b>
2020	99
2019	98
2018	100
2017	103
2016	102
2015	101
2014	101
2013	100
2012	99
2011	100
2010	101
2009	99
2008	100
2007	100
2006	104
2005	105
2004	110
2003	110
2002	109
2001	106
2000	104
1999	102
1998	99
1997	99
1996	95
1995	95
1994	93
1993	94
1992	91
1991	88
1990	86
1989	84
1988	85
1987	84
1986	81
1985	80
1984	77
1983	75
1982	72
1981	73

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