

UNTRENDED DEPRECIATION SCHEDULE

(FOR USE ON REPLACEMENT COST NEW)

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

These percentages should be applied to historical cost after it has been factored upward (trended) to the current year's Replacement Cost New (RCN). Trending of historical cost may not be appropriate when assets' replacement costs are decreasing due to emerging technologies. See section VIII.G., for discussion.

Factors indicate the remaining percentage of economic life.

This table is based on equipment in average condition.

If the county property appraiser determines that the application of another comparable table, designed specifically for ad valorem tax purposes more accurately reflects the just value of the personal property within the county they may utilize such table, on a county-wide basis, in lieu of the table above.

Source: 1997 Florida Department of Revenue, Property Tax Administration (Based on Marshall Valuation Service, Depreciation-Fixtures & Equipment", Normal Depreciation, Sec. 97, p. 18, January 1996)

Florida Department of Revenue

LIFE EXPECTANCY GUIDELINES

The asset life recommendations have been derived from various sources: Marshall Valuation Service, Florida Public Service Commission, and industry depreciation studies. As relevant information becomes available, the Department will update the tables.

INDUSTRY GROUP	ASSET LIFE IN YEARS	INDUSTRY GROUP	ASSET LIFE IN YEARS
Aerospace industry.....	10	transmission	39-41
Agriculture, machinery and equipment	10	distribution.....	29-33
cotton ginning.....	12	Electronic equipment manufacturing.....	6
Aircraft and all helicopters		Fabricated metal products.....	12
except commercial aircraft	6	special tools	3
commercial aircraft.....	12	Fishing equipment, excluding boats and barges.....	4
Amusement and theme parks.....	10	Food and beverage production.....	12
Apparel and fabricated textile manufacturing.....	9	special handling devices	4
Automobile repair shops.....	10	Fur processing.....	9
Bakeries and confectionery production.....	12	Gas distribution, total distribution equipment	35-40
Barber and beauty shops.....	10	Optional - for equipment by category:	
Billboards	20	mains and services, plastic.....	36-40
Brewery equipment	12	mains and services, steel.....	37-44
Cable television, headend facilities	11	meters, regulators, installations.....	25-30
microwave systems.....	9.5	other distribution equipment	30-35
program origination	9	Glass and glass products.....	14
service and test.....	8.5	special tools	2.5
subscriber connection and distribution.....	10	Grain and grain mill products manufacture.....	17
Canneries and frozen food production	12	Gypsum products	15
Cement manufacture.....	20	Hand tools	5
Chemical and allied production.....	9.5	Hospital furnishings and equipment	10
Clay products manufacturing.....	15	Hotel and motel furnishings and equipment	10
Clocks and watches, manufacturing.....	10	Jewelry products and pens.....	12
electronic instrumentation	6	Knitwear and knit products	7.5
Cold storage and ice-making equipment.....	18	Laundry equipment	10
Cold storage warehouse equipment	10	Leather and leather products.....	11
Computers, 'personal computers' ('PC').....	4	Logging, timber cutting.....	6
mainframe.....	6	Machinery manufacturing, except. as otherwise listed...	10
Peripherals.....	6	Meatpacking.....	12
Condiments, manufacturing and processing.....	10	Medical and dental supply production.....	9
Construction equipment, general construction	6	Metalworking machinery manufacturing.....	10
marine construction	6	Mining and quarrying.....	10
Dairy products manufacturing.....	12	Motion picture and television production.....	12
Data handling equipment, except computers	6	Motor vehicle and parts manufacturing.....	12
Distilling.....	12	special tools	3
Electrical equipment manufacturing.....	10	Office furniture and equipment	10
Electric companies, steam production.....	25-34	Optical lenses and instrument manufacturing	10
other production, combined cycle.....	16-21	Paints and varnishes.....	9.5
gas turbines	26-29	Paper and pulp manufacturing.....	13
nuclear production.....	26-28	converted paper, paperboard and pulp.....	10

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INDUSTRY GROUP	ASSET LIFE IN YEARS	INDUSTRY GROUP	ASSET LIFE IN YEARS
		circuit, analog.....	8
Petroleum and natural gas, drilling, onshore.....	6	circuit, optic.....	8
drilling, offshore.....	7.5	other central office equipment.....	8
exploration and production.....	14	information/origination equipment.....	8
marketing.....	9	smart phones.....	6
petroleum refining.....	16	metallic cable.....	12
pipeline transportation.....	22	fiber cable.....	20
Plastics manufacturing.....	9.5	poles.....	20
Plastic products manufacturing.....	11	conduit.....	20
special tools.....	3.5	Telecommunications, interstate interexchange	
Primary metals production, nonferrous and foundry		analog switching.....	8
products.....	14	digital switching.....	8
special tools.....	6.5	metallic cable.....	12
Primary steel mill products.....	15	fiber cable.....	20
Printing and publishing.....	11	poles.....	20
Professional and scientific instruments.....	10	conduit.....	20
Radio and television, broadcasting.....	6	all other equipment.....	8
manufacturing.....	10	Telecommunications, cellular	
Railroad transportation equipment manufacturing.....	12	analog switching.....	8
locomotive manufacturing.....	11.5	digital switching.....	8
Recreation and amusement.....	10	radio frequency channel and control.....	8
Retail trades, fixtures and equipment.....	9	power equipment.....	12
Residential furniture.....	10	antennae.....	10
Restaurant and bar equipment.....	10	towers.....	20
Restaurant equipment, fast foods.....	7	transmission equipment.....	8
Rubber products manufacturing.....	14	cellular phones.....	5
special tools.....	4	Textile products, including finishing and dyeing.....	9
Sawmills, permanent.....	10	manufacture of nonwoven fabrics.....	10
portable.....	6	manufacture of yarn, thread and woven fabrics.....	11
Service establishments.....	9	manufacture of textured yarns.....	8
Ship and boat building machinery and equipment.....	12	Theater equipment.....	10
special tools.....	6.5	Tobacco and tobacco products.....	15
Soft drink manufacture and bottling.....	12	Vegetable oil products.....	18
Steam production and distribution.....	28	Waste reduction and resource recovery.....	10
Stone products manufacturing.....	15	Water transportation.....	20
Sugar and sugar products manufacturing.....	18	vessels, barges and tugs.....	18
Telecommunications, local exchange		Water utilities.....	50
analog switching.....	8	Wharves, docks and piers.....	20
digital switching.....	8	Wholesale trade fixtures and equipment.....	9
circuit, digital.....	8		

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INDUSTRY GROUP	ASSET LIFE IN YEARS	INDUSTRY GROUP	ASSET LIFE IN YEARS
Wood products and furniture manufacturing.....	10		