EQUIPMENT INDEX FACTORS 2020
(NATIONAL AVERAGE)
FLORIDA DEPARTMENT OF REVENUE
This table is intended to assist the property appraiser in the assessment of tangible personal property and is not a rule or all inclusive in nature.

INDUSTRY	7/19	7/18	7/17	7/16	7/15	7/14	7/13	7/12	7/11	7/10	7/09	7/08	7/07	7/06	7/05	7/04	7/03	7/02	7/01	7/00	7/99	7/97	7/95	7/93	7/91	7/89	7/87
Average of all	1.00	1.03	1.07	1.10	1.09	1.09	1.11	1.11	1.14	1.19	1.18	1.21	1.25	1.33	1.38	1.49	1.55	1.57	1.59	1.59	1.63	1.64	1.68	1.79	1.86	1.94	2.14
Airplane mfg.	1.00	1.03	1.07	1.10	1.08	1.08	1.09	1.09	1.12	1.17	1.16	1.18	1.22	1.29	1.35	1.47	1.53	1.56	1.57	1.57	1.61	1.62	1.65	1.76	1.82	1.87	2.07
Apartment	1.00	1.03	1.07	1.09	1.09	1.10	1.12	1.14	1.16	1.20	1.21	1.23	1.26	1.31	1.36	1.44	1.48	1.50	1.52	1.52	1.56	1.58	1.61	1.71	1.82	1.89	2.08
Bakery	1.00	1.03	1.07	1.10	1.09	1.09	1.12	1.12	1.15	1.19	1.19	1.21	1.26	1.35	1.41	1.51	1.58	1.61	1.62	1.63	1.67	1.69	1.73	1.87	1.94	2.02	2.24
Bank	1.00	1.03	1.06	1.09	1.09	1.09	1.11	1.12	1.14	1.18	1.18	1.20	1.24	1.29	1.33	1.42	1.47	1.49	1.51	1.51	1.54	1.55	1.58	1.67	1.76	1.81	1.99
Bottling Brewery and distillery Candy Cannery (fish) Cannery (fruit)	1.00 1.00 1.00 1.00 1.00	1.04 1.04 1.03 1.03 1.03	1.08 1.08 1.07 1.07 1.07	1.10 1.09 1.10 1.10 1.10	1.09 1.09 1.09 1.10 1.09	1.08 1.09 1.09 1.09 1.09	1.11 1.11 1.12 1.12 1.12	1.11 1.12 1.12 1.12 1.13	1.14 1.15 1.16 1.16 1.16	1.18 1.18 1.20 1.20 1.20	1.18 1.18 1.20 1.19 1.20	1.20 1.21 1.22 1.22 1.22	1.24 1.25 1.26 1.26 1.26	1.32 1.33 1.36 1.36 1.35	1.38 1.39 1.41 1.41 1.40	1.50 1.51 1.52 1.52 1.50	1.57 1.57 1.59 1.59 1.57	1.60 1.60 1.62 1.62 1.59	1.61 1.63 1.63 1.63	1.61 1.62 1.64 1.64 1.62	1.65 1.66 1.68 1.68 1.66	1.66 1.68 1.70 1.70 1.67	1.70 1.73 1.74 1.74 1.72	1.82 1.84 1.88 1.88 1.84	1.88 1.90 1.95 1.96 1.94	1.95 1.98 2.04 2.04 2.02	2.18 2.21 2.27 2.27 2.25
Cement mfg. Chemical Church Clay products *Communication Contractor's equip.	1.00	1.04	1.08	1.10	1.09	1.09	1.11	1.12	1.16	1.19	1.18	1.23	1.28	1.35	1.41	1.54	1.61	1.64	1.65	1.66	1.70	1.72	1.76	1.87	1.92	2.00	2.19
	1.00	1.04	1.08	1.09	1.08	1.08	1.10	1.10	1.13	1.16	1.15	1.18	1.23	1.31	1.36	1.49	1.55	1.58	1.59	1.60	1.63	1.65	1.70	1.80	1.84	1.92	2.13
	1.00	1.03	1.07	1.10	1.09	1.10	1.13	1.15	1.18	1.21	1.22	1.24	1.27	1.31	1.35	1.44	1.49	1.51	1.53	1.54	1.57	1.59	1.64	1.73	1.88	1.95	2.14
	1.00	1.04	1.08	1.10	1.10	1.10	1.12	1.13	1.16	1.20	1.20	1.25	1.30	1.37	1.43	1.55	1.61	1.64	1.66	1.67	1.70	1.72	1.77	1.88	1.94	2.02	2.23
	1.00	1.04	1.06	1.07	1.07	1.08	1.08	1.09	1.10	1.10	1.10	1.11	1.13	1.14	1.14	1.13	1.11	1.09	1.07	1.05	1.03	1.02	1.04	1.07	1.08	1.11	1.13
	1.00	1.04	1.06	1.08	1.08	1.08	1.10	1.12	1.16	1.19	1.20	1.23	1.26	1.30	1.36	1.46	1.51	1.53	1.54	1.55	1.58	1.60	1.66	1.74	1.84	1.93	2.10
Creamery and dairy	1.00	1.03	1.08	1.10	1.09	1.09	1.12	1.12	1.15	1.19	1.20	1.21	1.26	1.35	1.41	1.52	1.58	1.61	1.63	1.63	1.68	1.69	1.74	1.87	1.93	2.02	2.26
Dwelling	1.00	1.03	1.06	1.09	1.09	1.09	1.11	1.13	1.16	1.19	1.20	1.22	1.25	1.30	1.35	1.43	1.46	1.48	1.50	1.50	1.54	1.57	1.60	1.70	1.79	1.86	2.05
Elec. equip. mfg.	1.00	1.03	1.07	1.11	1.08	1.07	1.08	1.07	1.09	1.15	1.15	1.15	1.21	1.30	1.36	1.49	1.57	1.59	1.60	1.59	1.63	1.63	1.65	1.78	1.81	1.85	2.09
Elec. power equip.	1.00	1.03	1.07	1.11	1.08	1.06	1.07	1.05	1.07	1.13	1.14	1.13	1.19	1.29	1.37	1.51	1.59	1.62	1.61	1.61	1.65	1.64	1.66	1.79	1.81	1.82	2.09
*Farm and grove	1.00	1.03	1.05	1.06	1.07	1.08	1.10	1.11	1.14	1.17	1.18	1.23	1.29	1.32	1.36	1.43	1.48	1.50	1.52	1.55	1.56	1.60	1.66	1.78	1.89	2.02	2.16
Flour, cereal and feed	1.00	1.03	1.07	1.10	1.09	1.09	1.11	1.11	1.14	1.19	1.18	1.21	1.25	1.34	1.40	1.51	1.58	1.61	1.62	1.63	1.67	1.69	1.73	1.85	1.91	1.98	2.20
Garage	1.00	1.03	1.06	1.09	1.08	1.07	1.09	1.10	1.12	1.16	1.16	1.19	1.23	1.29	1.34	1.44	1.49	1.51	1.53	1.53	1.56	1.57	1.61	1.71	1.78	1.85	2.04
Glass mfg.	1.00	1.04	1.08	1.10	1.09	1.09	1.11	1.11	1.14	1.18	1.18	1.21	1.26	1.34	1.40	1.53	1.60	1.63	1.64	1.65	1.69	1.70	1.74	1.86	1.91	1.97	2.20
Hospital	1.00	1.03	1.07	1.10	1.09	1.09	1.11	1.12	1.15	1.19	1.19	1.22	1.26	1.34	1.39	1.49	1.54	1.57	1.58	1.59	1.63	1.64	1.68	1.80	1.87	1.95	2.17
Hotel	1.00	1.03	1.07	1.09	1.09	1.10	1.12	1.14	1.16	1.20	1.21	1.23	1.26	1.33	1.38	1.46	1.51	1.53	1.55	1.56	1.59	1.62	1.67	1.78	1.87	1.96	2.16
Laundry and cleaning	1.00	1.03	1.07	1.10	1.09	1.09	1.11	1.12	1.15	1.19	1.18	1.22	1.26	1.33	1.38	1.50	1.56	1.59	1.60	1.61	1.64	1.66	1.70	1.81	1.88	1.95	2.16
Library	1.00	1.03	1.07	1.11	1.10	1.09	1.12	1.12	1.15	1.19	1.19	1.21	1.25	1.32	1.36	1.48	1.54	1.57	1.58	1.58	1.62	1.63	1.67	1.78	1.86	1.92	2.13
Logging equip.	1.00	1.03	1.06	1.09	1.08	1.08	1.09	1.10	1.13	1.17	1.16	1.19	1.23	1.28	1.34	1.44	1.50	1.52	1.54	1.54	1.57	1.59	1.63	1.72	1.80	1.88	2.05
Metalworking	1.00	1.04	1.07	1.10	1.09	1.08	1.10	1.10	1.13	1.17	1.15	1.19	1.23	1.31	1.35	1.47	1.52	1.55	1.55	1.55	1.58	1.59	1.63	1.75	1.79	1.87	2.06
Mining and milling	1.00	1.05	1.08	1.11	1.10	1.11	1.13	1.14	1.19	1.24	1.24	1.29	1.34	1.40	1.46	1.59	1.66	1.69	1.72	1.72	1.76	1.78	1.83	1.93	2.03	2.12	2.32
Motion picture	1.00	1.03	1.07	1.10	1.09	1.08	1.10	1.11	1.14	1.18	1.19	1.20	1.24	1.31	1.36	1.47	1.53	1.55	1.57	1.56	1.60	1.60	1.64	1.74	1.83	1.89	2.11
Office equipment	1.00	1.03	1.06	1.08	1.08	1.08	1.11	1.10	1.13	1.16	1.17	1.19	1.22	1.28	1.32	1.41	1.44	1.46	1.47	1.48	1.51	1.52	1.55	1.64	1.69	1.75	1.91
Packing (fruit)	1.00	1.03	1.07	1.10	1.10	1.10	1.13	1.15	1.18	1.21	1.22	1.24	1.28	1.34	1.39	1.49	1.55	1.57	1.59	1.59	1.63	1.65	1.70	1.80	1.93	2.01	2.22
Packing (meat)	1.00	1.03	1.07	1.10	1.09	1.10	1.12	1.13	1.16	1.20	1.20	1.23	1.28	1.37	1.42	1.52	1.58	1.61	1.63	1.63	1.67	1.69	1.74	1.87	1.94	2.04	2.25
Paint mfg.	1.00	1.04	1.08	1.10	1.09	1.09	1.11	1.11	1.14	1.19	1.18	1.21	1.26	1.34	1.39	1.52	1.58	1.62	1.63	1.64	1.68	1.69	1.74	1.85	1.91	1.98	2.21
Paper mfg.	1.00	1.03	1.07	1.10	1.09	1.09	1.11	1.12	1.15	1.19	1.19	1.22	1.26	1.33	1.38	1.50	1.57	1.60	1.62	1.62	1.65	1.67	1.72	1.82	1.91	1.98	2.19
Petroleum	1.00	1.04	1.07	1.09	1.07	1.07	1.09	1.09	1.13	1.16	1.15	1.18	1.24	1.32	1.39	1.52	1.58	1.61	1.63	1.64	1.67	1.70	1.75	1.86	1.90	1.98	2.19
Printing	1.00	1.03	1.06	1.09	1.08	1.07	1.08	1.08	1.11	1.15	1.14	1.16	1.19	1.27	1.31	1.41	1.45	1.48	1.48	1.49	1.52	1.51	1.55	1.65	1.70	1.74	1.93
Refrigeration	1.00	1.03	1.07	1.10	1.09	1.09	1.11	1.12	1.15	1.19	1.19	1.22	1.27	1.35	1.40	1.53	1.59	1.62	1.64	1.64	1.68	1.70	1.75	1.86	1.93	2.01	2.23
Restaurant	1.00	1.03	1.07	1.09	1.09	1.10	1.13	1.14	1.17	1.20	1.21	1.23	1.27	1.35	1.39	1.48	1.53	1.56	1.57	1.58	1.62	1.64	1.69	1.81	1.90	2.00	2.20
Rubber	1.00	1.04	1.07	1.10	1.09	1.08	1.10	1.10	1.13	1.17	1.16	1.19	1.23	1.30	1.34	1.45	1.51	1.54	1.55	1.55	1.58	1.60	1.65	1.75	1.81	1.89	2.08
School	1.00	1.03	1.07	1.10	1.09	1.09	1.12	1.13	1.16	1.20	1.20	1.23	1.26	1.33	1.38	1.48	1.53	1.55	1.56	1.57	1.61	1.62	1.67	1.78	1.86	1.94	2.14
Shipbuilding	1.00	1.04	1.07	1.10	1.08	1.08	1.10	1.10	1.14	1.18	1.16	1.20	1.25	1.31	1.37	1.50	1.57	1.60	1.61	1.61	1.64	1.66	1.71	1.81	1.87	1.94	2.14
Steam power	1.00	1.04	1.08	1.10	1.09	1.08	1.10	1.09	1.12	1.17	1.17	1.20	1.25	1.34	1.39	1.53	1.59	1.63	1.64	1.64	1.67	1.68	1.72	1.83	1.87	1.93	2.16
Store	1.00	1.03	1.07	1.10	1.09	1.09	1.12	1.13	1.16	1.19	1.20	1.22	1.25	1.31	1.36	1.46	1.51	1.53	1.55	1.55	1.59	1.59	1.63	1.73	1.84	1.90	2.09
Textile	1.00	1.03	1.06	1.08	1.07	1.06	1.08	1.09	1.11	1.15	1.13	1.16	1.20	1.26	1.29	1.39	1.44	1.46	1.47	1.47	1.50	1.51	1.55	1.63	1.70	1.77	1.95
Theater	1.00	1.03	1.07	1.10	1.09	1.09	1.11	1.12	1.14	1.18	1.19	1.21	1.25	1.32	1.36	1.47	1.52	1.54	1.55	1.56	1.59	1.60	1.64	1.74	1.82	1.89	2.08
Warehousing	1.00	1.03	1.06	1.09	1.09	1.09	1.11	1.12	1.15	1.19	1.19	1.22	1.26	1.31	1.35	1.45	1.51	1.52	1.53	1.54	1.57	1.57	1.61	1.69	1.79	1.85	2.00
Woodworking	1.00	1.02	1.08	1.12	1.12	1.13	1.16	1.18	1.21	1.25	1.24	1.27	1.30	1.36	1.40	1.50	1.56	1.58	1.60	1.59	1.62	1.63	1.68	1.77	1.90	1.96	2.17

Factors are compiled by the Florida Dept. of Revenue, Property Tax Oversight Program.

Source: Marshall Valuation Service - Section 98 Page 7-9, "Quarterly Cost Indexes", 'Equipment - National Average', January 2020

\* Source: Producer Price Index , Dept. of Labor, Bureau of Labor Statistics. Shaded area indicates no information available for prior year.

### UNTRENDED DEPRECIATION SCHEDULE

(FOR USE ON REPLACEMENT COST NEW)

Effective																				Effective
Age in		_	•	_	•	•	40		40	40		4.5	4.0	4-	40	40	00	0.5	00	Age in
Years	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	25	30	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		
Agriculture, machinery and equipment.		transmission	39-41
cotton ginning		distribution	29-33
Aircraft and all helicopters		Electronic equipment manufacturing	6
except commercial aircraft	6	Fabricated metal products	
commercial aircraft	12	special tools	3
Amusement and theme parks	10	Fishing equipment, excluding boats and b	arges 4
Apparel and fabricated textile manufactor	uring 9	Food and beverage production	12
Automobile repair shops	10	special handling devices	4
Bakeries and confectionery production	12	Fur processing	9
Barber and beauty shops	10	Gas distribution, total distribution equipn	nent35-40
Billboards	20	Optional - for equipment by category:	
Brewery equipment	12	mains and services, plastic	36-40
Cable television, headend facilities	11	mains and services, steel	37-44
microwave systems	9.5	meters, regulators, installations	25-30
program origination	9	other distribution equipment	30-35
service and test	8.5	Glass and glass products	14
subscriber connection and distribution	า 10	special tools	2.5
Canneries and frozen food production	12	Grain and grain mill products manufactur	e 17
Cement manufacture	20	Gypsum products	15
Chemical and allied production	9.5	Hand tools	5
Clay products manufacturing	15	Hospital furnishings and equipment	10
Clocks and watches, manufacturing	10	Hotel and motel furnishings and equipme	nt 10
electronic instrumentation	6	Jewelry products and pens	12
Cold storage and ice-making equipment	18	Knitwear and knit products	7.5
Cold storage warehouse equipment	10	Laundry equipment	10
Computers, 'personal computers' ('PC')	4	Leather and leather products	11
mainframe	6	Logging, timber cutting	6
Peripherals	6	Machinery manufacturing, except. as other	wise listed 10
Condiments, manufacturing and process	sing 10	Meatpacking	12
Construction equipment, general constr	uction6	Medical and dental supply production	9
marine construction	6	Metalworking machinery manufacturing	10
Dairy products manufacturing	12	Mining and quarrying	10
Data handling equipment, except comp	uters6	Motion picture and television production.	12
Distilling	12	Motor vehicle and parts manufacturing	12
Electrical equipment manufacturing	10	special tools	3
Electric companies, steam production	25-34	Office furniture and equipment	10
other production, combined cycle	16-21	Optical lenses and instrument manufactur	ing 10
gas tubines	26-29	Paints and varnishes	
nuclear production	26-28	Paper and pulp manufacturing	13
		converted paper, paperboard and pulp	10

### 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
		circuit, analog	8
Potroloum and natural gas drilling of	anshoro 6		
Petroleum and natural gas, drilling, of drilling, offshore		circuit ontic	Q
_		circuit, optic	
exploration and production		other central office equipment	
marketing		information/origination equipment	
petroleum refining		smart phones metallic cable	
pipeline transportation			
Plastics manufacturing		fiber cable	
Plastic products manufacturing		polesconduit	
special tools			
Primary metals production, nonferrou	= = = = = = = = = = = = = = = = = = =	Telecommunications, interstate interexch	· ·
products		analog switching	
special tools		digital switching	
Primary steel mill products		metallic cable	
Printing and publishing		fiber cable	
Professional and scientific instrumen		poles	
Radio and television, broadcasting		conduit	
manufacturing		all other equipment	8
Railroad transportation equipment m	<del>-</del>	Telecommunications, cellular	
locomotive manufacturing		analog switching	
Recreation and amusement		digital switching	
Retail trades, fixtures and equipment		radio frequency channel and control	
Residential furniture	10	power equipment	12
Restaurant and bar equipment	10	antennae	10
Restaurant equipment, fast foods	7	towers	
Rubber products manufacturing		transmission equipment	
special tools	4	cellular phones	5
Sawmills, permanent	10	Textile products, including finishing and	dyeing9
portable	6	manufacture of nonwoven fabrics	10
Service establishments	9	manufacture of yarn, thread and wove	n fabrics11
Ship and boat building machinery an	d equipment 12	manufacture of textured yarns	8
special tools	6.5	Theater equipment	10
Soft drink manufacture and bottling	12	Tobacco and tobacco products	15
Steam production and distribution	28	Vegetable oil products	18
Stone products manufacturing	15	Waste reduction and resource recovery	10
Sugar and sugar products manufactur	ing18	Water transportation	20
Telecommunications, local exchange	)	vessels, barges and tugs	18
analog switching	8	Water utilities	
digital switching		Wharves, docks and piers	20
circuit, digital		Wholesale trade fixtures and equipment.	

# 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.

	ASSET LIFE		ASSET LIFE
INDUSTRY GROUP	IN YEARS	INDUSTRY GROUP	IN YEARS
Wood products and furniture ma	nufacturing10		