

DEPRECIATION TABLE

PERCENT DIFFERENCE OF DEPRECIATION BETWEEN YEARS FIXTURES & EQUIPMENT/ OIL & GAS

Effective Age in Years	REALWARE LIFE EXPECTANCY IN YEARS																			
	30	22	20	15	14	13	12	11	10	9	8	7	6	5						
	Dep Diff	Dep Diff	Dep Diff	Dep Diff	Dep Diff	Dep Diff	Dep Diff	Dep Diff	Dep Diff	Dep Diff	Dep Diff	Dep Diff	Dep Diff	Dep Diff						
1	2	3	2	5	4	6	5	7	6	8	7	6	8	7	9	8	13	12	15	14
2	3	6	3	10	5	11	6	14	6	13	7	14	7	16	8	9	27	14	31	16
3	5	9	3	15	5	16	6	20	6	20	7	22	8	24	8	10	43	16	48	17
4	7	12	3	21	6	23	7	27	7	27	7	30	8	33	9	11	59	16	66	18
5	9	16	4	27	6	29	6	34	6	34	7	38	8	42	9	10	70	11	77	11
6	11	20	4	32	5	35	6	42	6	38	7	46	8	51	9	10	77	7	80	3
7	14	23	3	38	6	42	7	49	7	46	8	55	9	61	10	67	8	80	3	
8	16	27	4	45	7	49	7	55	6	53	7	63	8	70	9	74	7			
9	18	31	4	51	6	55	6	61	6	59	6	70	7	78	8	80	4			
10	21	36	5	57	6	61	6	67	6	66	7	75	8	80	9	80	2			
11	24	40	4	63	6	67	6	72	5	71	5	80	2	80	2					
12	26	44	4	69	6	72	5	76	4	75	4	80	2							
13	29	49	5	74	5	76	4	80	2	80	2									
14	32	54	5	77	3	78	2	80	2											
15	35	58	4	80	1															
16	39	62	4																	
17	42	66	4																	
18	46	70	4																	
19	49	73	3																	
20	53	75	2																	
21	57	77	2																	
22	60	78	1																	
23	63	80	2																	
24	66																			
25	69																			
26	72																			
27	75																			
28	77																			
29	78																			
30	79																			
31	80																			
AVE Diff	3	3	3	4	5	5	6	6	6	7	7	7	7	7	7	8	8	11	11	13

Note: Please read the following information on the next page concerning this depreciation table.

PERCENT GOOD TABLE
FIXTURES & EQUIPMENT/ OIL & GAS

Effective Age in Years	REALWARE LIFE EXPECTANCY IN YEARS											
	30	22	20	15	14	13	12	11	10	9	6	5
	% Good											
1	98	97	97	95	95	94	94	93	92	91	87	85
2	97	94	93	90	89	88	87	86	84	82	73	69
3	95	91	90	85	84	82	80	78	76	72	57	52
4	93	88	86	79	77	75	73	70	67	61	41	34
5	91	84	82	73	71	69	66	62	58	51	30	23
6	89	80	78	68	65	62	58	54	49	41	23	20
7	86	77	74	62	58	54	50	45	39	33	20	
8	84	73	70	55	51	47	43	37	30	26		
9	82	69	65	49	45	41	36	30	24	22		
10	79	64	60	43	39	34	29	25	21	20		
11	76	60	55	37	33	29	24	22	20			
12	74	56	50	31	28	25	22	20				
13	71	51	45	26	24	22	20					
14	68	46	40	23	22	20						
15	65	42	35	21	20							
16	61	38	31	20								
17	58	34	27									
18	54	30	24									
19	51	27	22									
20	47	25	21									
21	43	23	20									
22	40	22										
23	37	20										
24	34											
25	31											
26	28											
27	25											
28	23											
29	22											
30	21											
31	20											

The percent difference of depreciation in the above depreciation table can be considered when using the "M" approach in RealWare when a used purchase price is reported and is considered to be at market. The chart may estimate depreciation from the time the equipment was purchased as used to the time it reaches a residual value.

Example:

Company A purchases Company B and reports to the Assessor a breakdown of the equipment purchased in the transaction. If the Assessor believes the reported values to be reflective of market, those values could be entered into RealWare under the "M" approach. The age of the equipment should be known, or the appraiser must be able to logically estimate an effective age of the equipment, thus choosing a reasonable amount of depreciation in the year purchased. Subsequent years would result in additional depreciation being applied by using the chart of an average depreciation for each life expectancy, (14 Year life could reasonably have 5% depreciation applied each year until it reaches a residual value in year 15). The Assessor will have the option of adjusting the effective age at any time or consider an alternative approach such as the "R" approach.

Trending Factor Table 2023
Industry Average/Commercial FF & E

Tax Year	Trending Indices	Trending Factor		Tax Year	Trending Indices	Trending Factor		Tax Year	Trending Indices	Trending Factor
2023	2218.3	1.0000		1990	910.2	2.4372		1957	225.1	9.8547
2022	2218.3	1.0000		1989	886.5	2.5023		1956	208.8	10.6240
2021	1888.1	1.1749		1988	841.4	2.6364		1955	190.8	11.6263
2020	1736.4	1.2775		1987	806.9	2.7492		1954	184.6	12.0168
2019	1727.8	1.2839		1986	795.4	2.7889		1953	182.5	12.1551
2018	1667.7	1.3302		1985	787.9	2.8155		1952	180.5	12.2898
2017	1612.2	1.3759		1984	776.4	2.8572		1951	180.3	12.3034
2016	1580.9	1.4032		1983	755.8	2.9350		1950	167.9	13.2120
2015	1593.7	1.3919		1982	742.4	2.9880		1949	161.2	13.7612
2014	1578.8	1.4051		1981	709.2	3.1279		1948	162.8	13.6259
2013	1558.7	1.4232		1980	642.8	3.4510		1947	150.6	14.7297
2012	1545.9	1.4350		1979	584.4	3.7959		1946	123.2	18.0057
2011	1503.2	1.4757		1978	534.7	4.1487		1945	103.4	21.4536
2010	1457.4	1.5221		1977	497.1	4.4625		1944	102.4	21.6631
2009	1468.6	1.5105		1976	472.1	4.6988		1943	100.5	22.0726
2008	1427.3	1.5542		1975	444.3	4.9928		1942	99.6	22.2721
2007	1373.3	1.6153		1974	398.4	5.5680		1941	92.6	23.9557
2006	1302.3	1.7034		1973	344.1	6.4467		1940	86.1	25.7642
2005	1244.5	1.7825		1972	332.1	6.6796		1939	85.3	26.0059
2004	1157.3	1.9168		1971	321.3	6.9041		1938	84.4	26.2832
2003	1118.6	1.9831		1970	303.2	7.3163		1937	83	26.7265
2002	1100.0	2.0166		1969	285.1	7.7808		1936	81.6	27.1850
2001	1093.4	2.0288		1968	273.2	8.1197		1935	78.1	28.4033
2000	1084.3	2.0458		1967	262.9	8.4378		1934	74.6	29.7359
1999	1065.0	2.0829		1966	252.5	8.7853		1933	70.4	31.5099
1998	1061.8	2.0892		1965	244.9	9.0580		1932	66.1	33.5598
1997	1052.7	2.1072		1964	241.8	9.1741		1931	76.6	28.9595
1996	1036.0	2.1412		1963	239.2	9.2738		1930	87	25.4977
1995	1020.4	2.1740		1962	238.5	9.3010		1929	91.8	24.1645
1994	985.0	2.2521		1961	237.2	9.3520		1928	96.5	22.9876
1993	958.0	2.3156		1960	237.7	9.3324		1927	98.3	22.5666
1992	939.8	2.3604		1959	234.9	9.4436		1926	100	22.1830
1991	928.5	2.3891		1958	231	9.6030				

Personal Property Life Expectancies

Life Years	Description
5	Hand Tools/Warehouse Equipment
6	Copiers, Fax, Vending
6	Construction Equipment (Mixers, Scaffolding, Saws, Welders, Etc.)
6	Photography, Radio, Television
6	Helicopters
6	Miscellaneous Machinery & Shop Equipment (Specialty Tools, Dies, Jigs, Etc.)
6	Professional and Scientific Instruments
6	PC Computers/Main Frames/Video Equipment/Cassettes & Games
9	Auto/Rec and Etc. Sales/Repair & Service Stations
9	Telephone/Telegraph/CTV Microwave Origination Test
10	Bulletin Boards/Neon Signs
10	Cinema/Theater/Auditoriums/Playhouse Equipment
10	Laundry/Cleaners/Car Wash Equipment
10	Furniture, Fixtures and Equipment
10	Farm Machinery (Tractors, Combines, Utensils, Wagons, Etc.)
10	Garbage Dumpsters
10	Golf Clubs/Pool & Billiards/Bowling/Rental Boats Equipment
10	Hotels/Motels/RV Campgrounds/Tr. Parks Rental Furnishings
10	Heavy Machinery & Equipment (Draglines, Cranes, Excavation, Etc.)
10	Law Libraries
10	Medical & Health Services Equipment, Offices/Hospital Furnishings
10	Mining Quarrying on Non-Metallic Minerals (Except Fuels)
10	Restaurants and Bars
10	Saddles/Harnesses/Outfitter Equipment
10	Telecommunications Equipment
10	CTV Subscriber Connection and Distribution
10	Woodworking Mfg., Sawmills, Lumber Products
11	Estimate (BIA)
11	Printing/Publishing Machinery & Equipment
11	Cable TV Systems Headend Equipment
12	Aircraft
12	Amusement Parks/Health Clubs/Gyms
12	Food Processing/Breweries/Walk-In Coolers/Chillers, Etc.
12	Fabricated Metal Machinery & Equipment
12	Materials & Supplies (Not for Resale)
12	Ski Lifts
13	Paper & Allied Products Machinery & Equipment
14	Foundry Products

Personal Property Life Expectancies Continued

14	Primary Metal Industry Machinery & Equipment
15	Moveable Buildings
20	Railroad Spurs
20	Billboard Signs
20	Tower Structures
22	Chemical Pipeline
22	Propane Tanks, Transformers
30	MBH (Single, Double, Triple)

Oil & Gas Equipment Life Expectancies

Life Years	Description
5	Hand Tools/Warehouse Equipment
6	Copiers, Fax, Vending
6	Construction Equipment (Mixers, Scaffolding, Saws, Welders, Etc.)
6	Drill Pipe, Drill Stem and Drill Collars
6	Helicopters
6	Miscellaneous Machinery & Shop Equipment (Specialty Tools, Dies, Jigs, Etc.)
6	PC Computers/Main Frames/Video Equipment/Cassettes & Games
6	CBM Well Heads for Shallow Wells
10	Furniture, Fixtures and Equipment
10	Telecommunications Equipment
11	Estimate (BIA)
12	Aircraft
12	Materials & Supplies (Not for Resale)
14	Field Equipment
14	Drilling Rigs
15	Buildings/Bunk Houses
15	Moveable Buildings
20	Railroad Spurs
20	Billboard Signs
22	Pipelines
22	Propane Tanks, Transformers
30	MBH (Single, Double, Triple)