

# 2026 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	2025	67	75	81	84	87	89	90	91	93	95	96	97	98	98	99
102	2024	38	53	63	69	74	79	82	84	88	92	93	95	97	99	100
103	2023	16	33	45	55	62	68	72	75	81	87	90	93	96	98	100
105	2022	11	18	30	41	50	57	63	68	76	83	86	90	95	98	101
122	2021		12	21	33	44	54	61	68	78	89	94	100	106	111	116
133	2020			13	24	35	45	55	63	76	89	96	104	113	118	125
134	2019				15	24	34	44	52	67	83	91	99	110	117	123
138	2018				14	17	25	35	44	59	77	87	97	109	116	126
143	2017					14	19	27	36	53	73	83	94	109	117	129
146	2016						15	20	28	44	66	77	91	107	117	128
145	2015							15	22	36	58	70	84	102	113	126
147	2014								16	29	51	63	79	98	110	126
149	2013								15	24	45	57	75	94	109	125
150	2012									20	39	51	69	90	105	125
154	2011									15	34	46	65	88	105	125
159	2010										29	41	60	86	103	127
158	2009										24	36	54	79	98	123
162	2008										21	31	49	76	97	123
168	2007										17	27	45	74	96	126
176	2006											25	42	72	95	128
184	2005											22	39	70	96	131
196	2004												37	69	96	135
202	2003												34	65	93	135
205	2002												31	59	90	135
206	2001												27	56	84	132
208	2000													50	79	129
212	1999													47	76	127
212	1998													42	72	123
214	1997													39	66	120
218	1996													35	63	118
221	1995													33	60	115
228	1994														57	114
235	1993														54	110
240	1992														50	110
243	1991														46	104
248	1990														45	104
255	1989														43	99
268	1988														40	102
279	1987															100
284	1986															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	2025	67	75	81	84	87	89	90	91	93	95	96	97	98	98	99
103	2024	38	54	64	70	75	79	82	84	89	93	94	96	98	100	101
106	2023	17	34	47	56	64	70	74	77	84	89	92	95	99	101	103
111	2022	10	19	32	43	53	60	67	72	80	88	91	95	100	103	107
125	2021		11	21	34	45	55	63	70	80	91	96	103	109	114	119
135	2020			14	24	35	46	55	63	77	90	97	105	115	120	127
137	2019				15	25	34	45	53	69	85	93	101	112	119	126
140	2018				13	17	25	35	45	60	78	88	98	111	118	127
144	2017					13	19	27	36	53	73	84	95	109	118	130
146	2016						13	20	28	44	66	77	91	107	117	128
146	2015							15	22	37	58	70	85	102	114	127
148	2014								16	30	52	64	80	99	111	127
150	2013								14	24	45	57	75	95	110	126
150	2012									20	39	51	69	90	105	125
153	2011									15	34	46	64	87	104	124
157	2010										28	41	60	85	102	126
157	2009										24	36	53	79	97	122
158	2008										21	30	47	74	95	120
166	2007										17	27	45	73	95	125
170	2006											24	41	70	92	124
175	2005											21	37	67	91	124
182	2004												35	64	89	126
189	2003												32	60	87	127
190	2002												29	55	84	125
190	2001												25	51	78	122
191	2000													46	73	118
193	1999													42	69	116
194	1998													39	66	113
197	1997													35	61	110
200	1996													32	58	108
204	1995													31	55	106
211	1994														53	106
215	1993														49	101
219	1992														46	101
222	1991														42	95
228	1990														41	96
235	1989														40	92
246	1988														37	93
257	1987															93
262	1986															89

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>
2025	84	91	89	91
2024	70	84	79	84
2023	56	77	70	77
2022	43	72	60	72
2021	34	70	55	70
2020	24	63	46	63
2019	15	53	34	53
2018	14	45	25	45
2017	14	36	19	36
2016	14	28	15	28
2015	14	22	15	22
2014	14	16	15	16
2013	14	15	15	15

<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>
2025	54	73
2024	39	47
2023	24	30
2022	15	19
2021	10	12
2020	6	8
2019	4	5
2018	2	3
2017	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>
2025	91	93
2024	84	88
2023	75	81
2022	68	76
2021	68	78
2020	63	76
2019	52	67
2018	44	59
2017	36	53
2016	28	44
2015	22	36
2014	16	29
2013	15	24
2012		20
2011		15
2010		

<b>TABLE CE Copier Equipment</b>	
<b>Year</b>	<b>CE1</b>
2025	58
2024	47
2023	32
2022	28
2021	23
2020	19
2019	15
2018	13
2017	10
2016	10
2015	10

<b>TABLE OP Offset Lithographic Printing Presses</b>	
<b>Year</b>	<b>OP1</b>
2025	91
2024	82
2023	74
2022	66
2021	58
2020	50
2019	43
2018	37
2017	31
2016	23
2015	20
2014	17
2013	13
2012	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	2025	78	85	92	95	98
101	2024	71	77	83	91	96
102	2023	65	71	77	86	95
107	2022	62	67	73	85	96
125	2021	65	71	78	91	109
133	2020	63	69	74	89	113
136	2019	57	63	68	84	112
140	2018	53	59	63	78	111
143	2017	49	53	57	73	109
144	2016	43	48	52	65	105
145	2015	39	44	46	58	102
147	2014	37	41	44	51	98
150	2013	35	39	42	45	95
151	2012	33	36	39	39	91
154	2011	31	34	35	34	88
159	2010	29	32	33	29	86
162	2009			31	24	81
168	2008			29	22	79
175	2007				18	77
181	2006					74
185	2005					70
195	2004					68
201	2003					64
204	2002					59
207	2001					56
210	2000					50
212	1999					47
215	1998					43
217	1997					39
220	1996					35
226	1995					34

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	2025	74	83	91
102	2024	67	75	83
105	2023	63	70	78
114	2022	63	71	78
126	2021	64	72	78
132	2020	62	70	77
134	2019	56	63	70
140	2018	53	60	66
141	2017	49	55	61
142	2016	44	50	54
144	2015	40	45	49
146	2014	38	42	47
148	2013	36	40	43
152	2012	33	38	41
158	2011	32	36	40
163	2010	31	34	37
163	2009	26	29	33
168	2008	22	25	29
174	2007	21	23	23
178	2006	20	20	20
185	2005			17

<b>TABLE PV20</b>	
<b>Photovoltaic Systems</b>	
<b>YEAR</b>	<b>Factor</b>
2025	98
2024	92
2023	91
2022	88
2021	88
2020	84
2019	83
2018	79
2017	73
2016	68
2015	62
2014	56
2013	49
2012	38
2011	31
2010	28
2009	22
2008	19
2007	18
2006	17
2005	16
2004	14
2003	13
2002	11
2001	10

**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>
2025	1.02000	102
2024	1.04040	104
2023	1.06120	106
2022	1.08242	108
2021	1.10406	110
2020	1.11550	112
2019	1.13781	114
2018	1.16056	116
2017	1.18377	118
2016	1.20744	121
2015	1.22584	123
2014	1.25032	125
2013	1.25600	126
2012	1.28110	128
2011	1.30672	131
2010	1.31654	132
2009	1.31342	131
2008	1.33969	134
2007	1.36647	137
2006	1.39378	139
2005	1.42165	142
2004	1.45014	145
2003	1.47716	148
2002	1.50674	151
2001	1.53686	154
2000	1.56761	157
1999	1.59896	160
1998	1.62858	163
1997	1.66113	166
1996	1.69435	169
1995	1.71314	171
1994	1.73354	173
1993	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>
2025	78	91
2024	61	84
2023	46	77
2022	34	72
2021	25	70
2020	18	63
2019	12	53
2018	8	45
2017		36
2016		28
2015		22
2014		16
2013		15

<b>TABLE V Vending Tables</b>		
	<b>VIDEO</b>	<b>VENDING</b>
<b>YEAR</b>	<b>V4</b>	<b>V8</b>
2025	75	89
2024	52	79
2023	32	68
2022	17	57
2021	10	54
2020		45
2019		34
2018		25
2017		19
2016		15
2015		

<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>
2025	72	88
2024	52	77
2023	37	68
2022	28	61
2021	23	59
2020	15	53
2019	6	47
2018	6	42
2017		38
2016		33
2015		28
2014		22
2013		18
2012		13
2011		7
2010		7

<b>TABLE TB Set Top Boxes</b>	
<b>Year</b>	<b>TB1</b>
2025	68
2024	47
2023	31
2022	19
2021	11
2020	6
2019	2
2018	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**

4.75 % Rate of Return  
Minumum Per Cent Good = 125% of Average Service Life

YEAR	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	ACQ'D
2025	67	75	81	84	87	89	90	91	92	93	94	94	95	96	96	97	97	98	98	99	99	2023
2024	37	52	62	68	73	77	80	82	84	86	87	89	90	91	92	93	94	95	97	97	98	2022
2023	16	32	44	53	60	66	70	73	76	79	81	83	84	87	88	90	91	93	95	96	97	2021
2022	10	17	29	39	48	54	60	65	68	72	74	77	79	82	84	86	88	90	93	95	96	2020
2021		10	17	27	36	44	50	56	60	64	68	71	73	77	79	82	85	87	91	93	95	2019
2020			10	18	26	34	41	47	52	57	61	64	67	72	75	78	81	85	89	92	94	2018
2019				11	18	25	33	39	45	50	54	58	62	68	70	74	78	82	87	90	92	2017
2018				10	12	18	25	32	38	43	48	52	56	63	65	70	74	79	84	88	91	2016
2017					10	13	19	25	31	37	42	46	51	58	61	66	70	76	82	87	90	2015
2016						10	14	19	25	30	36	41	45	53	56	62	67	73	80	85	88	2014
2015							10	15	20	25	30	35	40	48	52	58	63	70	78	83	87	2013
2014								11	16	20	25	30	35	43	47	54	59	67	75	81	86	2012
2013								10	12	16	21	25	30	38	43	50	56	63	73	79	84	2011
2012									10	13	17	21	26	34	38	46	52	60	70	77	83	2010
2011										10	14	18	22	30	34	42	48	57	68	75	81	2009
2010											11	14	18	26	30	38	45	54	65	73	80	2008
2009												12	15	23	26	34	41	50	62	71	78	2007
2008												10	13	19	23	30	37	47	60	69	76	2006
2007													10	16	20	27	34	44	57	67	75	2005
2006														14	17	24	31	41	54	65	73	2004
2005														12	15	21	28	38	52	63	71	2003
2004															13	19	25	35	49	60	69	2002
2003															11	17	22	32	46	58	67	2001
2002																15	20	29	44	56	66	2000
2001																13	18	27	41	54	64	1999
2000																	16	24	38	51	62	1998
1999																	14	22	36	49	60	1997
1998																	13	20	34	47	58	1996
1997																		18	31	44	56	1995
1996																		16	29	42	54	1994
1995																		15	27	40	52	1993
1994																			25	38	50	1992
1993																			23	36	47	1991
1992																			21	34	46	1990
1991																			19	32	43	1989
1990																			18	29	42	1988
1989																			17	27	39	1987
1988																			15	26	38	1986
1987																				24	36	1985
1986																				23	34	1984

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>
2025	5	10	20	30	40	50	60	70	80	90	100
2024	5	10	20	30	40	50	60	70	80	90	100
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

<b>TABLE 40</b>	
<b>Bank Vault Doors</b>	
<b>YEAR</b>	<b>TABLE 40</b>
2025	99
2024	100
2023	100
2022	101
2021	116
2020	125
2019	123
2018	126
2017	129
2016	128
2015	126
2014	126
2013	125
2012	125
2011	125
2010	127
2009	123
2008	123
2007	126
2006	128
2005	131
2004	135
2003	135
2002	135
2001	132
2000	129
1999	127
1998	123
1997	120
1996	118
1995	115
1994	114
1993	110
1992	110
1991	104
1990	104
1989	99
1988	102
1987	100
1986	97

<b>TABLE T</b>				
<b>Straight Line Depreciation</b>				
<b>YEAR</b>	<b>T4</b>	<b>T5</b>	<b>T6</b>	<b>T7</b>
2025	75	80	83	86
2024	50	60	67	71
2023	25	40	50	57
2022	20	20	33	43
2019			20	29
2018				20

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