

<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 7 passenger or greater SUVs, all 1 ton or greater trucks and vans, 3/4 ton diesel pickups, semi trucks, and forklifts
F	Contractors equipment, small tools, fuel dispensing equipment, fast food, and office equipment
G	Leasehold improvements, store signage, 6 passenger or less passenger vehicles, 3/4 ton gas pickups or vans, 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/servers

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	98	96	95	91	82	91	79	78	2017
2	98	96	93	90	84	73	81	68	56	2016
3	97	92	87	82	75	62	69	52	32	2015
4	96	89	82	75	67	50	56	38	21	2014
5	95	86	76	69	58	40	45	28	10	2013
6	94	82	72	61	49	31	35	22	10	2012
7	93	80	67	54	40	25	28	19	10	2011
8	92	78	62	48	32	22	25	19	10	2010
9	91	72	54	40	25	20	22	19	10	2009
10	90	69	49	33	22	20	22	19	10	2008
11	89	65	44	29	22	20	22	19	10	2007
12	88	63	39	28	22	20	22	19	10	2006
13	87	59	34	26	22	20	22	19	10	2005
14	86	56	32	26	22	20	22	19	10	2004
15	85	51	29	26	22	20	22	19	10	2003
16	84	46	29	26	22	20	22	19	10	2002
17	83	40	29	26	22	20	22	19	10	2001
18	81	36	29	26	22	20	22	19	10	2000
19	78	34	29	26	22	20	22	19	10	1999
20	72	32	29	26	22	20	22	19	10	1998
21	67	31	29	26	22	20	22	19	10	1997
22	63	31	29	26	22	20	22	19	10	1996
23	59	31	29	26	22	20	22	19	10	1995
24	56	31	29	26	22	20	22	19	10	1994
25	53	31	29	26	22	20	22	19	10	1993
26	49	31	29	26	22	20	22	19	10	1992
27	44	31	29	26	22	20	22	19	10	1991
28	43	31	29	26	22	20	22	19	10	1990
29	42	31	29	26	22	20	22	19	10	1989
30	41	31	29	26	22	20	22	19	10	1988