

# 2023 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	2022	66	74	80	83	86	88	89	90	92	94	95	96	97	98	98
115	2021	41	59	69	77	83	86	90	93	97	101	104	106	108	109	112
125	2020	20	39	54	64	73	79	85	89	95	103	105	109	113	116	119
126	2019	13	20	35	47	58	66	72	78	87	96	100	105	110	113	118
130	2018		13	21	34	44	53	62	69	79	91	96	101	109	113	120
135	2017			14	22	23	43	51	59	73	86	92	100	108	115	122
138	2016				14	23	33	41	50	63	80	87	97	106	113	121
137	2015				14	15	23	32	40	55	71	79	89	101	108	119
138	2014					14	17	23	32	46	63	73	84	97	106	117
140	2013						14	18	24	38	57	67	78	94	104	116
142	2012							14	18	31	50	61	74	89	101	115
145	2011								15	26	45	55	70	87	99	115
149	2010								15	21	39	51	66	83	97	115
149	2009									16	33	45	60	79	94	112
153	2008									15	29	40	55	77	92	112
158	2007										24	35	51	73	90	112
166	2006										22	32	48	71	90	115
173	2005										19	28	45	69	90	116
185	2004										19	26	43	68	91	120
191	2003											21	38	65	88	120
193	2002											19	33	60	83	118
195	2001												29	55	80	115
196	2000												25	51	74	112
200	1999												24	46	72	110
200	1998												20	42	66	106
202	1997													38	63	103
205	1996													35	59	100
208	1995													31	54	98
215	1994													30	52	97
221	1993													27	49	95
226	1992													25	47	93
229	1991														44	89
234	1990														40	87
240	1989														38	84
252	1988														35	83
263	1987														34	84
267	1986														32	80
271	1985														30	76
275	1984															72
283	1983															71

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	2022	66	74	80	83	86	88	89	90	92	94	95	96	97	98	98
112	2021	40	57	67	75	81	84	87	91	94	99	101	103	105	106	109
121	2020	19	38	52	62	70	76	82	86	92	99	102	105	109	113	115
122	2019	11	20	34	45	56	63	70	76	84	93	96	101	106	110	115
125	2018		11	20	33	43	51	60	66	76	88	93	98	105	109	115
128	2017			12	20	31	41	49	56	69	82	87	95	102	109	115
130	2016				13	22	31	39	47	60	75	82	91	100	107	114
130	2015				12	14	22	30	38	52	68	75	85	96	103	113
131	2014					12	16	22	30	43	60	69	80	92	101	111
133	2013						12	17	23	36	55	64	74	89	98	110
134	2012							12	17	29	47	58	70	84	95	109
136	2011								14	24	42	52	65	82	92	107
140	2010								13	20	36	48	62	78	91	108
140	2009									15	31	42	56	74	88	105
141	2008									13	27	37	51	71	85	103
147	2007										22	32	47	68	84	104
151	2006										20	29	44	65	82	104
156	2005										17	25	41	62	81	105
162	2004										15	23	27	60	79	105
169	2003											19	34	57	78	106
169	2002											17	29	52	73	103
169	2001												25	47	69	100
170	2000												22	44	65	97
172	1999												21	40	62	95
173	1998												17	36	57	92
175	1997													33	54	84
178	1996													30	52	87
182	1995													27	47	86
188	1994													26	45	85
191	1993													23	42	82
195	1992													21	41	80
198	1991														38	77
203	1990														35	75
209	1989														33	73
219	1988														31	72
229	1987														30	73
233	1986														28	70
237	1985														26	66
242	1984															63
248	1983															62

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>
2022	83	90	88	90
2021	75	91	84	91
2020	62	86	76	86
2019	45	76	63	76
2018	33	66	51	66
2017	20	56	41	56
2016	13	47	31	47
2015	13	38	22	38
2014	13	30	16	30
2013	13	23	13	23
2012	13	17	13	17
2011	13	14	13	14
2010	13	14	13	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>
2022	54	73
2021	39	47
2020	24	30
2019	15	19
2018	10	12
2017	6	8
2016	4	5
2015	2	3
2014	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>
2022	90	92
2021	93	97
2020	89	95
2019	78	87
2018	69	79
2017	59	73
2016	50	63
2015	40	55
2014	32	46
2013	24	38
2012	18	31
2011	15	26
2010	15	21
2009		16
2008		15
2007		10

<b>TABLE CE Copier Equipment</b>	
<b>Year</b>	<b>CE1</b>
2022	58
2021	47
2020	32
2019	28
2018	23
2017	19
2016	15
2015	13
2014	10
2013	10
2012	10

<b>TABLE OP Offset Lithographic Printing Presses</b>	
<b>Year</b>	<b>OP1</b>
2022	91
2021	82
2020	74
2019	66
2018	58
2017	50
2016	43
2015	37
2014	31
2013	23
2012	20
2011	17
2010	13
2009	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	2022	78	85	92	94	97
114	2021	80	87	93	100	107
121	2020	77	85	91	99	109
124	2019	72	78	84	94	108
127	2018	66	72	79	89	107
129	2017	61	67	72	83	103
131	2016	55	60	66	76	101
132	2015	50	55	59	69	98
133	2014	45	49	53	61	93
136	2013	41	45	49	56	91
137	2012	37	41	44	48	86
140	2011	35	39	42	43	84
144	2010	33	37	40	37	81
147	2009	32	35	38	32	78
152	2008	30	33	35	29	76
159	2007	29	32	33	24	73
164	2006			31	21	71
168	2005			29	18	67
177	2004				18	65
182	2003					62
185	2002					57
188	2001					53
191	2000					50
193	1999					44
195	1998					41
197	1997					37
200	1996					34
205	1995					31
214	1994					30
219	1993					26
226	1992					25

**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	2022	74	83	91
108	2021	71	80	87
113	2020	68	76	84
115	2019	63	71	78
120	2018	61	68	74
122	2017	57	65	71
123	2016	52	58	64
124	2015	47	53	58
125	2014	44	49	54
127	2013	39	44	48
131	2012	37	41	45
136	2011	35	39	44
140	2010	34	38	41
141	2009	31	35	38
145	2008	29	33	36
149	2007	28	31	34
153	2006	24	28	31
159	2005	21	24	27
169	2004	20	22	22
175	2003	19	19	19
178	2002			16

**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>
2022	1.02000	102
2021	1.04040	104
2020	1.05117	105
2019	1.07219	107
2018	1.09363	109
2017	1.11550	112
2016	1.13781	114
2015	1.15515	116
2014	1.17822	118
2013	1.18357	118
2012	1.20723	121
2011	1.23137	123
2010	1.24062	124
2009	1.23768	124
2008	1.26244	126
2007	1.28767	129
2006	1.31341	131
2005	1.33967	134
2004	1.36651	137
2003	1.39198	139
2002	1.41985	142
2001	1.44823	145
2000	1.47721	148
1999	1.50675	151
1998	1.53466	153
1997	1.56533	157
1996	1.59663	160
1995	1.61434	161
1994	1.63356	163
1993	1.66622	167
1992	1.69957	170
1991	1.73353	173
1990	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>
2022	78	90
2021	61	91
2020	46	86
2019	34	76
2018	25	66
2017	18	56
2016	12	47
2015	8	38
2014		30
2013		23
2012		17
2011		14
2010		14

<b>TABLE V Vending Tables</b>		
	<b>VIDEO</b>	<b>VENDING</b>
<b>YEAR</b>	<b>V4</b>	<b>V8</b>
2022	74	88
2021	51	86
2020	31	79
2019	16	66
2018	10	53
2017		43
2016		33
2015		23
2014		17
2013		14
2012		14

<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>
2022	80	97
2021	59	86
2020	42	75
2019	31	66
2018	23	60
2017	15	52
2016	6	47
2015	6	41
2014		36
2013		31
2012		26
2011		22
2010		18
2009		13
2008		7
2007		7

<b>TABLE TB Set Top Boxes</b>	
<b>Year</b>	<b>TB1</b>
2022	68
2021	47
2020	31
2019	19
2018	11
2017	6
2016	2
2015	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**

3.25 % 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
2022	66	74	80	83	86	88	89	90	91	92	93	93	94	95	95	96	96	97	98	98	98	2022
2021	36	51	60	67	72	75	78	81	83	84	86	87	88	90	90	92	93	94	95	96	97	2021
2020	16	31	43	51	58	63	68	71	74	76	79	80	82	84	85	87	89	90	93	94	95	2020
2019	10	16	28	37	46	52	57	62	66	69	71	74	76	79	80	83	85	87	90	92	94	2019
2018		10	16	26	34	41	48	53	57	61	64	67	70	74	75	78	81	84	87	90	92	2018
2017			10	16	24	32	38	44	49	54	57	61	64	68	70	74	77	80	85	88	90	2017
2016				10	17	24	30	36	42	46	51	54	58	63	65	70	73	77	82	86	88	2016
2015				10	11	17	23	29	35	40	44	48	52	58	61	65	69	74	79	83	87	2015
2014					10	12	17	23	28	33	38	42	46	53	56	61	65	70	77	81	85	2014
2013						10	13	17	22	27	32	37	41	48	51	56	61	67	74	79	83	2013
2012							10	13	18	22	27	31	35	43	46	52	57	63	71	77	81	2012
2011								10	14	18	22	26	31	38	42	48	53	60	68	74	79	2011
2010								10	11	14	18	22	26	34	37	44	49	56	65	72	77	2010
2009									10	11	14	18	22	30	33	40	46	53	63	70	75	2009
2008										10	12	15	19	26	29	36	42	50	60	67	73	2008
2007											10	12	15	22	25	32	38	46	57	65	71	2007
2006												10	13	19	22	29	35	43	54	63	69	2006
2005													10	11	16	19	26	31	40	52	60	2005
2004														10	14	16	23	28	37	49	58	2004
2003															11	14	20	25	34	46	56	2003
2002															10	12	17	23	31	43	53	2002
2001																10	15	20	28	41	51	2001
2000																	10	13	18	26	38	2000
1999																		12	16	23	36	1999
1998																		10	14	21	33	1998
1997																			12	19	31	1997
1996																			11	17	29	1996
1995																			10	15	26	1995
1994																				14	24	1994
1993																				12	22	1993
1992																				11	21	1992
1991																					19	1991
1990																					17	1990
1989																					16	1989
1988																					14	1988
1987																					13	1987
1986																					12	1986
1985																					11	1985
1984																					18	1984
1983																					16	1983

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>
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
1998	5	10	20	30	40	50	60	70	80	90	100

<b>TABLE 40</b>	
<b>Bank Vault Doors</b>	
<b>YEAR</b>	<b>TABLE 40</b>
2022	98
2021	112
2020	119
2019	118
2018	120
2017	122
2016	121
2015	119
2014	117
2013	116
2012	115
2011	115
2010	115
2009	112
2008	112
2007	112
2006	115
2005	116
2004	120
2003	120
2002	118
2001	115
2000	112
1999	110
1998	106
1997	103
1996	100
1995	98
1994	97
1993	95
1992	93
1991	89
1990	87
1989	84
1988	83
1987	84
1986	80
1985	76
1984	72
1983	71

<b>TABLE T</b>				
<b>Straight Line Depreciation</b>				
<b>YEAR</b>	<b>T4</b>	<b>T5</b>	<b>T6</b>	<b>T7</b>
2022	75	80	83	86
2021	50	60	67	71
2020	25	40	50	57
2019	20	20	33	43
2018			20	29
2017				20

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