

# 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	<del>18%</del>	23%	30%	37%	43%	51%	58%	62%	66%	69%	71%	73%	75%	77%	79%	81%	82%	87%	91%	5
6	20%	<del>18%</del>	23%	28%	33%	41%	49%	54%	58%	62%	65%	68%	71%	73%	75%	77%	78%	84%	89%	6
7		20%	<del>19%</del>	23%	26%	33%	39%	45%	50%	54%	58%	62%	65%	68%	70%	72%	74%	81%	86%	7
8			20%	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	9
10					20%	21%	25%	29%	34%	39%	43%	47%	51%	54%	57%	60%	71%	79%	10	10
11						20%	22%	24%	29%	33%	37%	42%	46%	49%	52%	55%	68%	76%	11	11
12							20%	22%	25%	28%	31%	36%	40%	44%	47%	50%	64%	74%	12	12
13								20%	22%	24%	26%	31%	35%	39%	42%	45%	60%	71%	13	13
14									20%	22%	23%	27%	31%	34%	37%	40%	56%	68%	14	14
15										20%	21%	24%	28%	31%	33%	35%	52%	65%	15	15
16											20%	22%	25%	27%	29%	31%	48%	61%	16	16
17												20%	21%	23%	25%	27%	44%	58%	17	17
18													20%	22%	23%	24%	39%	54%	18	18
19														20%	21%	22%	34%	51%	19	19
20															20%	21%	30%	47%	20	20
22																20%	26%	40%	22	22
24																	23%	34%	24	24
26																	<del>21%</del>	28%	26	26
28																	20%	23%	28	28
30																		21%	30	30
32																		20%	32	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)