

P1 – (SP) Short Life Property:

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

Year	% good
2011	71%
2010	41%
2009	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,

P14 – (CM) Computer Dependent

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

Year	% good
2011	90%
2010	80%
2009	68%
2008	58%
2007	48%
2006	38%
2005	27%
2004	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.)

P2 – (ST) 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
2011	84%
2010	68%
2009	51%
2008	35%
2007	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.

P4 – (LT) Furniture & Trade Fixtures:

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

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

P6 – (MD) Medical & Dental Equipment:

Medical equipment & instruments, Dental equipment & instruments.

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%

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

P5 – (HT) 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.

P8 – (RC) Railroad Cars

Please call for depreciation factor for new acquisitions.

P7 – (CM) 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.

P15 – (CH) 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.

P9 – (HE) 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.

P10 – (LP) 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.

P12 – (LS) 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

P29 – (VN) New Rentals: \$15.00 Per Unit

P30 – (VO) 2nd year +: \$ 3.00 Per Unit