

2025 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	2024	66	75	80	84	86	88	90	91	93	95	95	96	97	98	99
102	2023	37	53	62	69	74	78	81	83	87	90	92	94	96	97	99
118	2022	16	32	45	55	62	67	71	75	80	87	89	92	95	97	100
129	2021	12	20	33	46	56	64	70	76	84	93	96	101	106	109	113
129	2020		13	22	35	47	56	64	72	82	94	99	105	112	117	122
134	2019			13	22	33	43	52	60	73	86	92	100	108	114	121
139	2018				14	24	34	43	51	66	81	89	99	108	115	123
141	2017				14	17	25	34	43	59	77	85	97	108	116	126
141	2016					14	18	26	34	51	70	80	92	105	115	125
142	2015						14	20	27	43	62	72	85	101	111	124
144	2014							14	20	34	54	66	80	97	109	122
145	2013								16	29	49	61	75	94	106	122
150	2012								15	23	42	54	70	89	104	120
154	2011									18	36	50	66	88	103	122
153	2010									16	33	45	62	85	102	122
157	2009										26	39	55	80	97	119
163	2008										22	35	51	76	95	120
171	2007										20	30	48	74	95	121
178	2006										17	26	45	72	95	124
190	2005											23	41	70	93	125
196	2004											21	38	69	94	130
199	2003												35	65	93	130
200	2002												32	60	88	128
202	2001												28	54	82	127
205	2000												24	51	79	124
206	1999													48	75	122
208	1998													43	70	118
211	1997													40	65	115
214	1996													36	61	112
221	1995													32	58	110
228	1994													31	56	107
232	1993														53	108
236	1992														49	103
240	1991														45	102
247	1990														44	97
260	1989														42	97
270	1988														39	97
275	1987														38	95
278	1986															91
283	1985															87

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	2024	66	75	80	84	86	88	90	91	93	95	95	96	97	98	99
102	2023	38	53	62	69	74	79	82	84	88	91	93	95	97	98	100
108	2022	17	33	48	57	65	70	75	79	84	91	93	96	99	102	105
121	2021	11	21	34	47	57	65	71	77	86	94	98	103	108	111	115
131	2020		12	22	35	47	56	64	72	83	94	100	106	113	118	123
132	2019			13	22	33	44	53	61	74	87	94	102	110	116	123
136	2018				14	24	34	44	52	67	82	90	99	109	116	124
139	2017				13	17	25	33	43	58	76	85	96	107	115	125
141	2016					13	18	25	34	51	69	79	92	104	114	124
142	2015						13	20	27	43	62	72	85	101	111	124
143	2014							14	20	34	54	66	80	97	109	122
145	2013								16	29	49	61	75	94	106	122
146	2012								13	23	42	54	70	89	104	120
148	2011									18	36	49	65	86	101	120
152	2010									15	32	44	61	84	100	120
152	2009										26	38	55	79	96	117
154	2008										22	34	49	74	92	117
160	2007										19	29	46	72	93	118
165	2006										17	25	43	69	91	119
170	2005											22	39	66	88	119
176	2004											19	35	63	86	120
183	2003												33	60	86	121
183	2002												29	55	81	117
184	2001												26	50	75	116
185	2000												22	46	72	113
186	1999													43	67	110
188	1998													39	64	107
190	1997													36	59	105
193	1996													33	56	102
197	1995													30	53	100
204	1994													29	51	98
208	1993														48	98
212	1992														45	93
215	1991														41	92
221	1990														40	88
228	1989														39	89
238	1988														36	88
249	1987														35	87
254	1986															84
257	1985															80

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
2024	84	91	88	91
2023	69	84	79	84
2022	57	79	70	79
2021	47	77	65	77
2020	35	72	56	72
2019	22	61	44	61
2018	14	52	34	52
2017	14	43	25	43
2016	14	34	18	34
2015	14	27	14	27
2014	14	20	14	20
2013	14	16	14	16
2012	14	15	14	15

TABLE S Non-Production Computers		
TABLE S2	Personal Computers	
TABLE S4	LAN Equipment (Plus Mainframe Computers)	
Year	S2	S4
2024	54	73
2023	39	47
2022	24	30
2021	15	19
2020	10	12
2019	6	8
2018	4	5
2017	2	3
2016	2	2

TABLE M Automatic Teller Machines		
	ATM only	Composite
Year	M10	M12
2024	91	93
2023	83	87
2022	75	80
2021	76	84
2020	72	82
2019	60	73
2018	51	66
2017	43	59
2016	34	51
2015	27	43
2014	20	34
2013	16	29
2012	15	23
2011		18
2010		16
2009		

TABLE CE Copier Equipment	
Year	CE1
2024	58
2023	47
2022	32
2021	28
2020	23
2019	19
2018	15
2017	13
2016	10
2015	10
2014	10

TABLE OP Offset Lithographic Printing Presses	
Year	OP1
2024	91
2023	82
2022	74
2021	66
2020	58
2019	50
2018	43
2017	37
2016	31
2015	23
2014	20
2013	17
2012	13
2011	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	2024	78	85	92	95	97
101	2023	71	77	83	90	96
106	2022	68	74	80	89	98
124	2021	72	78	84	97	110
132	2020	69	75	82	95	114
135	2019	63	70	76	89	112
139	2018	58	64	70	83	111
141	2017	54	59	63	78	109
143	2016	49	53	57	70	106
144	2015	43	48	52	63	102
145	2014	39	44	46	55	99
148	2013	37	41	44	50	96
150	2012	35	39	42	44	92
153	2011	34	37	40	37	89
157	2010	31	35	36	33	86
160	2009	29	32	34	27	83
166	2008			32	23	80
174	2007			30	21	78
179	2006				18	75
183	2005					71
193	2004					69
199	2003					66
202	2002					61
205	2001					55
208	2000					52
210	1999					48
213	1998					45
215	1997					41
218	1996					37
224	1995					34
234	1994					33

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	2024	74	83	91
103	2023	68	76	83
112	2022	67	75	83
124	2021	68	77	84
130	2020	66	74	81
132	2019	62	70	77
138	2018	58	65	72
139	2017	53	60	65
140	2016	49	55	60
141	2015	44	49	54
143	2014	40	44	49
146	2013	38	42	47
149	2012	36	40	43
155	2011	34	39	42
160	2010	32	37	40
161	2009	31	34	37
166	2008	27	30	33
171	2007	22	26	29
175	2006	21	23	23
182	2005	20	20	20
194	2004			17

TABLE PV20	
Photovoltaic Systems	
YEAR	Factor
2024	98
2023	97
2022	94
2021	94
2020	90
2019	89
2018	85
2017	78
2016	74
2015	67
2014	62
2013	53
2012	42
2011	34
2010	30
2009	25
2008	21
2007	20
2006	19
2005	19
2004	16
2003	14
2002	12
2001	11
2000	10

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

TABLE P13 Proposition 13 Index Factor		
YEAR	INDEX	FACTOR
2024	1.02000	102
2023	1.04040	104
2022	1.06120	106
2021	1.08242	108
2020	1.09363	109
2019	1.11550	112
2018	1.13781	114
2017	1.16056	116
2016	1.18377	118
2015	1.20181	120
2014	1.22581	123
2013	1.23138	123
2012	1.25599	126
2011	1.28110	128
2010	1.29073	129
2009	1.28767	129
2008	1.31343	131
2007	1.33968	134
2006	1.36646	137
2005	1.39378	139
2004	1.42171	142
2003	1.44820	145
2002	1.47720	148
2001	1.50673	151
2000	1.53688	154
1999	1.56761	157
1998	1.59665	160
1997	1.62856	163
1996	1.66113	166
1995	1.67955	168
1994	1.69955	170
1993	1.73353	173
1992	1.76823	177

TABLE SC Semiconductor Manufacturing		
	M&E	FIXTURE
YEAR	SC1	SC2
2024	78	91
2023	61	84
2022	46	79
2021	34	77
2020	25	72
2019	18	61
2018	12	52
2017	8	43
2016		34
2015		27
2014		20
2013		16
2012		15

TABLE V Vending Tables		
	VIDEO	VENDING
YEAR	V4	V8
2024	75	88
2023	52	78
2022	31	67
2021	17	64
2020	10	56
2019		43
2018		34
2017		25
2016		18
2015		14
2014		

TABLE SM Slot Machines		
TABLE SM1 Electronic Slot Machines		
TABLE SM2 Mechanical Slot Machines & Other Gaming Equipment		
Year	SM1	SM2
2024	72	88
2023	53	78
2022	40	72
2021	31	67
2020	24	61
2019	15	53
2018	6	48
2017	6	42
2016		38
2015		32
2014		27
2013		22
2012		18
2011		13
2010		7
2009		7

TABLE TB Set Top Boxes	
Year	TB1
2024	68
2023	47
2022	31
2021	19
2020	11
2019	6
2018	2
2017	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
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
2024	66	75	80	84	86	88	90	91	92	93	94	94	95	95	96	96	97	97	98	99	99	2023
2023	37	52	61	68	73	77	80	82	84	86	87	88	89	91	92	93	94	95	96	97	98	2022
2022	16	31	44	53	60	65	69	73	76	78	80	82	84	86	87	89	90	92	94	96	97	2021
2021	10	17	28	39	47	54	59	64	68	71	73	76	78	81	83	85	87	89	92	94	95	2020
2020		10	17	27	36	43	49	55	59	63	67	70	72	76	78	81	83	86	90	92	94	2019
2019			10	17	25	33	40	46	51	56	60	63	66	71	73	77	80	83	88	91	93	2018
2018				10	18	25	32	38	44	49	53	57	60	66	69	73	76	80	85	89	91	2017
2017					10	12	18	24	31	37	42	47	51	55	61	64	69	73	77	83	87	2016
2016						10	13	18	24	30	36	41	45	49	56	59	65	69	74	81	85	2015
2015							10	14	19	24	30	35	39	44	51	55	60	65	71	78	83	2014
2014								10	14	19	24	29	34	38	46	50	56	61	68	76	81	2013
2013									10	14	19	24	29	34	42	45	52	58	65	73	79	2012
2012										10	12	16	20	24	29	37	41	48	54	61	71	2011
2011											10	12	16	20	24	33	37	44	50	58	68	2010
2010												10	13	17	21	29	33	40	46	55	66	2009
2009														11	14	17	25	29	36	43	52	2008
2008															11	14	22	25	32	39	48	2007
2007																10	12	18	22	29	36	2006
2006																	10	15	19	26	32	2005
2005																		13	16	23	29	2004
2004																			11	14	20	2003
2003																				12	18	2002
2002																				10	16	2001
2001																					14	2000
2000																					12	1999
1999																						1998
1998																						1997
1997																						1996
1996																						1995
1995																						1994
1994																						1993
1993																						1992
1992																						1991
1991																						1990
1990																						1989
1989																						1988
1988																						1987
1987																						1986
1986																						1985
1985																						1984

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
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
2000	5	10	20	30	40	50	60	70	80	90	100

TABLE T Straight Line Depreciation				
YEAR	T4	T5	T6	T7
2024	75	80	83	86
2023	50	60	67	71
2022	25	40	50	57
2021	20	20	33	43
2020			20	29
2019				20

TABLE 40 Bank Vault Doors	
YEAR	TABLE 40
2024	99
2023	99
2022	100
2021	113
2020	122
2019	121
2018	123
2017	126
2016	125
2015	124
2014	122
2013	122
2012	120
2011	122
2010	122
2009	119
2008	120
2007	121
2006	124
2005	125
2004	130
2003	130
2002	128
2001	127
2000	124
1999	122
1998	118
1997	115
1996	112
1995	110
1994	107
1993	108
1992	103
1991	102
1990	97
1989	97
1988	97
1987	95
1986	91
1985	87

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