

**APPENDIX IV: ASSESSMENT COORDINATION DEPARTMENT
DEPRECIATION SCHEDULES**

**Commercial Personal Property
Depreciation Schedules**

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Use of Commercial Personal Property Depreciation Schedules

The depreciation schedules found herein are recommended for use by the Assessment Coordination Department in conjunction with the Commercial Personal Property Assessment forms approved by that agency.

Selection of a schedule may be based on assessment by overall category, business or industry type, or on a per-item basis. Once a particular schedule is selected, a remaining economic life percentage (REL%, or percent good) is determined by moving downward in the appropriate column to the line representing the age of the asset or group of assets. This REL% should then be multiplied against the asset cost (historic, acquisition, or original) that reflects all expenses necessary to bring the asset to productive capacity. Such costs and expenses should include purchase price, freight, installation, etc. This multiplication process will result in the value of the subject asset.

Note: Any specific item not listed in the indices accompanying these schedules should be depreciated according to its actual productive life (Total Economic Life), also referred to as engineering life, using the appropriate life schedule. If no schedule is found for a particular life, a REL% may be determined by interpolating between the two nearest schedules.

Assets no longer in production but retained by the owner may be valued at 5% to 10% of acquisition cost. If such assets are returned to production, they should be valued accordingly.

**Listing of Recommended Depreciable Fixed Asset Lives
Basic Personal Property Categories**

The following *general* categories of personal property may be depreciated according to the schedule listed.

<u>Property Category</u>	<u>Use Schedule</u>
Vehicles	8
Furniture & Fixtures	
Industrial - See Specific Schedules	
Office	10
Retail	12
Machinery & Equipment	
Industrial - See Specific Schedules	
Office & Retail	
Electronic	6
Electronic/Mechanical	8
Non-Electronic, Office	10
Non-Electronic, Retail	12

**Listing of Recommended Depreciable Fixed Asset Lives
Retail, Wholesale, and Service Businesses**

<u>Business Class or Type</u>	<u>Use Schedule</u>
Air Conditioning & Heating, Sales & Repair	10
Apparel, Sales	12
Appliance Sales & Repair	10
Automobile Dealership	12
Auto Parts, Sales	12
Auto Repair & Body Shop	10
Bakery	10
Bar/Nightclub	10
Barber/Beauty Shop	10
Boat/Recreational Vehicle Sales	12
Bookstore, New & Used	12
Catalog Showroom & Sales	12
Cement, Ready Mix Plant	16
Portable Plant	10
Truck Mounted	12
Convenience Store	12
Day Care Center/Preschool	10
Department Store	12
Discount Store	12
Drug Store	12
Dry Cleaner	10
Electronics, Sales & Repair	12
Fabric/Drapery Sales	12
Farm Equipment/Implement Dealership	12
Farm Supply & Feed	12
Fast Food Restaurant	10
Financial Institution	10
Floor Covering, Sales	12
Florist & Gift	12
Funeral Home/Mortuary	12
Furniture Sales	12
Garden Supply/Nursery	12
Gift Sales	12
Hardware/Building Material Sales	12
Health & Specialty Food Sales	12

**Listing of Recommended Depreciable Fixed Asset Lives
Retail, Wholesale, and Service Businesses**

<u>Business Class or Type</u>	<u>Use Schedule</u>
Health Club	10
Hobby & Craft Sales	12
Hospital Furnishings & Equipment, General	10
Specialized Equipment	6
Hotel Furnishings & Equipment	10
Janitorial Service Equipment	10
Jewelry Sales	12
Laundry Equipment	10
Liquor/Package Store	12
Meat Market/Butcher Shop	10
Mobile Home Dealership	12
Motel & Hotel	10
Motorcycle/Recreational Vehicle Dealership	12
Newspaper (Printing & Publishing)	12
Computerized Equipment	6
Nursing Home/Convalescent Center	10
Office Furniture & Equipment Sales	12
Office Supply, Sales	12
Office, Commercial, Furniture & Fixtures	10
Data Processing Equipment/Computers	5
Electronics/Special Equipment	6
Office, Medical, Furniture & Fixtures	10
Data Processing Equipment/Computers	5
Electronics/Special Equipment	6
Pawn Shop	12
Pet Shop	10
Petroleum, Wholesale/Bulk Distribution	16
Petroleum Products, Retail Sales	12
Photographic Equipment, Retail Sales	12
Photographic Processing Service Equipment	10
Plumbing Supply	12
Poultry Production Equipment	8
Propane/Butane/Liquid Gas Distribution	16
Radio/Television, Repair	10
Radio/Television, Sales	12
Record/Tape/Compact Disk Sales	12

**Listing of Recommended Depreciable Fixed Asset Lives
Retail, Wholesale, and Service Businesses**

<u>Business Class or Type</u>	<u>Use Schedule</u>
Rental Store, General	8
Repair Shop, Miscellaneous	12
Restaurant Furniture, Fixtures, & Equipment	12
Retail Trade, General, Fixtures & Equipment	12
Service Businesses, General	
Furniture, Fixtures, & Equipment	10
Service Station/Garage	10
Shoe Store	12
Sporting & Athletic Good Sales	12
Supermarket/Grocery, General	12
Tire/Rubber Sales	12
Tobacco Sales	12
Variety/Toy	12
Wholesale Trade Fixtures & Equipment	12

Listing of Recommended Depreciable Fixed Asset Lives Industrial Groups

<u>Industry Class or Type</u>	<u>Use Schedule</u>
Apparel & Textile Products Manufacture	10
Asphalt Plants & Equipment	
Portable	10
Stationary	12
Bakery & Confectionery Production	12
Boat Manufacture	12
Molds	6
Bottling, Soft Drink & Other	12
Cannery/Frozen Food Production	12
Cement Manufacture	20
Chemical Production	12
Clay Products Manufacture	16
Concrete/Masonry Products Manufacture	16
Cotton Gin	16
Dairy Products Process & Manufacture	12
Electrical Equipment Manufacture	12
Electronic Equipment Manufacture	10
Fabricated Metal Products	12
Special Equipment	6
Food & Beverage Production	12
Special Equipment	6
Furniture Manufacture	12
Glass & Glass Products Manufacture	16
Special Equipment	6
Grain & Feed Mill Products Manufacture	20
Gypsum Products Manufacture	16
Hatchery Equipment	10
Ice Plant	10
Leather, Shoe, & Leather Products Manufacture	10
Lighting Products Manufacture	12
Logging & Timber Equipment	6
Logging & Timber Mill - See Sawmill	

Listing of Recommended Depreciable Fixed Asset Lives Industrial Groups

Industry Class or Type	Use Schedule
Machinery Manufacture, General	12
Meat Packing & Processing	12
Metal Products Manufacture, Miscellaneous	12
Metals Production	
Non-Steel Products	16
Primary Steel Production	20
Steel Products	16
Special Equipment	6
Metalworking Machinery Manufacture	12
Computer Controlled	6
Mining & Quarrying	12
Miscellaneous Consumer Products Manufacture	12
Optical Products Manufacture	10
Paint & Varnish Manufacture	12
Paper & Pulp Manufacture	16
Paper Products Manufacture	12
Plastics Manufacture	12
Plastic Products Manufacture	12
Special Equipment	6
Poultry Processing & Products Manufacture	12
Rubber Products Manufacture	12
Special Equipment	6
Sawmill & Wood Processing	
Permanent	12
Portable	10
Stone Products Manufacture	16
Textile Manufacture	12
Vegetable Oil & Products Manufacture	16
Winery	12
Wire Products Manufacture	16
Wood Products Manufacture	12

Listing of Recommended Depreciable Equipment Lives Itemized Fixed Asset Listings per Commercial Group

<u>Fixed Asset Class or Type</u>	<u>Use Schedule</u>
Agricultural Machinery & Equipment	10
Alarm Systems	6
Amusement & Theme Parks	
Miniature Golf Course	10
Resort Equipment	10
Rides	12
Roller Rink	10
Shuttle Cars	10
Ticket Dispenser	6
Other Equipment	12
Amusement Equipment & Machines	
Cue Rack & Sticks	6
Golf Cart	12
Golf Equipment	10
Gymnasium Equipment	12
Pinball Machine	8
Pool/Billiard Table, Coin Operated	8
Pool/Billiard Table, Non-coin	10
Table Tennis/Ping Pong	10
Tennis Equipment	10
Video Game	5
Other Amusement Devices	8
Apartment Furniture & Appliances	10
Automobile Service & Repair	
Align & Balance Equipment	8
Automotive Tools	8
Brake Drum Equipment	12
Electronic Testing & Tune-up	8
Jack, Manual/Hydraulic	12
Lubrication System & Equipment	8
Tire Changer	12
Tire Rack, Portable	10
Valve Grinder	12
Wheel Bearing Packer	8
Wrecking & Towing Equipment	12
Other Service Equipment	10
See Also: Gasoline	
Bar Equipment: See Restaurant Equipment	
Billboards/Signs	16
Bins	10
Blowers	12
Boat Dock, Fixed or Floating	10

**Listing of Recommended Depreciable Equipment Lives
Itemized Fixed Asset Listings per Commercial Group**

Fixed Asset Class or Type	Use Schedule
Boiler	
Commercial	12
Industrial	20
Bottling Equipment	12
Bowling Alley Equipment & Machinery	10
Buildings, Portable	10
Butane & Propane Tanks	12
Car Wash Equipment	
Automatic (Drive Through)	8
Coin Operated	10
Non-coin	12
Cold Storage & Ice making Equipment	12
Communications Equipment	
Cellular Phone	5
Facsimile (FAX) Machine	6
Intercom System	8
Radio Equipment	6
Switchboard/Telephone System	6
Other Communication Equipment	6
Computers & Data Processing Equipment	5
Construction & Contracting Equipment	
Air Compressor	12
Barricade/Warning Device	3
Chain Hoist	12
Compressor	12
Conveyor	10
Crane	12
Crusher	16
Ditcher	16
Drag Line	20
Drill	8
Excavator	16
Gas Tank, Portable	8
Generator	12
Grader	16
Grinder	12
Hand Tools	6
Heater, Portable	8
Jack	12
Painting Equipment	8
Riveting Machine	12
Roofing Equipment	12
Sander	8

Listing of Recommended Depreciable Equipment Lives Itemized Fixed Asset Listings per Commercial Group

Fixed Asset Class or Type	Use Schedule
Construction & Contracting Equipment Contd.	
Saw	8
Spray Gun	8
Steam Cleaning System	12
Stripper	12
Welder	12
See Also: Industrial Equipment	
Copiers: See Office Equipment	
Dairy Equipment	10
Dance Studio Fixtures & Equipment	10
Data Processing Equipment, All Types	5
Drilling Equipment	12
Electrical & Lighting	10
Environmental Equipment	10
Fans & Ventilation Equipment	10
Fork Lift & Material Handling Equipment	12
Gasoline	
Pumps & Dispenser Equipment	8
Storage Tanks	12
Grain Elevator Equipment	
Machinery	12
Tanks	20
Other Milling Equipment	20
See Also: Industrial Equipment	
Hot Water Tanks	12
Hotel & Motel Equipment	
Blinds, Shades & Draperies	10
Carts, Maid & Utility	10
Dressers & Mirrors	10
Housekeeping Equipment	12
Ice Machine	12
Kitchen Appliances	10
Lamps	10
Laundry Equipment: See Laundry Equipment	
Linens	3
Lobby Furniture	10
Room Furniture	10
Swimming Pool Equipment	10
Other Fixtures & Equipment	10

**Listing of Recommended Depreciable Equipment Lives
Itemized Fixed Asset Listings per Commercial Group**

<u>Fixed Asset Class or Type</u>	<u>Use Schedule</u>
Industrial Machinery & Equipment, General	
Blast Furnace	12
Boiler	16
Computer Numerically Controlled (CNC) Equipment	8
Conveyor	12
Cooling Rack or Tower	12
Industrial Machinery & Equipment, General Contd.	
Crane	12
Dies, Jigs, Tools	3
Exhaust System	12
Flume	12
Generator	12
Hoists & Lifts	12
Holding Tank	12
Hydraulic System	8
Incinerator	12
Kilns, Dry & Tunnel	12
Material Handling Equipment	12
Molds	6
Motors: Diesel, Electric & Gasoline	8
Overhead Pulley Tracks & Lifts	12
Packaging Machinery	12
Painting Equipment	8
Pallet, Metal	8
Pallet, Wood	3
Patterns	3
Piping	12
Robotics Equipment (Excluding Computer)	10
Rotary Press	12
Scales	10
Scoring Equipment	10
Scrapers	16
Screens	16
Sewing Machine	12
Sheeter & Molder	12
Smelter Equipment	12
Specialized Process Machinery, Heavy	16
Specialized Process Machinery, Medium	12
Specialized Process Machinery, High-Tech	10
Steam Lines & Boilers	12
Tools, Miscellaneous	6
Turbines	12
Washer Extractor	12

Listing of Recommended Depreciable Equipment Lives Itemized Fixed Asset Listings per Commercial Group

<u>Fixed Asset Class or Type</u>	<u>Use Schedule</u>
Other Industrial Equipment, use Appropriate Industrial Class Life See Also: Construction & Contracting	
Janitorial Equipment	
Buffer, Floor	8
Cleaning/Polishing Equipment	10
Power Sweeper	8
Vacuum Cleaner	10
Laundry Equipment	
Bleach & Detergent Dispenser	8
Clothes Dryer	8
Coin Changer	6
Dry Cleaning Machine, Coin-operated	8
Dry Cleaning Machine, Manual	12
Finisher/Iron Press	12
Hangar Rack	10
Iron/Press	10
Washer, Coin-operated	8
Washer, Manual Operated	10
Lockers	10
Machine Shop Equipment	
Computer Numerically Controlled (CNC) Equipment	8
Dies, Jigs, Hand Tools	3
Drill Press	12
Grinder	12
Lathe	12
Metal Fabrication Equipment	12
Metal Working Equipment	12
Molds	6
Valve Grinder	12
Vise	12
Other Equipment	12
See Also: Construction & Contracting and Industrial	
Medical Equipment	
Chiropractic Furnishings & Equipment	12
Dental Furnishings & Equipment	12
Equipment, Miscellaneous	10
Examination Room Furniture & Equipment	12
Instruments, Miscellaneous	12
Optical Equipment	12
Sterilizer	12
Supply Cabinet	10

Listing of Recommended Depreciable Equipment Lives Itemized Fixed Asset Listings per Commercial Group

Fixed Asset Class or Type	Use Schedule
Medical Equipment Contd.	
Veterinary Equipment	10
X-Ray Equipment	10
Other Medical Furnishings & Equipment	12
See Also: Professional & Scientific	
Office Furniture & Equipment	
Accounting & Adding Machines, Calculators	6
Chairs, Couches, Desks, Tables	10
Computers & Data Processing Equipment	5
Copiers & Duplicators	8
Dividers, Room	12
Office Furniture & Equipment Contd.	
Facsimile (FAX) Machine	6
File & Storage Cabinets	12
Typewriter	6
Other Equipment	6-8
Other Furniture & Fixtures	10
Photographic Equipment	
Automatic Film Processing Machine	8
Cameras & Lenses	10
Darkroom Equipment	12
Enlargers	10
Manual Developing Equipment	10
Projection Equipment	12
Proof Boxes	12
Other Photographic Equipment	10
Professional Libraries	
	6
Professional & Scientific Instruments	
Centrifuge	8
Electronic Testing Equipment	8
Lenses	10
Micrometer	12
Oscilloscope	8
Remote Equipment	10
Research Equipment	6
Scientific Instruments	6
Other Instruments	10
Other Lab Equipment, Electronic	8
Other Lab Equipment, Non-electronic	10
Printing & Publishing	
Printing Presses	12
Pumps: Air, Fuel, & Water	
	8

Listing of Recommended Depreciable Equipment Lives Itemized Fixed Asset Listings per Commercial Group

<u>Fixed Asset Class or Type</u>	<u>Use Schedule</u>
Radio & Television Broadcasting	
Radio Towers	16
Recording Studio Equipment	8
Transmission Equipment	10
Other Equipment	12
Refrigeration Equipment	12
Restaurant Equipment	
Back Bar	10
Bar Sink	10
Blender	8
Booths	10
Broiler, Charcoal or Gas	12
Bun Warmer	12
Butcher Block or Table	10
Coffee Maker or Urn	10
Cold Drink Machine	8
Counter & Stools	10
Deep Frying Equipment	12
Dishwasher	10
Drink Dispenser	10
Food Warmer	12
Food Preparation Equipment	12
Free Standing Sink	10
Freeze or Slush Machine	10
Glass washer w/Motorized Brush	10
Griddle, Electric or Gas	12
Grill	12
Ice Cream Machine	12
Ice Machine	12
Meat Locker	12
Microwave Oven	10
Mixer	12
Oven	12
Peeler, Potato or Vegetable	12
Pie or Pizza Roller	12
Pizza Oven	12
Popcorn Maker	12
Pots & Pans	5
Preparation Table	10
Reach-in Cooler	10
Revolving Roaster	12
Silverware	3
Slicer	10
Snack Bar Equipment	10
Soda Fountain w/Sink	10

Listing of Recommended Depreciable Equipment Lives Itemized Fixed Asset Listings per Commercial Group

Fixed Asset Class or Type	Use Schedule
Restaurant Equipment Contd.	
Steam or Serving Table & Pans	10
Stove Hood, Vent & Fan	12
Stove, Electric or Gas	12
Tables & Chairs	10
Toaster	10
Trays	8
Utensils	3
Waffle Iron	12
Warmer	12
See Also: Retail Trade Fixtures & Equipment	
Retail Trade Fixtures & Equipment	
Apparel Rack	12
Cabinets & Shelves	12
Cash Box	10
Cash Register, Electric	8
Cash Register, Electronic	6
Cash Register, Manual	10
Checkout Counter	12
Computerized Checkout Equipment	8
Credit Card Imprinter & Electronic Check	8
Display Case: Floor, Rack or Wall	10
Display Counter	12
Display & Sales Equipment, General	12
Hand Cart or Dolly	12
Hanging Rack	10
Hangars	3
Music System	8
Mirror, Security & Other	8
Partitions	12
Planter	10
Plants, Artificial or Living	3
Public Address System	10
Safe	16
Scales	8
Shelving	16
Showcase	10
Other Retail Furniture & Fixtures	12
Other Retail Machinery & Equipment	10
See Also: Office Furniture & Equipment	
Seating, Auditorium	10
Service Station Equipment: See Automobile Repair	
Shipping & Warehouse Equipment	12

**Listing of Recommended Depreciable Equipment Lives
Itemized Fixed Asset Listings per Commercial Group**

Fixed Asset Class or Type	Use Schedule
Shoe Repair Machinery & Equipment	12
Shop Maintenance Equipment	12
Sports & Recreation Equipment	10
Supermarket & Grocery	
Computerized Checkout Equipment	8
Dairy Case	10
Frozen Food Case	10
Meat Case	10
Meat Locker	12
Meat or Produce Scales	8
Produce Case	12
Rack, Bread or Display	10
Shopping Cart	6
Tanks	12
Tanning Salon Equipment	10
Theater Equipment & Seating	10
Tires, Retail Sales & Recapping: See Automobile Repair	
Vehicles	8
Vending Machines	
All Coin Operated	8
Coin Changer	6
Non-coin Operated	10
Video Rental, Video Tapes & Players	5
Water Softening Equipment	12
Woodworking Equipment	12

COMMERCIAL PERSONAL PROPERTY

Depreciation Schedules

Remaining Life Percentages

Schedule/												Schedule/
1	.55	.73	.78	.87	.89	.91	.93	.94	.96	.96		1
2	.30	.53	.60	.71	.82	.85	.88	.88	.91	.93		2
3	.10	.39	.48	.59	.75	.79	.84	.85	.87	.89		3
4		.24	.35	.50	.68	.73	.79	.81	.84	.87		4
5		.10	.23	.42	.61	.67	.75	.78	.81	.84		5
6			.10	.33	.53	.61	.70	.74	.79	.82		6
7				.24	.46	.55	.66	.71	.76	.80		7
8				.15	.39	.49	.61	.67	.73	.77		8
9					.32	.43	.57	.64	.70	.75		9
10					.25	.37	.52	.60	.67	.73		10
11						.31	.48	.57	.64	.70		11
12						.25	.43	.53	.62	.68		12
13							.39	.50	.59	.65		13
14							.34	.46	.56	.63		14
15							.30	.43	.53	.61		15
16							.25	.39	.50	.58		16
17								.36	.48	.56		17
18								.32	.45	.53		18
19								.29	.42	.51		19
20								.25	.39	.49		20
21									.36	.46		21
22									.33	.44		22
23									.31	.42		23
24									.28	.39		24
25									.25	.37		25
26										.34		26
27										.32		27
28										.30		28
29										.27		29
30										.25		30