

SP – (01) Short Life Property:

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

Year	% good
2010	68%
2009	38%
2008	10%
Prior	10%

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
2010	86%
2009	74%
2008	67%
2007	58%
2006	49%
2005	38%
2004	28%
2003	14%
Prior	14%

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 severe wear and tear.

Year	% good
2010	81%
2009	63%
2008	50%
2007	35%
2006	18%
Prior	18%

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
2010	87%
2009	76%
2008	70%
2007	62%
2006	55%
2005	46%
2004	37%
2003	25%
2002	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
2010	89%
2009	79%
2008	75%
2007	69%
2006	64%
2005	58%
2004	52%
2003	42%
2002	32%
2001	21%
2000	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
2010	89%
2009	79%
2008	75%
2007	69%
2006	64%
2005	58%
2004	52%
2003	42%
2002	32%
2001	21%
2000	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
2010	62%
2009	46%
2008	21%
2007	9%
2006	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
2010	53%
2009	50%
2008	47%
2007	43%
2006	40%
2005	37%
2004	34%
2003	31%
2002	28%
2001	25%
2000	22%
1999	18%
1998	15%
1997	12%
Prior	12%

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
2010	92%
2009	86%
2008	85%
2007	84%
2006	83%
2005	82%
2004	81%
2003	76%
2002	71%
2001	64%
2000	59%
1999	53%
1998	46%
1997	40%
1996	34%
1995	28%
1994	22%
1993	15%
1992	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
2010	94%
2009	88%
2008	82%
2007	77%
2006	71%
2005	65%
2004	59%
2003	54%
2002	48%
2001	42%
2000	36%
1999	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