

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	2018
2	98	96	94	91	84	74	83	69	57	2017
3	97	94	91	86	78	65	72	55	33	2016
4	96	91	84	78	68	52	58	39	21	2015
5	95	88	79	71	59	42	46	29	11	2014
6	94	85	74	63	50	32	36	23	11	2013
7	93	81	68	55	40	26	29	19	11	2012
8	92	79	62	49	32	22	25	19	11	2011
9	91	76	57	42	26	21	23	19	11	2010
10	90	69	50	34	22	21	23	19	11	2009
11	89	66	44	29	22	21	23	19	11	2008
12	88	62	38	27	22	21	23	19	11	2007
13	87	59	34	26	22	21	23	19	11	2006
14	86	55	31	26	22	21	23	19	11	2005
15	85	51	29	26	22	21	23	19	11	2004
16	84	47	29	26	22	21	23	19	11	2003
17	83	42	29	26	22	21	23	19	11	2002
18	82	37	29	26	22	21	23	19	11	2001
19	80	34	29	26	22	21	23	19	11	2000
20	75	32	29	26	22	21	23	19	11	1999
21	69	31	29	26	22	21	23	19	11	1998
22	65	31	29	26	22	21	23	19	11	1997
23	61	31	29	26	22	21	23	19	11	1996
24	57	31	29	26	22	21	23	19	11	1995
25	54	31	29	26	22	21	23	19	11	1994
26	50	31	29	26	22	21	23	19	11	1993
27	45	31	29	26	22	21	23	19	11	1992
28	43	31	29	26	22	21	23	19	11	1991
29	42	31	29	26	22	21	23	19	11	1990
30	41	31	29	26	22	21	23	19	11	1989

<b><u>Category</u></b>	<b><u>Description</u></b>
<b>A</b>	<b>Long Life Equipment</b>
<b>B</b>	<b>Billboards, storage tanks, high security vaults, oil and gas transportation machinery and equipment</b>
<b>C</b>	<b>Manufacturing, processing, production, oil field service, railroad and extended life equipment, heavy duty forklifts</b>
<b>D</b>	<b>Small manufacturing &amp; earth moving equipment</b>
<b>E</b>	<b>Furniture and Fixtures - Office furniture, case goods, restaurant, bar, retail fixtures, and interior store store signage 7 passenger or greater SUVs, all 1 ton or greater trucks and vans, 3/4 ton diesel pickups, semi trucks, and standard forklifts</b>
<b>F</b>	<b>Contractors equipment, small tools, fuel dispensing equipment, fast food, and office equipment</b>
<b>G</b>	<b>Leasehold improvements, exterior store signage, 6 passenger or less passenger vehicles, 3/4 ton gas pickups or vans, and transportation equipment</b>
<b>H</b>	<b>Electronics and Data Processing - Telephone systems, fax machines, point of sale equipment, copy machines, and alarm systems</b>
<b>I</b>	<b>Computers - Personal and mainframe computers/servers</b>