

## COMMERCIAL DEPRECIATION SCHEDULE

<u>EFFECTIVE AGE</u>	<u>LOW</u>	<u>AVG</u>	<u>GOOD</u>
New	.99	1.00	1.00
5 Years old	.93	.95	.95
10 Years old	.85	.88	.90
15 Years old	.78	.82	.85
20 Years old	.70	.76	.80
25 Years old	.63	.70	.75
30 Years old	.55	.64	.70
35 Years old	.48	.58	.65
40 Years old	.40	.52	.60
45 Years old	.33	.46	.55
50 Years old	.25	.40	.50
55 Years old	.20	.34	.45
60 Years old		.28	.40
65 Years old		.22	.35
70 Years old		.20	.30
75 Years old			.25
80 Years old			.20

**BUSINESS PERSONAL PROPERTY**

**DEPRECIATION SCHEDULE**

**SHORT LIFE ASSETS  
(3 YEAR LIFE)  
(COMPUTER EQUIPMENT)**

<u>AGE</u>	<u>FACTOR</u>
1	.78
2	.56
3	.35
4	.15

**VEHICLES  
(4 YEAR LIFE)**

1	.80
2	.60
3	.40
4	.20

**AVERAGE LIFE ASSETS  
(10 YEAR LIFE)  
(EQUIPMENT)**

1	.91
2	.82
3	.73
4	.64
5	.55
6	.46
7	.37
8	.28
9	.19
10	.10

**LONG LIFE ASSETS  
(15 YEAR LIFE)  
(FURNITURE & FIXTURES)**

1	.95
2	.90
3	.85
4	.80
5	.75
6	.70
7	.65
8	.60
9	.55
10	.50
11	.45
12	.40
13	.35
14	.30
15	.25
16	.20

**AVERAGE LIFE ASSETS  
(10 YEAR LIFE)  
(EQUIPMENT)**