

TABLE B3: RESIDENTIAL BUILDING ECONOMIC LIFE

BUILDING USE CODE	BUILDING USE DESCRIPTION	LIFE
35	Manufactured Home S/W	26
54	Manufactured Home	30
2	Manufactured Home D/W	31
52	1/2 DUPLEX	55
94	Blank	55
5	Patio Home	55
50	Rural Homesite	55
1	Single Family Residential	55
95	Single Family Residential / Modular	55
7	Single Family S/L	55
51	TOWNHOUSE	55

**TABLE B4: RESIDENTIAL BUILDING DEPRECIATION SCHEDULE FOR
26 YEAR LIFE**

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
2020	0	90
2019	1	83
2018	2	77
2017	3	73
2016	4	67
2015	5	64
2014	6	61
2013	7	58
2012	8	55
2011	9	52
2010	10	49
2009	11	46
2008	12	44
2007	13	42
2006	14	40
2005	15	38
2004	16	36
2003	17	34
2002	18	32
2001	19	30
2000	20	28
1999	21	26
1998	22	24
1997	23	22
1996	24	20

**TABLE B5: RESIDENTIAL BUILDING DEPRECIATION SCHEDULE FOR
30 YEAR LIFE**

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
2020	0	98
2019	1	96
2018	2	94
2017	3	91
2016	4	88
2015	5	86
2014	6	83
2013	7	81
2012	8	78
2011	9	75
2010	10	72
2009	11	69
2008	12	66
2007	13	63
2006	14	60
2005	15	58
2004	16	56
2003	17	54
2002	18	52
2001	19	50
2000	20	48
1999	21	46
1998	22	44
1997	23	42
1996	24	40
1995	25	38

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
1994	26	36
1993	27	34
1992	28	32
1991	29	30

**TABLE B6: RESIDENTIAL BUILDING DEPRECIATION SCHEDULE FOR
31 YEAR LIFE**

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
2020	0	90
2019	1	84
2018	2	79
2017	3	74
2016	4	70
2015	5	68
2014	6	66
2013	7	64
2012	8	62
2011	9	60
2010	10	58
2009	11	56
2008	12	54
2007	13	52
2006	14	50
2005	15	48
2004	16	46
2003	17	44
2002	18	42
2001	19	40
2000	20	38
1999	21	36
1998	22	34
1997	23	32
1996	24	30
1995	25	28

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
1994	26	26
1993	27	24
1992	28	22
1991	29	20

**TABLE B7: RESIDENTIAL BUILDING DEPRECIATION SCHEDULE FOR
55 YEAR LIFE**

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
2020	0	99
2019	1	98
2018	2	98
2017	3	97
2016	4	96
2015	5	95
2014	6	94
2013	7	93
2012	8	92
2011	9	91
2010	10	90
2009	11	89
2008	12	88
2007	13	87
2006	14	85
2005	15	84
2004	16	83
2003	17	81
2002	18	80
2001	19	79
2000	20	78
1999	21	77
1998	22	75
1997	23	74
1996	24	73
1995	25	71

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
1994	26	69
1993	27	67
1992	28	65
1991	29	64
1990	30	63
1989	31	61
1988	32	60
1987	33	59
1986	34	58
1985	35	56
1984	36	54
1983	37	52
1982	38	50
1981	39	49
1980	40	48
1979	41	47
1978	42	46
1977	43	44
1976	44	42
1975	45	40
1974	46	38
1973	47	36
1972	48	34
1971	49	33
1970	50	32
1969	51	32
1968	52	31
1967	53	31
1966	54	30

TABLE C3: COMMERCIAL AND INDUSTRIAL BUILDINGS ECONOMIC LIFE

COMMERCIAL & INDUSTRIAL BUILDING CODE	DESCRIPTION	TYPE	LIFE
36	Camps	COM	20
26	Service Station	COM	20
12	Carwash	IND	25
43	Lumber Stg Shed	IND	25
80	Marinas	IND	30
34	Bowling Alley/ Arena	COM	35
25	Comm/Service	COM	35
31	Day Care Center	COM	35
22	Fast Foods	COM	35
96	Minilube Garage	COM	35
29	Mini-Warehouses	IND	35
49	Prefab Whse	IND	35
21	Restaurants	COM	35
97	Warehouse Discount Store	COM	35
27	Auto Sales/ Repr	COM	40
10	Commercial	COM	40
11	Convenience Store	COM	40
44	Food/Drug Packing & Processing	IND	40
38	Furniture Store	COM	40
39	Hotel/Motel<3	COM	40
90	Leasehold	COM	40
33	Lounge	COM	40
46	MAINT/HANGAR	IND	40
28	Parking Deck	IND	40
15	Shopping Center/ Mall	COM	40
16	Shopping Center/ Strip	COM	40
45	STORAGE HANGAR	IND	40

COMMERCIAL & INDUSTRIAL BUILDING CODE	DESCRIPTION	TYPE	LIFE
14	Supermarket	COM	40
32	Theaters	COM	40
71	Churches	COM	45
77	Clubs/ Lounges	COM	45
78	Country Clubs	COM	45
13	Department Store	COM	45
47	DISTRIBUTION WAREHOUSE	IND	45
68	FIRE STATION	COM	45
76	Funeral/ Mortuary	COM	45
74	Home For Aged	COM	45
40	Industrial	IND	45
53	INDUSTRIAL LABRATORY	COM	45
30	Laboratories	COM	45
41	Light Mfg	IND	45
19	Medical Building	COM	45
20	Medical Condo	COM	45
17	Office	COM	45
24	Office Condo	COM	45
75	Orphanages	COM	45
79	Passenger Terminal	COM	45
73	Private Hospital	COM	45
85	Public Hospitals	COM	45
83	Public Schools	COM	45
48	WAREHOUSE STORAGE	IND	45
23	Banks	COM	50
69	EDUCATION MULTIPURPOSE BUILDING	COM	50
37	Hotel/Motel>3	COM	50
70	Institutional	COM	50
72	Private School/ College	COM	50

COMMERCIAL & INDUSTRIAL BUILDING CODE	DESCRIPTION	TYPE	LIFE
84	Public Colleges	COM	50
82	Forests/ Parks	COM	55
42	Heavy Mfg	IND	55
81	Military	COM	55
92	Mining	IND	55
18	Office->5 St	COM	55
86	Other County	COM	55
88	Other Federal	COM	55
89	Other Municipal	COM	55
87	Other State	COM	55
93	Petroleum/ Gas	COM	55
91	Utilities	COM	55
98	Value-Impr	COM	55

**TABLE C4: COMMERCIAL BUILDING DEPRECIATION SCHEDULE
FOR 20 YEAR LIFE**

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
2020	0	97
2019	1	93
2018	2	90
2017	3	86
2016	4	82
2015	5	78
2014	6	74
2013	7	70
2012	8	65
2011	9	60
2010	10	55
2009	11	50
2008	12	45
2007	13	42
2006	14	40
2005	15	38
2004	16	36
2003	17	34
2002	18	32
2001	19	30

**TABLE C5: COMMERCIAL BUILDING DEPRECIATION SCHEDULE
FOR 25 YEAR LIFE**

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
2020	0	98
2019	1	95
2018	2	93
2017	3	90
2016	4	87
2015	5	84
2014	6	81
2013	7	78
2012	8	75
2011	9	71
2010	10	68
2009	11	64
2008	12	60
2007	13	56
2006	14	52
2005	15	48
2004	16	46
2003	17	44
2002	18	42
2001	19	40
2000	20	38
1999	21	36
1998	22	34
1997	23	32
1996	24	30

**TABLE C6: COMMERCIAL BUILDING DEPRECIATION SCHEDULE
FOR 30 YEAR LIFE**

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
2020	0	98
2019	1	97
2018	2	95
2017	3	93
2016	4	91
2015	5	89
2014	6	86
2013	7	84
2012	8	82
2011	9	79
2010	10	76
2009	11	74
2008	12	71
2007	13	68
2006	14	65
2005	15	61
2004	16	58
2003	17	54
2002	18	51
2001	19	50
2000	20	48
1999	21	46
1998	22	44
1997	23	42
1996	24	40
1995	25	38

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
1994	26	36
1993	27	34
1992	28	32
1991	29	30

**TABLE C7: COMMERCIAL BUILDING DEPRECIATION SCHEDULE
FOR 35 YEAR LIFE**

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
2020	0	99
2019	1	98
2018	2	96
2017	3	95
2016	4	94
2015	5	92
2014	6	90
2013	7	89
2012	8	87
2011	9	85
2010	10	83
2009	11	81
2008	12	78
2007	13	76
2006	14	74
2005	15	72
2004	16	69
2003	17	66
2002	18	64
2001	19	61
2000	20	58
1999	21	55
1998	22	52
1997	23	48
1996	24	45
1995	25	42

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
1994	26	39
1993	27	38
1992	28	37
1991	29	36
1990	30	35
1989	31	34
1988	32	33
1987	33	31
1986	34	30

**TABLE C8: COMMERCIAL BUILDING DEPRECIATION SCHEDULE
FOR 40 YEAR LIFE**

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
2020	0	99
2019	1	98
2018	2	97
2017	3	96
2016	4	95
2015	5	94
2014	6	93
2013	7	92
2012	8	90
2011	9	89
2010	10	87
2009	11	86
2008	12	84
2007	13	82
2006	14	80
2005	15	78
2004	16	76
2003	17	74
2002	18	72
2001	19	70
2000	20	68
1999	21	65
1998	22	63
1997	23	60
1996	24	57
1995	25	54

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
1994	26	51
1993	27	49
1992	28	47
1991	29	45
1990	30	43
1989	31	41
1988	32	39
1987	33	37
1986	34	35
1985	35	34
1984	36	33
1983	37	32
1982	38	31
1981	39	30

**TABLE C9: COMMERCIAL BUILDING DEPRECIATION SCHEDULE
FOR 45 YEAR LIFE**

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
2020	0	99
2019	1	99
2018	2	98
2017	3	97
2016	4	96
2015	5	96
2014	6	95
2013	7	94
2012	8	93
2011	9	92
2010	10	91
2009	11	90
2008	12	88
2007	13	87
2006	14	86
2005	15	84
2004	16	82
2003	17	81
2002	18	79
2001	19	77
2000	20	75
1999	21	73
1998	22	71
1997	23	69
1996	24	67
1995	25	65

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
1994	26	63
1993	27	60
1992	28	58
1991	29	55
1990	30	53
1989	31	50
1988	32	48
1987	33	47
1986	34	46
1985	35	45
1984	36	44
1983	37	43
1982	38	41
1981	39	39
1980	40	37
1979	41	35
1978	42	33
1977	43	31
1976	44	30

**TABLE C10: COMMERCIAL BUILDING DEPRECIATION SCHEDULE
FOR 50 YEAR LIFE**

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
2020	0	99
2019	1	99
2018	2	99
2017	3	98
2016	4	97
2015	5	97
2014	6	96
2013	7	95
2012	8	95
2011	9	94
2010	10	93
2009	11	92
2008	12	91
2007	13	90
2006	14	89
2005	15	88
2004	16	87
2003	17	86
2002	18	84
2001	19	83
2000	20	82
1999	21	80
1998	22	79
1997	23	77
1996	24	75
1995	25	73

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
1994	26	72
1993	27	70
1992	28	68
1991	29	66
1990	30	64
1989	31	62
1988	32	61
1987	33	60
1986	34	59
1985	35	58
1984	36	56
1983	37	55
1982	38	54
1981	39	53
1980	40	52
1979	41	50
1978	42	48
1977	43	46
1976	44	44
1975	45	42
1974	46	40
1973	47	36
1972	48	32
1971	49	30

**TABLE C11: COMMERCIAL BUILDING DEPRECIATION SCHEDULE
FOR 55 YEAR LIFE**

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
2020	0	99
2019	1	99
2018	2	99
2017	3	99
2016	4	98
2015	5	98
2014	6	97
2013	7	97
2012	8	96
2011	9	96
2010	10	95
2009	11	94
2008	12	94
2007	13	93
2006	14	92
2005	15	91
2004	16	90
2003	17	89
2002	18	88
2001	19	87
2000	20	86
1999	21	85
1998	22	84
1997	23	83
1996	24	81
1995	25	80

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
1994	26	79
1993	27	77
1992	28	76
1991	29	74
1990	30	72
1989	31	70
1988	32	68
1987	33	66
1986	34	64
1985	35	62
1984	36	60
1983	37	58
1982	38	56
1981	39	54
1980	40	52
1979	41	49
1978	42	47
1977	43	44
1976	44	42
1975	45	40
1974	46	38
1973	47	36
1972	48	34
1971	49	32
1970	50	32
1969	51	32
1968	52	31
1967	53	31
1966	54	30

TABLE D2: MISCELLANEOUS IMPROVEMENTS DEPRECIATION
SCHEDULE FOR 50 YEAR LIFE

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
2020	0	97
2019	1	93
2018	2	89
2017	3	85
2016	4	80
2015	5	76
2014	6	72
2013	7	67
2012	8	62
2011	9	57
2010	10	52
2009	11	47
2008	12	44
2007	13	42
2006	14	40
2005	15	38
2004	16	36
2003	17	34
2002	18	32
2001	19	30
2000	20	28
1999	21	26
1998	22	24
1997	23	22
1996	24	20
1995	25	20

EFFECTIVE YEAR	EFFECTIVE AGE	DEPRECIATION PERCENTAGE FOR RATING TYPE = A
1994	26	20
1993	27	20
1992	28	20
1991	29	20
1990	30	20
1989	31	20
1988	32	20
1987	33	20
1986	34	20
1985	35	20
1984	36	20
1983	37	20
1982	38	20
1981	39	20
1980	40	20
1979	41	20
1978	42	20
1977	43	20
1976	44	20
1975	45	20
1974	46	20
1973	47	20
1972	48	20
1971	49	20