

Using this Depreciation Table

The reasonable life expectancy of property is useful in valuing used property.

Parties may use the depreciation table during hearings to establish the life expectancy of the types of property listed. Parties are free to provide evidence of the condition of the property, past use or any other relevant fact or circumstance to suggest that a different life expectancy, or different remaining life expectancy, should be used in any particular case.

For example, evidence that property was not used, or only lightly used, is relevant to suggest that the life of the property is extended, and evidence of heavy use may suggest a shorter life expectancy.

Item	Useful Life (yrs)
Household Appliances	
Air Conditioner (Central)	15
Air Conditioner (Window)	15
Bathroom Scales	10
Blender	10
Camcorders/Camera	10
CD Walkman/MP3 Player	10
Clocks	10
Coffee Maker	8
Dehumidifier	10
Dishwasher	10
Dryer	15
Electric Fan	10
Electric Frying Pan	10
Electric Mixer	8
Floor Polisher (Domestic)	5
Freezer	20
Garburetor	10
Grandfather Clocks	30
Hair Dryer	10
Heating Pad	15
Humidifiers	10
Ironing Board	15
Irons	10
Microwave	10
Radio/Tape Player (Portable)	10
Refrigerator	15
Sewing Machine	20
Stoves & Ranges	15
Toasters	15
Vacuum Cleaner	10
Vaporizers	10
Washing Machine	15

Electronics	
Stereo	10
Television Set	12
Satellite Dishes, Receivers	10
VCR/DVD Player	10
Game Stations	6
Radio/Tape Player (Portable)	10
Bedding	
Blankets	10
Box Springs	15
Comforters	15
Electric Blanket	10
Mattress Covers or Pads	5
Mattresses	15
Quilts	25
Sheets and Pillow Cases	5
Spreads	10
Clothing - Children	
Jackets & Coats	3
Shoes	2
All Other	1
Clothing - Men	
Overcoats, Topcoats, Raincoats	5
Shirts, Pajamas, Shoes, Socks, etc.	3
Suits, Sportcoats, Slacks, etc.	4
Clothing - Women	
Fur Coats, Jackets	15
Cloth Coats, Dresses, Gowns, Suits, Etc.	4
Blouses, Shoes, Nightclothes	3
Lingerie	2
Concrete	
Concrete Balcony Slabs	10
Concrete Curbs & Patio Slabs	15
Concrete Foundation Walls	20
Concrete Retaining Walls	25
Concrete Stairs & Porches	10

Garage Concrete Floor & Rebar Repairs	10
Doors & Windows	
Aluminum Storm Doors & Windows	15
Doors (Aluminum, Steel)	20
Doors (Patio)	20
Doors (Wood)	20
Garage Door & Operator	10
Lock Replacement, Building	20
Window Framing (Aluminum)	20
Window Framing (Wood)	15
Draperies & Curtains	
Curtains	5
Draperies	10
Shades	10
Venetian Blinds	15
Finishes	
Gypsum Board - Repairs	5
Gypsum Board - Replacement	20
Marble Wall Panels	25
Mirror Panels	10
Painting - Exterior, Trim, Balconies	5
Painting - Interior	8
Panelling	20
Suspended Ceilings - Fibre	15
Suspended Ceilings - Metal	25
Vinyl Wallcovering	10
Flooring	
Carpet - Average	12
Asphalt	10
Ceramic Tile	10
Hardwood	20
Linoleum	10
Marble	25
Parquet	20
Quarry Tile	10
Restaining	5
Rubber Tiles	20
Sanding	5
Vinyl Tile	8
Laminate	15

Furniture	
Children's	10
Couches	10
Folding Chairs & Tables	10
Lamps	20
Mirrors	20
Picture Frames	20
Slip Covers	5
Upholstered Furniture	12
Wood Furniture	15
Heating & Ventilation	
Boilers	20
Chiller	25
Cooling Tower	25
Corridor System	15
Exhaust & Supply Fans	20
Fan Coil Units	20
Furnace	25
Generator	25
Heat Exchanger	15
Heat Pumps	15
Heating System	15
Hot Water Boiler	15
Hot Water Tanks	25
Sanitary Exhaust System	15
Sanitary System	50
Temperature Controls	12
Hobbies & Sporting Goods	
Athletic Gear (Gloves, Racquets, Etc.)	10
Bicycles & Tricycles	5
Binoculars	25
Camping Equipment (Tents, Stoves, Lanterns)	10
Cassette Tapes, CD's, VCR Tapes, DVD's	5
Firearms	25
Fishing Tackle	15
Golf Clubs	10
Kitchen	
China, Dishes, Glassware	25
Linens (Napkins, Tablecloths, Etc.)	10
Silverware -Flatware Plated	25
Silverware - Flatware Sterling	50
Utensils	20

Knives	20
Counter Tops	15
Granite Counter Tops	20
Masonry	
Chimney - Brick, Block	20
Chimney - Metalbestos Type	15
Chimney - Repairs	15
Masonry - Repairs, Tuck Pointing	15
Masonry - Replacement	20
Sandblasting	25
Mechanical	
Fire Extinguishers	10
Fire System (Alarms, Smoke Detectors)	20
Intercom	15
Light Fixtures	10
Light Fixtures - Exterior	15
Light Fixtures - Interior	15
Panel & Distribution	20
Power Line	25
Surveillance System	15
Mechanical Switches & Splitters	25
Temperature Control - Electric	15
Transformer	25
Office Equipment	
Calculators	10
Answering Machines	10
Computer	10
Fax	10
Office Furniture, Filing Cabinets	15
Photocopiers	10
Typewriters	10
Other Items	
Luggage	20
Watches	10
Musical Instruments - Under \$50	5
Musical Instruments - \$50 - \$250	10
Musical Instruments - Over \$250	25
Toys	3
Plumbing	

Plumbing Fixtures	20
Plumbing - Storm System	30
Plumbing Pipes, Pump, Etc.	20
Septic Tank & Tile Field	30
Outdoor Sitework	
Balcony Railings, Wood	10
Decks & Porches, Wood, Plastic	20
Fences - Concrete	20
Fences - Metal, Wrought Iron	25
Fences - Steel, Chain Link	20
Fences - Wood	15
Landscaping - Dead Tree Removal	20
Landscaping - New Trees	20
Landscaping - Shrub Replacement	15
Landscaping - Sodding	10
Parking Lot, Driveways - Asphalt	15
Parking Lot, Driveways - Concrete	15
Parking Lot, Driveways - Gravel	10
Parking Lot, Driveways - Interlocking Brick	20
Parking Lot, Driveways - Repairs	5
Retaining Walls, Wood	15
Specialties	
Bicycle Racks	10
Storage Building	20
Mailboxes	15
Playground Equipment	10
Saunas - Heaters	10
Saunas - Walls	15
Swimming Pool - Above Ground	10
Swimming Pool - Ceramic Tile	15
Swimming Pool - Concrete	20
Swimming Pool - Heater	10
Swimming Pool - Painting	5
Swimming Pool - Pump, Filter	15
Swimming Pool - Vinyl	15
Whirlpool, Jacuzzi	15
Thermal & Moisture Protection	
Caulking	10
Eavestrough & Downpipes - Aluminum, Plastic	15
Eavestrough & Downpipes - Galvanized	20
Garage Conc. Floor, Waterproofing - Membrane	15
Garage Conc. Floor, Waterproofing - Sealer	5

Insulation	20
Metal Flashing - Aluminum	25
Metal Flashing - Galvanized, Painted	15
Metal Flashing - Steel, Prefinished	10
Roof - Built Up	15
Roof - Cedar Shakes	25
Roof - Clay Tiles	25
Roof - Flat	15
Roof - Inverted Four-Ply	20
Roof - Metal Panels	25
Roof - Repairs	5
Roof - Sarnafil	25
Roof - Single Ply	20
Roof - Slate	25
Roof - Sloped (Asphalt Shingles)	20
Siding - Asphalt Shingles	15
Siding - Cedar	25
Siding - Cedar Shakes	25
Siding - Insulated Panel, Aluminum	25
Siding - Masonite	20
Siding - Plywood	10
Siding - Steel	25
Siding - Stucco	20
Softfits & Fascia - Aluminum	25
Softfits & Fascia - Gypsum	15
Softfits & Fascia - Plywood	20
Softfits & Fascia - Pre-finished Steel	25
Softfits & Fascia - Vinyl	25
Softfits & Fascia - Wood	15
Waterproofing, Above Ground	15
Tools	
Hand Tools	30
Power Tools	10
Yard Equipment	
Barbeques	8
Garbage Huts (Metal)	20
Garbage Huts (Wood)	15
Garden Tools	10
Lawn Furniture	10
Lawn Mowers, Edgers, Etc.	8
Snow Blower	10