

2022 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	2021	66	74	80	83	86	88	89	90	92	94	95	96	97	98	99
109	2020	39	56	65	73	78	83	86	88	93	96	98	100	102	104	106
110	2019	18	34	47	57	64	70	75	78	85	90	94	96	100	102	105
113	2018	11	18	32	43	52	59	66	70	78	86	89	94	98	102	106
118	2017		12	19	31	40	50	57	63	72	83	87	93	99	104	109
120	2016			12	20	29	38	47	54	65	77	83	89	97	102	109
119	2015				12	20	29	36	44	56	69	76	83	93	99	106
120	2014				12	13	20	28	35	48	62	70	79	89	96	104
122	2013					12	15	21	28	41	57	65	74	87	94	104
123	2012						12	16	22	34	50	59	70	82	92	103
127	2011							13	17	28	46	55	67	81	91	104
130	2010								13	23	40	51	64	79	90	104
130	2009								13	18	34	44	57	74	86	101
133	2008									15	29	40	53	72	84	101
138	2007									14	26	36	51	69	84	102
145	2006										23	33	48	68	84	104
151	2005										20	29	44	66	83	106
161	2004										18	26	42	66	84	109
166	2003										17	23	38	63	83	110
168	2002											20	34	59	79	108
169	2001											17	30	54	74	105
171	2000												27	50	72	103
174	1999												24	45	68	101
174	1998												21	42	63	97
176	1997												18	39	60	95
179	1996													36	55	93
181	1995													33	52	91
187	1994													30	50	90
193	1993													27	48	89
197	1992													26	45	87
200	1991													24	42	84
204	1990														39	82
209	1989														38	79
220	1988														35	79
229	1987														34	78
233	1986														33	77
236	1985														31	73
239	1984														26	69
247	1983															67
252	1982															66

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	2021	66	74	80	83	86	88	89	90	92	94	95	96	97	98	99
109	2020	39	56	65	73	78	83	86	88	93	96	98	100	102	104	106
110	2019	18	34	47	57	64	70	75	78	85	90	94	96	100	102	105
113	2018	10	18	32	43	52	59	66	70	78	86	89	94	98	102	106
116	2017		10	19	30	39	49	56	61	71	81	86	92	97	102	107
117	2016			11	20	28	37	46	53	63	75	81	87	95	99	106
118	2015				12	20	28	35	44	55	68	76	83	92	98	105
119	2014				11	13	20	27	35	48	62	69	79	88	95	104
120	2013					11	14	20	28	41	56	64	73	85	92	102
121	2012						11	16	22	34	50	58	69	81	91	102
123	2011							11	16	27	44	53	65	79	89	101
126	2010								13	23	39	49	62	77	87	101
126	2009								11	18	33	43	55	72	83	98
128	2008									14	28	38	51	69	81	97
133	2007									12	25	35	49	67	81	98
136	2006										22	31	45	64	79	98
140	2005										18	27	41	62	77	98
146	2004										16	23	38	60	76	99
151	2003										14	21	35	57	76	100
152	2002											18	30	53	71	97
152	2001											15	27	49	67	94
153	2000												24	44	64	92
155	1999												22	40	60	90
156	1998												19	37	56	87
158	1997												16	35	54	85
160	1996													32	50	83
164	1995													30	48	82
169	1994													27	46	81
172	1993													24	43	79
175	1992													23	40	77
178	1991													21	37	75
183	1990														35	73
188	1989														34	71
197	1988														32	71
206	1987														31	70
210	1986														29	69
213	1985														28	66
217	1984														24	63
223	1983															60
227	1982															59

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
2021	83	90	88	90
2020	73	88	83	88
2019	57	78	70	78
2018	43	70	59	70
2017	30	61	49	61
2016	20	53	37	53
2015	12	44	28	44
2014	12	35	20	35
2013	12	28	14	28
2012	12	22	12	22
2011	12	16	12	16
2010	12	13	12	13
2009	12	13	12	13

TABLE S Non-Production Computers		
TABLE S2	Personal Computers	
TABLE S4	LAN Equipment (Plus Mainframe Computers)	
Year	S2	S4
2021	54	73
2020	39	47
2019	24	30
2018	15	19
2017	10	12
2016	6	8
2015	4	5
2014	2	3
2013	2	2

TABLE M Automatic Teller Machines		
	ATM only	Composite
Year	M10	M12
2021	90	92
2020	81	85
2019	71	77
2018	62	69
2017	53	61
2016	45	54
2015	37	47
2014	29	40
2013	23	34
2012	18	28
2011	13	22
2010	10	18
2009	10	14
2008		11
2007		10
2006		10

TABLE CE Copier Equipment	
Year	CE1
2021	58
2020	47
2019	32
2018	28
2017	23
2016	19
2015	15
2014	13
2013	10
2012	10
2011	10

TABLE OP Offset Lithographic Printing Presses	
Year	OP1
2021	91
2020	82
2019	74
2018	66
2017	58
2016	50
2015	43
2014	37
2013	31
2012	23
2011	20
2010	17
2009	13
2008	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	2021	78	85	92	94	97
106	2020	74	81	87	93	100
109	2019	70	76	82	89	99
112	2018	65	71	76	85	97
114	2017	59	65	71	80	96
115	2016	54	60	64	74	93
116	2015	49	53	58	67	90
117	2014	44	49	53	61	87
120	2013	41	44	48	56	85
121	2012	36	40	44	50	81
123	2011	33	37	39	44	79
127	2010	32	36	38	39	77
129	2009	30	34	36	34	74
134	2008	29	32	35	29	72
140	2007	28	31	32	27	70
144	2006	26	29	30	23	68
148	2005			28	19	65
156	2004			27	17	64
161	2003				18	61
163	2002					57
166	2001					53
168	2000					49
170	1999					44
172	1998					41
173	1997					38
176	1996					35
181	1995					33
189	1994					30
193	1993					27
200	1992					26
206	1991					25

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	2021	74	83	91
104	2020	69	77	84
106	2019	64	71	78
111	2018	61	69	75
112	2017	57	64	69
113	2016	53	60	66
114	2015	48	54	59
115	2014	44	49	54
117	2013	41	46	50
120	2012	37	42	46
125	2011	35	39	43
129	2010	34	37	41
129	2009	31	35	37
133	2008	29	33	36
138	2007	28	32	35
141	2006	27	30	32
147	2005	24	26	29
156	2004	20	23	27
161	2003	19	21	21
164	2002	18	18	18
166	2001			15

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

TABLE P13 Proposition 13 Index Factor		
YEAR	INDEX	FACTOR
2021	1.02000	102
2020	1.03056	103
2019	1.05117	105
2018	1.07219	107
2017	1.09363	109
2016	1.11550	112
2015	1.13250	113
2014	1.15512	116
2013	1.16037	116
2012	1.18356	118
2011	1.20723	121
2010	1.21630	122
2009	1.21342	121
2008	1.23769	124
2007	1.26243	126
2006	1.28766	129
2005	1.31341	131
2004	1.33972	134
2003	1.36469	136
2002	1.39201	139
2001	1.41984	142
2000	1.44825	145
1999	1.47721	148
1998	1.50457	150
1997	1.53464	153
1996	1.56533	157
1995	1.58269	158
1994	1.60153	160
1993	1.63355	163
1992	1.66625	167
1991	1.69954	170
1990	1.73353	173
1989	1.76818	177

TABLE SC Semiconductor Manufacturing		
	M&E	FIXTURE
YEAR	SC1	SC2
2021	78	90
2020	61	88
2019	46	78
2018	34	70
2017	25	61
2016	18	53
2015	12	44
2014	8	35
2013		28
2012		22
2011		16
2010		13
2009		13

TABLE V Vending Tables		
	VIDEO	VENDING
YEAR	V4	V8
2021	74	88
2020	51	83
2019	31	70
2018	16	59
2017	10	50
2016		38
2015		29
2014		20
2013		15
2012		12
2011		12

TABLE SM Slot Machines		
TABLE SM1 Electronic Slot Machines		
TABLE SM2 Mechanical Slot Machines & Other Gaming Equipment		
Year	SM1	SM2
2021	72	88
2020	53	77
2019	38	68
2018	28	60
2017	21	54
2016	14	47
2015	6	42
2014	6	36
2013		32
2012		28
2011		24
2010		20
2009		16
2008		11
2007		7
2006		7

TABLE TB Set Top Boxes	
Year	TB1
2021	68
2020	47
2019	31
2018	19
2017	11
2016	6
2015	2
2014	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							
2021	66	74	80	83	86	88	89	90	91	92	93	94	94	95	95	96	96	97	98	98	99	2021							
2020	36	51	60	67	72	76	79	81	83	85	86	87	88	90	91	92	93	94	95	96	97	2020							
2019	16	31	43	52	58	64	68	71	74	77	79	81	82	85	86	87	89	91	93	94	95	2019							
2018	10	16	28	38	46	52	58	62	66	69	72	74	76	79	81	83	85	87	90	92	94	2018							
2017		10	16	26	34	42	48	53	58	61	65	67	70	74	76	79	81	84	88	90	92	2017							
2016			10	17	24	32	39	45	50	54	58	61	64	69	71	74	77	81	85	88	91	2016							
2015				10	17	24	30	37	42	47	51	55	58	64	66	70	73	78	83	86	89	2015							
2014					10	11	17	23	29	35	40	44	49	52	58	61	66	70	74	80	84	87	2014						
2013						10	12	17	23	28	34	38	43	47	53	56	61	66	71	77	82	85	2013						
2012							10	13	18	22	28	32	37	41	48	51	57	62	67	75	80	84	2012						
2011								10	13	18	22	27	32	36	43	47	53	58	64	72	77	82	2011						
2010									10	14	18	22	27	31	39	42	49	54	61	69	75	80	2010						
2009										10	11	14	18	22	26	34	38	44	50	57	66	73	78	2009					
2008											10	11	15	19	22	30	34	40	46	54	63	71	76	2008					
2007												10	12	15	19	26	30	37	43	50	61	68	74	2007					
2006													10	12	16	23	26	33	39	47	58	66	72	2006					
2005														10	13	19	23	29	36	44	55	64	70	2005					
2004															10	11	16	20	26	32	41	52	61	68	2004				
2003																10	14	17	23	29	38	50	59	66	2003				
2002																	12	15	20	26	35	47	57	64	2002				
2001																		10	12	18	23	32	44	54	62	2001			
2000																			11	16	21	29	42	52	60	2000			
1999																				10	14	18	26	39	50	58	1999		
1998																					12	16	24	36	47	56	1998		
1997																					10	14	22	34	45	54	1997		
1996																						13	20	31	43	52	1996		
1995																							11	18	29	40	50	1995	
1994																							10	16	27	38	48	1994	
1993																								14	25	36	46	1993	
1992																									13	23	34	44	1992
1991																									12	21	32	42	1991
1990																										19	30	40	1990
1989																										18	28	38	1989
1988																										16	26	36	1988
1987																										15	25	34	1987
1986																										14	22	33	1986
1985																										13	21	31	1985
1984																										11	20	29	1984
1983																											18	27	1983
1982																											17	26	1982

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
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
1997	5	10	20	30	40	50	60	70	80	90	100

TABLE 40	
Bank Vault Doors	
YEAR	TABLE 40
2021	99
2020	106
2019	105
2018	106
2017	109
2016	109
2015	106
2014	104
2013	104
2012	103
2011	104
2010	104
2009	101
2008	101
2007	102
2006	104
2005	106
2004	109
2003	110
2002	108
2001	105
2000	103
1999	101
1998	97
1997	95
1996	93
1995	91
1994	90
1993	89
1992	87
1991	84
1990	82
1989	79
1988	79
1987	78
1986	77
1985	73
1984	69
1983	67
1982	66

TABLE T				
Straight Line Depreciation				
YEAR	T4	T5	T6	T7
2021	75	80	83	86
2020	50	60	67	71
2019	25	40	50	57
2018	20	20	33	43
2017			20	29
2016				20

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