

**SP – (01) Short Life Property:**

The useful economic life of this class is one to three years.

Year	% good
2009	68%
2008	41%
2007	11%
Prior	11%

Barricades/Warning Signs, Patterns, Jigs & Dies, Pots & Pans, Utensils, Motion Picture Prints, Library Books & Materials, Motel & Hotel Linen, Pallets, Silverware, Uniforms, Canned Computer Software,

**DM – (02) Computer Dependent**

**Machinery:** Machinery, which cannot operate without the computer and the computer cannot perform functions outside the machine.

Year	% good
2009	87%
2008	81%
2007	71%
2006	63%
2005	53%
2004	43%
2003	29%
2002	15%
Prior	15%

Computer Integrated Fabrication Machinery, Computer Integrated Manufacturing Machinery, Cat Scanners, MRI Equipment, Other Computer Integrated Manufacturing Machinery, Computer Driven Mills, Computerized Machine Lathes, Computerized Assembly Machinery, Mammography Units. (If the machine and computer are purchased as separate units, the machine must be valued as Class 8 property and the computer as Class 12 property.)

**ST – (03) Short Life Equipment:**

Electronic types of equipment to include office machines and equipment subject to rapid functional or economic obsolescence or

Year	% good
2009	81%
2008	69%
2007	54%
2006	38%
2005	20%
Prior	20%

severe wear and tear. Alarm Systems, Automotive Emissions Testing Equipment, Auto Engine Analysis Equip., Bank ATM Machines, Cash Registers, Drive-up Windows (Banks) Microwave Communications Equipment, Music, Stereo & Sound Systems,

Office Machines, Photo Processing Equip. & Cameras, Rent-to-Own Merchandise, Reservation Terminals, Pneumatic Tube Systems (Banks), Small Equipment Rentals, Shopping carts, Telephone Equipment & Systems, Vending Machines, Video Game Machines.

**LT – (05) Furniture & Trade Fixtures:**

Non Mechanical furniture and trade fixtures subject to functional obsolescence due to style and design changes.

Year	% good
2009	88%
2008	83%
2007	75%
2006	68%
2005	59%
2004	51%
2003	39%
2002	26%
2001	13%
Prior	13%

Furniture, Bars & Sinks, Booths, Tables & Chairs, Beauty/Barber Shop Fixtures, Cabinets & Shelves, Cashier's Islands, Check out Counters, Displays, Cases & Racks, Office Furniture (except office machines), Auditorium & Theater Seats, Buildings (Mobile Type), Musical Instruments, Moveable Partitions, Stands, Motel/Hotel Beds & Furniture, Signs, Mechanical & Electrical, Tanning Booths, Water Slides.

**MD – (07) Medical & Dental Equipment:**

Medical equipment & instruments, Dental equipment & instruments.

Year	% good
2009	89%
2008	86%
2007	80%
2006	76%
2005	69%
2004	64%
2003	54%
2002	44%
2001	33%
2000	22%
1999	11%
Prior	11%

Exam Tables & Chairs, Hospital Equipment, X-Ray Machines, Microscopes, Sterilizes, Optical Equipment, Mesoptometers, Lensometers.

**HT – (06) Heavy & Medium Trucks, NOT registered with Dept of Motor Vehicles:**

Heavy Duty Trucks, Medium Duty Trucks, Concrete Pump Trucks, Crane Vehicles, Well Boring Trucks.

Please call for depreciation factor for new acquisitions.

**RC – (10) Railroad Cars**

Please call for depreciation factor for new acquisitions.

**CM – (08) Machinery & Equipment:**

**Machinery and equipment used in production or processing industries having an economic life of 12 years or more.**

Year	% good
2009	89%
2008	86%
2007	80%
2006	76%
2005	69%
2004	64%
2003	54%
2002	44%
2001	33%
2000	23%
1999	11%
Prior	11%

Manufacturing & Processing Machinery, Amusement Rides, Auto Service & Repair Equipment, Bakery Equipment, Distillery Equipment, CATV Connection/Distribution, CATV Head Ends, Fork Lifts (battery & propane powered), Laundry & Dry cleaning Equipment, Food Preparation Equipment, Machine Shop Equipment, Refrigeration Equipment, Overhead Cranes,

Incinerators, Packaging Equipment, Stationary Backup Generators, Meat Packing Equipment, Printing Equipment, Bottling Equipment, Cannery Equipment, Ski Lift Machinery, Wood Milling Equipment.

**CH – (12) Computer Hardware:**

**Data processing equipment, main frame computers, LAN systems, personal computers and computer peripherals subject to rapid functional and economic obsolescence.**

Year	% good
2009	62%
2008	46%
2007	21%
2006	9%
2005	7%
Prior	7%

Mainframe Computers, Personal Computers, Cad/Cam Systems, Copiers & Copy, Fax, Scanner, Printer Combination Machines, LAN Systems, Data Processing Equipment, Data Processing Peripherals.

**HE – (13) Heavy Equipment: Mobile**

**machinery used in the construction, forestry and quarry industries as well as equipment used in the processing of construction materials, i.e., cement & asphalt.**

Year	% good
2009	56%
2008	53%
2007	50%
2006	46%
2005	43%
2004	40%
2003	37%
2002	33%
2001	30%
2000	27%
1999	24%
1998	20%
1997	17%
1996	14%
Prior	14%

Construction Equipment, Compaction Equipment, Graders, Batch Plants, Log Skidders & Loaders, Mining Equipment, Portable Conveyors, Quarrying Equipment, Scrapers, Cranes (Construction), Backhoes, Excavators, Loaders, Portable Generators, Pavers, Pavement Sweepers, Snow Cats.

**LP – (16) Long Life Property:**

**Property having a long physical life, subject to little obsolescence.**

Year	% good
2009	93%
2008	92%
2007	91%
2006	90%
2005	89%
2004	88%
2003	85%
2002	79%
2001	73%
2000	67%
1999	61%
1998	55%
1997	49%
1996	42%
1995	36%
1994	30%
1993	23%
1992	16%
1991	8%
Prior	8%

Buried Cable, Billboards, Pipelines, Grain Elevators (Non Farm), Broadcast & Cell Towers, Bulk Storage Tanks (Underground & Surface), Oil & Gas Gathering Systems, Sign Towers, Ski Lift & Tram Towers, Storage & Shipping Containers, Truck Scales.

**LS – (24) Leasehold Improvements:**

**Improvements to real property installed by a tenant.**

Year	% good
2009	94%
2008	88%
2007	82%
2006	77%
2005	71%
2004	65%
2003	59%
2002	54%
2001	48%
2000	42%
1999	36%
1998	30%
Prior	30%

Walls & Partitions, Plumbing Rough-in & Fixtures, Floor Coverings (except carpet), Store Fronts, Electrical Wiring & Fixtures, Ceilings (suspended or acoustical), Heating & Cooling Systems, Iron or Millwork Trims, Other Leasehold Improvements.

**Rental Video Tapes, CD's, DVD's**

**VN – New Rentals: \$15.00 Per Unit**

**VO – 2nd year +: \$ 3.00 Per Unit**