

2022 PERSONAL PROPERTY DEPRECIATION GUIDE - PERCENT GOOD TABLE

Economic Life	2	3	4	5	6	8	10	12	15	20	30		
YEAR	AGE											YEAR	
2021	1	40	68	75	85	87	89	90	93	95	96	97	2021
2020	2	20	44	55	70	74	78	80	86	90	92	94	2020
2019	3	10	28	40	55	61	67	70	79	85	88	91	2019
2018	4		10	25	40	48	56	60	72	80	84	88	2018
2017	5			10	25	35	45	50	65	75	80	85	2017
2016	6				10	22	34	40	58	70	76	83	2016
2015	7					10	23	30	51	65	72	81	2015
2014	8						10	20	44	60	68	79	2014
2013	9							10	37	55	64	77	2013
2012	10								30	50	60	75	2012
2011	11								23	45	56	73	2011
2010	12								16	40	52	71	2010
2009	13								10	35	48	69	2009
2008	14									30	44	67	2008
2007	15									25	40	65	2007
2006	16									20	36	63	2006
2005	17										32	61	2005
2004	18										28	59	2004
2003	19										27	57	2003
2002	20										26	55	2002
2001	21										25	53	2001
2000	22											51	2000
1999	23											49	1999
1998	24											47	1998
1997	25											45	1997
1996	26											43	1996
1995	27											41	1995
1994	28											39	1994
1993	29											37	1993
1992	30											35	1992

2- Video tapes, VCR'S

3- Computers

5- Passenger vehicles, Electric equipment, Security Systems, Electronic gas pumps, etc.

8- Office equipment, Signs, Tractor-trailers, Fastfood restaurants, Convenience stores, Most retail, etc.

10- Mechanical gas pumps, Carwash equipment, Some retail operations, etc.

12- Forklifts, Pallet trucks, Construction equipment, etc.

15- Industrial equipment, Excavation equipment, Commercial airplanes, etc.

20- tanks, Piping, etc.

30- Sign poles, Billboards

Actual age and effective age are two different factors for the appraiser to consider when making a judgment call in the determination of depreciation. While actual age, if known, is a consideration in the determination, maintenance and upkeep or the lack of maintenance and upkeep is also a major determining factor. THE APPRAISER MUST MAKE A JUDGMENT CALL BASED ON HIS OBSERVATIONS. THE FOLLOWING IS A GUIDE ONLY.

DEPRECIATION GUIDE

AGE	EX	VG	GD	AV	FA	PO	VP	US
1	98%	98%	98%	98%	93%	88%	83%	53%
2	98%	98%	98%	98%	93%	88%	83%	53%
3	97%	97%	97%	97%	92%	87%	82%	52%
4	97%	97%	97%	97%	92%	87%	82%	52%
5	96%	96%	96%	96%	91%	86%	81%	51%
6	96%	96%	96%	96%	91%	86%	81%	51%
7	95%	95%	95%	95%	90%	85%	80%	50%
8	95%	95%	95%	95%	90%	85%	80%	50%
9	94%	94%	94%	94%	89%	84%	79%	49%
10	94%	94%	94%	94%	89%	84%	79%	49%
11	93%	93%	93%	93%	88%	83%	78%	48%
12	93%	93%	93%	93%	88%	83%	78%	48%
13	92%	92%	92%	92%	87%	82%	77%	47%
14	92%	92%	92%	92%	87%	82%	77%	47%
15	91%	91%	91%	91%	86%	81%	76%	46%
16	91%	91%	91%	91%	86%	81%	76%	46%
17	90%	90%	90%	90%	85%	80%	75%	45%
18	90%	90%	90%	90%	85%	80%	75%	45%
19	89%	89%	89%	89%	84%	79%	74%	44%
20	89%	89%	89%	89%	84%	79%	74%	44%
21	88%	88%	88%	88%	83%	78%	73%	43%
22	88%	88%	88%	88%	83%	78%	73%	43%
23	87%	87%	87%	87%	82%	77%	72%	42%
24	87%	87%	87%	87%	82%	77%	72%	42%
25	86%	86%	86%	86%	81%	76%	71%	41%
26	86%	86%	86%	86%	81%	76%	71%	41%
27	85%	85%	85%	85%	80%	75%	70%	40%
28	85%	85%	85%	85%	80%	75%	70%	40%
29	84%	84%	84%	84%	79%	74%	69%	39%
30	84%	84%	84%	84%	79%	74%	69%	39%
31	83%	83%	83%	83%	78%	73%	68%	38%
32	83%	83%	83%	83%	78%	73%	68%	38%
33	82%	82%	82%	82%	77%	72%	67%	37%
34	82%	82%	82%	82%	77%	72%	67%	37%
35	81%	81%	81%	81%	76%	71%	66%	36%
36	81%	81%	81%	81%	76%	71%	66%	36%
37	80%	80%	80%	80%	75%	70%	65%	35%
38	80%	80%	80%	80%	75%	70%	65%	35%
39	79%	79%	79%	79%	74%	69%	64%	34%
40	79%	79%	79%	79%	74%	69%	64%	34%
41	78%	78%	78%	78%	73%	68%	63%	33%
42	78%	78%	78%	78%	73%	68%	63%	33%
43	77%	77%	77%	77%	72%	67%	62%	32%
44	77%	77%	77%	77%	72%	67%	62%	32%
45	76%	76%	76%	76%	71%	66%	61%	31%
46	76%	76%	76%	76%	71%	66%	61%	31%
47	75%	75%	75%	75%	70%	65%	60%	30%
48	75%	75%	75%	75%	70%	65%	60%	30%
49	74%	74%	74%	74%	69%	64%	59%	29%
50	74%	74%	74%	74%	69%	64%	59%	29%
51	73%	73%	73%	73%	68%	63%	58%	28%
52	73%	73%	73%	73%	68%	63%	58%	28%

53	72%	72%	72%	72%	67%	62%	57%	27%
54	72%	72%	72%	72%	67%	62%	57%	27%
55	71%	71%	71%	71%	66%	61%	56%	26%
56	71%	71%	71%	71%	66%	61%	56%	26%
57	70%	70%	70%	70%	65%	60%	55%	25%
58	70%	70%	70%	70%	65%	60%	55%	25%
59	69%	69%	69%	69%	64%	59%	54%	24%
60	69%	69%	69%	69%	64%	59%	54%	24%
61	68%	68%	68%	68%	63%	58%	53%	23%
62	68%	68%	68%	68%	63%	58%	53%	23%
63	67%	67%	67%	67%	62%	57%	52%	22%
64	67%	67%	67%	67%	62%	57%	52%	22%
65	66%	66%	66%	66%	61%	56%	51%	21%
66	66%	66%	66%	66%	61%	56%	51%	21%
67	65%	65%	65%	65%	60%	55%	50%	20%
68	65%	65%	65%	65%	60%	55%	50%	20%
69	64%	64%	64%	64%	59%	54%	49%	19%
70	64%	64%	64%	64%	59%	54%	49%	19%
71	63%	63%	63%	63%	58%	53%	48%	18%
72	63%	63%	63%	63%	58%	53%	48%	18%
73	62%	62%	62%	62%	57%	52%	47%	17%
74	62%	62%	62%	62%	57%	52%	47%	17%
75	61%	61%	61%	61%	56%	51%	46%	16%
76	61%	61%	61%	61%	56%	51%	46%	16%
77	60%	60%	60%	60%	55%	50%	45%	15%
78	60%	60%	60%	60%	55%	50%	45%	15%
79	59%	59%	59%	59%	54%	49%	44%	14%
80	59%	59%	59%	59%	54%	49%	44%	14%
81	58%	58%	58%	58%	53%	48%	43%	13%
82	58%	58%	58%	58%	53%	48%	43%	13%
83	57%	57%	57%	57%	52%	47%	42%	12%
84	57%	57%	57%	57%	52%	47%	42%	12%
85	56%	56%	56%	56%	51%	46%	41%	12%
86	56%	56%	56%	56%	51%	46%	41%	12%
87	55%	55%	55%	55%	50%	45%	40%	11%
88	55%	55%	55%	55%	50%	45%	40%	11%
89	54%	54%	54%	54%	49%	44%	39%	10%
90	54%	54%	54%	54%	49%	44%	39%	10%
91	53%	53%	53%	53%	48%	43%	38%	9%
92	53%	53%	53%	53%	48%	43%	38%	9%
93	52%	52%	52%	52%	47%	42%	37%	8%
94	52%	52%	52%	52%	47%	42%	37%	8%
95	51%	51%	51%	51%	46%	41%	36%	7%
96	51%	51%	51%	51%	46%	41%	36%	7%
97	50%	50%	50%	50%	45%	40%	35%	6%
98	50%	50%	50%	50%	45%	40%	35%	6%
99	49%	49%	49%	49%	44%	39%	34%	5%
100	49%	49%	49%	49%	44%	39%	34%	5%

EX = EXCELLENT
VG = VERY GOOD
GD = GOOD
AV = AVERAGE
FA = FAIR
PO = POOR
VP = VERY POOR
US = UNUSABLE

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COMMERCIAL DEPRECIATION SCHEDULE

Eff. Age	Excellent CEX	Good	Average CGD	Poor CAV	CPR
1	99%		99%	99%	99%
2	98%		98%	98%	98%
3	98%		97%	97%	96%
4	97%		96%	96%	95%
5	96%		96%	95%	94%
6	95%		95%	94%	93%
7	94%		94%	93%	91%
8	94%		93%	92%	90%
9	93%		92%	91%	89%
10	92%		91%	90%	88%
11	91%		90%	89%	86%
12	90%		89%	88%	85%
13	90%		88%	87%	84%
14	89%		87%	86%	83%
15	88%		87%	85%	81%
16	87%		86%	84%	80%
17	86%		85%	83%	79%
18	86%		84%	82%	78%
19	85%		83%	81%	76%
20	84%		82%	80%	75%
21	83%		81%	79%	74%
22	82%		80%	78%	73%
23	82%		79%	77%	71%
24	81%		78%	76%	70%
25	80%		78%	75%	69%
26	79%		77%	74%	68%
27	78%		76%	73%	66%
28	78%		75%	72%	65%
29	77%		74%	71%	64%
30	76%		73%	70%	63%
31	75%		72%	69%	61%
32	74%		71%	68%	60%
33	74%		70%	67%	59%
34	73%		69%	66%	58%
35	72%		69%	65%	56%
36	71%		68%	64%	55%
37	70%		67%	63%	54%
38	70%		66%	62%	53%
39	69%		65%	61%	51%
40	68%		64%	60%	50%
41	67%		63%	59%	49%
42	66%		62%	58%	48%
43	66%		61%	57%	46%
44	65%		60%	56%	45%
45	64%		60%	55%	44%
46	63%		59%	54%	43%
47	62%		58%	53%	41%
48	62%		57%	52%	40%
49	61%		56%	51%	39%
50	60%		55%	50%	38%
100	30%		28%	25%	19%