

<u>Category</u>	<u>Description</u>
A	Long Life Equipment
B	Billboards, storage tanks, high security vaults, oil and gas transportation machinery and equipment
C	Manufacturing, processing, production, oil field service, railroad and extended life equipment
D	Small manufacturing & earth moving equipment
E	Furniture and Fixtures - Office furniture, case goods, restaurant, bar, and retail fixtures
F	Contractors equipment, small tools, fuel dispensing equipment, forklifts, fast food, and office equipment
G	Leasehold improvements, store signage, and transportation equipment
H	Electronics and Data Processing - Telephone systems, fax machines, point of sale equipment, copy machines, and alarm systems
I	Computers - Personal and mainframe computers

Property Category	A	B	C	D	E	F	G	H	I	
Typical Life Expectancy	30	20	15	12	10	8	8	6	4	Yr. Acq'd
Age	Percent Good									
1	99	97	97	96	85	83	90	80	77	2016
2	98	95	92	89	77	72	79	67	54	2015
3	98	92	87	82	70	62	67	53	31	2014
4	97	89	82	76	63	51	54	38	20	2013
5	97	86	77	69	55	41	43	28	10	2012
6	96	84	73	63	48	32	33	22	10	2011
7	96	82	69	56	39	26	26	19	10	2010
8	95	77	61	47	30	22	22	19	10	2009
9	95	74	56	41	25	20	20	19	10	2008
10	94	71	51	34	21	20	20	19	10	2007
11	94	68	46	30	21	20	20	19	10	2006
12	93	65	40	29	21	20	20	19	10	2005
13	93	63	36	28	21	20	20	19	10	2004
14	92	58	33	28	21	20	20	19	10	2003
15	91	52	29	28	21	20	20	19	10	2002
16	89	46	29	28	21	20	20	19	10	2001
17	87	40	29	28	21	20	20	19	10	2000
18	82	37	29	28	21	20	20	19	10	1999
19	78	34	29	28	21	20	20	19	10	1998
20	72	32	29	28	21	20	20	19	10	1997
21	67	31	29	28	21	20	20	19	10	1996
22	64	31	29	28	21	20	20	19	10	1995
23	61	31	29	28	21	20	20	19	10	1994
24	58	31	29	28	21	20	20	19	10	1993
25	53	31	29	28	21	20	20	19	10	1992
26	49	31	29	28	21	20	20	19	10	1991
27	46	31	29	28	21	20	20	19	10	1990
28	44	31	29	28	21	20	20	19	10	1989
29	42	31	29	28	21	20	20	19	10	1988
30	42	31	29	28	21	20	20	19	10	1987