

2017 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)
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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	2016	66	75	80	84	86	88	90	91	93	95	96	96	98	98	99
100	2015	37	52	61	68	73	77	80	82	86	89	91	93	95	96	98
100	2014	16	31	44	53	60	65	70	73	78	84	86	89	92	94	97
102	2013	10	17	30	40	48	55	60	65	72	80	84	87	92	94	97
103	2012	10	10	18	28	37	44	52	57	66	74	79	83	90	93	97
105	2011		10	11	18	27	36	43	49	59	70	76	81	88	92	98
109	2010			11	12	20	27	35	43	53	66	73	80	88	94	100
108	2009				11	13	19	27	33	45	59	67	75	84	91	97
111	2008				11	11	14	21	28	40	56	63	72	83	90	99
115	2007					11	12	16	22	35	51	60	70	83	91	101
121	2006						12	12	17	29	47	57	69	82	92	104
125	2005							12	14	25	43	53	66	81	93	106
134	2004								13	21	39	51	66	83	95	111
138	2003								13	17	35	46	61	81	95	112
141	2002									14	30	41	56	79	93	113
141	2001									14	24	35	52	73	90	110
142	2000										21	31	47	70	87	108
145	1999										17	26	42	67	84	109
145	1998										15	23	38	62	81	106
146	1997										15	19	34	57	77	104
149	1996											18	31	54	75	103
151	1995											15	27	50	71	101
156	1994												25	48	70	101
161	1993												23	45	68	103
164	1992												20	41	64	102
166	1991												18	38	61	100
170	1990												16	36	60	99
174	1989													33	56	97
183	1988													31	55	99
191	1987													31	53	99
194	1986													27	49	95
196	1985													25	45	94
199	1984													21	44	90
205	1983													19	41	90
210	1982														38	86
219	1981														37	88
240	1980														38	91
262	1979														37	94
286	1978														34	97
308	1977														31	99

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	2016	66	75	80	84	86	88	90	91	83	95	96	96	98	98	99
101	2015	37	53	62	69	74	78	81	83	87	90	92	94	96	97	99
101	2014	16	31	44	54	61	66	71	74	79	85	87	90	93	95	98
103	2013	9	18	30	40	48	56	61	66	73	80	84	88	93	95	98
104	2012	9	9	18	28	37	45	52	57	67	75	80	84	90	94	98
105	2011		9	11	18	27	36	43	49	59	70	76	81	88	92	98
108	2010			9	12	19	27	35	42	53	66	72	79	87	93	99
108	2009				10	13	19	27	33	45	59	67	75	84	91	97
109	2008				10	10	14	21	27	39	55	62	71	82	88	97
114	2007					10	10	16	22	34	50	59	70	82	90	100
116	2006						10	12	16	28	45	55	66	79	88	100
120	2005							10	13	24	41	50	64	78	89	102
124	2004								11	20	36	47	61	77	88	103
128	2003								11	15	32	42	56	76	88	104
129	2002									13	27	37	52	72	85	103
129	2001									12	22	32	48	67	83	101
130	2000										20	29	43	64	79	99
131	1999										16	24	38	60	76	98
132	1998										13	21	34	57	74	96
134	1997										12	17	31	52	71	95
136	1996											16	29	49	68	94
138	1995											14	25	46	65	92
143	1994											12	23	44	64	93
146	1993												20	41	61	93
148	1992												18	37	58	92
151	1991												16	35	56	91
155	1990												13	33	54	90
160	1989													30	51	90
167	1988													28	50	90
174	1987													28	49	90
177	1986													25	44	87
180	1985													23	41	86
184	1984													19	40	83
189	1983													18	38	83
192	1982													16	35	79
203	1981														35	81
223	1980														36	85
249	1979														35	90
274	1978														32	93
299	1977														30	96

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

TABLE BP Biopharmaceutical				
	M & E	Other Equipment	Tools Molds Dies Jigs	Fixtures
Year	BP1	BP2	BP3	BP4
2016	85	92	89	92
2015	70	84	79	84
2014	55	76	68	76
2013	41	68	58	68
2012	29	59	47	59
2011	19	51	37	51
2010	12	43	28	43
2009	11	36	21	36
2008	11	28	14	28
2007	11	23	12	23
2006	11	17	12	17
2005	11	13	12	13
2004	11	12	12	12

TABLE S Non-Production Computers		
TABLE S2	Personal Computers	
TABLE S4	LAN Equipment (Plus Mainframe Computers)	
Year	S2	S4
2016	54	73
2015	39	47
2014	24	30
2013	15	19
2012	10	12
2011	6	8
2010	4	5
2009	2	3
2008	2	2

TABLE M Automatic Teller Machines		
	ATM only	Composite
Year	M10	M12
2016	91	93
2015	82	86
2014	73	78
2013	65	72
2012	57	66
2011	49	59
2010	43	53
2009	33	45
2008	28	40
2007	22	35
2006	17	29
2005	14	25
2004	13	21
2003	13	17
2002		14
2001		14

TABLE CE Copier Equipment	
Year	CE1
2016	58
2015	47
2014	32
2013	28
2012	23
2011	19
2010	15
2009	13
2008	10
2007	10
2006	10

TABLE OP Offset Lithographic Printing Presses	
Year	OP1
2016	91
2015	82
2014	74
2013	66
2012	58
2011	50
2010	43
2009	37
2008	31
2007	23
2006	20
2005	17
2004	13
2003	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.

TABLE F						
Agricultural Equipment						
		FNU	FAV	FUS	FDY	FWM
		new	average	used	dairy	wind
TREND	YEAR	F1	F2	F3	F15	F25
100	2016	78	85	92	95	98
101	2015	71	77	83	90	96
101	2014	65	71	76	85	93
104	2013	60	66	71	81	94
104	2012	54	59	64	75	90
107	2011	50	56	60	72	90
110	2010	46	51	55	67	89
112	2009	43	47	50	62	87
116	2008	39	43	46	58	87
121	2007	36	40	44	53	87
125	2006	34	38	40	49	85
128	2005	32	36	38	44	83
135	2004	31	35	38	39	84
139	2003	31	33	36	35	82
141	2002	28	31	32	30	79
143	2001	26	29	30	24	74
145	2000			28	22	71
147	1999			25	18	68
149	1998				16	64
150	1997					59
152	1996					55
156	1995					51
163	1994					51
167	1993					47
173	1992					43
178	1991					41
184	1990					39
190	1989					36
198	1988					34
204	1987					33
205	1986					29

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

TABLE G				
Mobile Construction Equipment				
		GNU	GAV	GUS
		new	average	used
TREND	YEAR	G1	G2	G3
100	2016	74	83	91
101	2015	67	75	82
102	2014	61	68	75
104	2013	57	64	71
107	2012	55	61	66
111	2011	52	59	64
114	2010	48	54	59
115	2009	44	49	54
118	2008	41	46	51
122	2007	38	43	46
125	2006	35	39	43
130	2005	34	38	42
138	2004	33	37	40
143	2003	31	36	39
145	2002	29	33	36
147	2001	28	31	34
147	2000	24	26	29
149	1999	19	22	25
151	1998	18	20	20
154	1997	17	17	17
157	1996			14

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

TABLE P13 Proposition 13 Index Factor		
YEAR	INDEX	FACTOR
2016	1.02000	102
2015	1.03555	104
2014	1.05624	106
2013	1.06103	106
2012	1.08225	108
2011	1.10389	110
2010	1.11218	111
2009	1.10954	111
2008	1.13174	113
2007	1.15436	115
2006	1.17744	118
2005	1.20098	120
2004	1.22502	123
2003	1.24787	125
2002	1.27284	127
2001	1.29828	130
2000	1.32427	132
1999	1.35074	135
1998	1.37576	138
1997	1.40326	140
1996	1.43132	143
1995	1.44718	145
1994	1.46442	146
1993	1.49368	149
1992	1.52358	152
1991	1.55403	155
1990	1.58511	159
1989	1.61679	162
1988	1.64914	165
1987	1.68212	168
1986	1.71576	172
1985	1.75010	175
1984	1.78508	179

TABLE SC Semiconductor Manufacturing		
	M&E	FIXTURE
YEAR	SC1	SC2
2016	78	91
2015	61	83
2014	46	74
2013	34	66
2012	25	57
2011	18	49
2010	12	42
2009	8	33
2008		27
2007		22
2006		16
2005		13
2004		13

TABLE V Vending Tables		
	VIDEO	VENDING
YEAR	V4	V8
2016	75	88
2015	52	77
2014	31	65
2013	17	55
2012	10	44
2011		36
2010		27
2009		19
2008		14
2007		12
2006		12

TABLE SM Slot Machines		
TABLE SM1 Electronic Slot Machines		
TABLE SM2 Mechanical Slot Machines & Other Gaming Equipment		
Year	SM1	SM2
2016	72	88
2015	52	76
2014	37	66
2013	27	58
2012	20	51
2011	13	45
2010	5	40
2009	5	35
2008		32
2007		28
2006		24
2005		20
2004		17
2003		12
2002		7
2001		7

TABLE TB Set Top Boxes	
Year	TB1
2016	68
2015	47
2014	31
2013	19
2012	11
2011	6
2010	2
2009	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

5.00 % Rate of Return
Mininum Per Cent Good = 125% of Average Service Life

YEAR																					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
2016	66	75	80	84	86	88	90	91	92	93	94	94	95	96	96	96	97	98	98	99	99	2016
2015	37	52	61	68	73	77	80	82	84	86	87	88	89	91	92	93	94	95	96	97	98	2015
2014	16	31	44	53	60	65	70	73	76	78	80	82	84	86	87	89	91	92	94	96	97	2014
2013	10	17	29	39	47	54	59	64	68	71	74	76	78	82	83	85	87	90	92	94	95	2013
2012		10	17	27	36	43	50	55	60	64	67	70	72	77	78	81	84	87	90	93	94	2012
2011			10	17	26	34	41	47	52	56	60	64	67	72	74	77	80	84	88	91	93	2011
2010				11	18	25	32	39	44	49	54	58	61	67	69	73	77	81	86	89	92	2010
2009				10	12	18	25	31	37	42	47	51	55	62	64	69	73	78	84	88	90	2009
2008					10	13	19	25	30	36	41	46	50	57	60	65	69	75	81	86	89	2008
2007						10	14	19	24	30	35	40	44	52	55	61	66	72	79	84	88	2007
2006							10	14	19	24	29	34	39	47	51	57	62	68	76	82	86	2006
2005								11	15	20	24	29	34	42	46	53	58	65	74	80	85	2005
2004								10	12	16	20	24	29	38	41	49	55	62	71	78	83	2004
2003									10	12	16	21	25	33	37	44	51	59	69	76	81	2003
2002										10	13	17	21	29	33	40	47	56	66	74	80	2002
2001											11	14	17	25	29	37	43	52	64	72	78	2001
2000												11	15	22	25	33	40	49	61	70	76	2000
1999												10	12	18	22	29	36	46	58	68	75	1999
1998													10	16	19	26	33	43	56	65	73	1998
1997														13	17	23	30	39	53	63	71	1997
1996														12	14	21	27	36	50	61	69	1996
1995															12	18	24	33	47	59	67	1995
1994															10	16	21	31	45	56	65	1994
1993																14	19	28	42	54	64	1993
1992																12	17	25	39	52	62	1992
1991																	15	23	37	49	60	1991
1990																	13	21	35	47	58	1990
1989																	12	19	32	45	56	1989
1988																		17	30	42	54	1988
1987																		16	28	40	52	1987
1986																		14	25	38	49	1986
1985																			23	36	48	1985
1984																			22	34	45	1984
1983																			20	32	44	1983
1982																			18	30	41	1982
1981																			17	28	40	1981
1980																			16	26	38	1980
1979																			14	24	36	1979
1978																				23	34	1978
1977																				21	32	1977

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

TABLE X											
Pure Percent Factor											
YEAR	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
1995	5	10	20	30	40	50	60	70	80	90	100
1994	5	10	20	30	40	50	60	70	80	90	100
1993	5	10	20	30	40	50	60	70	80	90	100
1992	5	10	20	30	40	50	60	70	80	90	100

TABLE 40	
Bank Vault Doors	
YEAR	TABLE 40
2016	99
2015	98
2014	97
2013	97
2012	97
2011	98
2010	100
2009	97
2008	99
2007	101
2006	104
2005	106
2004	111
2003	112
2002	113
2001	110
2000	108
1999	109
1998	106
1997	104
1996	103
1995	101
1994	101
1993	103
1992	102
1991	100
1990	99
1989	97
1988	99
1987	99
1986	95
1985	94
1984	90
1983	90
1982	86
1981	88
1980	91
1979	94
1978	97
1977	99

TABLE T				
Straight Line Depreciation				
YEAR	T4	T5	T6	T7
2016	75	80	83	86
2015	50	60	67	71
2014	25	40	50	57
2013	20	20	33	43
2012			20	29
2011				20

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