

SP – (01) Short Life Property:

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

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

| Year | % good |
|-------|--------|
| 2011 | 71% |
| 2010 | 41% |
| 2009 | 10% |
| Prior | 10% |

DM – (02) Computer Dependent

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

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.)

| Year | % good |
|-------|--------|
| 2011 | 90% |
| 2010 | 80% |
| 2009 | 68% |
| 2008 | 58% |
| 2007 | 48% |
| 2006 | 38% |
| 2005 | 27% |
| 2004 | 14% |
| Prior | 14% |

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. 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,

| Year | % good |
|-------|--------|
| 2011 | 84% |
| 2010 | 68% |
| 2009 | 51% |
| 2008 | 35% |
| 2007 | 18% |
| Prior | 18% |

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.

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.

| Year | % good |
|-------|--------|
| 2011 | 91% |
| 2010 | 82% |
| 2009 | 71% |
| 2008 | 63% |
| 2007 | 54% |
| 2006 | 46% |
| 2005 | 36% |
| 2004 | 26% |
| 2003 | 13% |
| Prior | 13% |

MD – (07) Medical & Dental Equipment:

Medical equipment & instruments, Dental equipment & instruments.

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

| Year | % good |
|-------|--------|
| 2011 | 93% |
| 2010 | 85% |
| 2009 | 76% |
| 2008 | 70% |
| 2007 | 63% |
| 2006 | 57% |
| 2005 | 50% |
| 2004 | 43% |
| 2003 | 33% |
| 2002 | 23% |
| 2001 | 11% |
| Prior | 11% |

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 |
|-------|--------|
| 2011 | 93% |
| 2010 | 85% |
| 2009 | 76% |
| 2008 | 70% |
| 2007 | 63% |
| 2006 | 57% |
| 2005 | 50% |
| 2004 | 43% |
| 2003 | 33% |
| 2002 | 23% |
| 2001 | 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 |
|-------|--------|
| 2011 | 62% |
| 2010 | 46% |
| 2009 | 21% |
| 2008 | 9% |
| 2007 | 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 |
|-------|--------|
| 2011 | 53% |
| 2010 | 50% |
| 2009 | 47% |
| 2008 | 44% |
| 2007 | 41% |
| 2006 | 38% |
| 2005 | 35% |
| 2004 | 32% |
| 2003 | 29% |
| 2002 | 26% |
| 2001 | 23% |
| 2000 | 19% |
| 1999 | 16% |
| 1998 | 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 |
|-------|--------|
| 2011 | 96% |
| 2010 | 90% |
| 2009 | 86% |
| 2008 | 84% |
| 2007 | 81% |
| 2006 | 80% |
| 2005 | 78% |
| 2004 | 77% |
| 2003 | 73% |
| 2002 | 68% |
| 2001 | 61% |
| 2000 | 55% |
| 1999 | 49% |
| 1998 | 42% |
| 1997 | 35% |
| 1996 | 29% |
| 1995 | 22% |
| 1994 | 15% |
| 1993 | 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 |
|-------|--------|
| 2011 | 94% |
| 2010 | 88% |
| 2009 | 82% |
| 2008 | 77% |
| 2007 | 71% |
| 2006 | 65% |
| 2005 | 59% |
| 2004 | 54% |
| 2003 | 48% |
| 2002 | 42% |
| 2001 | 36% |
| 2000 | 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