

## 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

	<b>Personal Property Life Expectancies Continued</b>
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)

**TRENDING FACTORS (2021)**  
**INDUSTRY AVERAGE/ COMMERCIAL F.F. & E**

Tax Year	Trending Indices	Trending Factor		Tax Year	Trending Indices	Trending Factor		Tax Year	Trending Indices	Trending Factor
2021	1743.1	1.0000		1989	886.5	1.9663		1957	225.1	7.7437
2020	1730.9	1.0070		1988	841.4	2.0717		1956	208.8	8.3482
2019	1727.8	1.0089		1987	806.9	2.1602		1955	190.8	9.1357
2018	1667.7	1.0452		1986	795.4	2.1915		1954	184.6	9.4426
2017	1612.2	1.0812		1985	787.9	2.2123		1953	182.5	9.5512
2016	1580.9	1.1026		1984	776.4	2.2451		1952	180.5	9.6571
2015	1593.7	1.0937		1983	755.8	2.3063		1951	180.3	9.6678
2014	1578.8	1.1041		1982	742.4	2.3479		1950	167.9	10.3818
2013	1558.7	1.1183		1981	709.2	2.4578		1949	161.2	10.8133
2012	1545.9	1.1276		1980	642.8	2.7117		1948	162.8	10.7070
2011	1503.2	1.1596		1979	584.4	2.9827		1947	150.6	11.5744
2010	1457.4	1.1960		1978	534.7	3.2600		1946	123.2	14.1485
2009	1468.6	1.1869		1977	497.1	3.5065		1945	103.4	16.8578
2008	1427.3	1.2213		1976	472.1	3.6922		1944	102.4	17.0225
2007	1373.3	1.2693		1975	444.3	3.9233		1943	100.5	17.3443
2006	1302.3	1.3385		1974	398.4	4.3753		1942	99.6	17.5010
2005	1244.5	1.4006		1973	344.1	5.0657		1941	92.6	18.8240
2004	1157.3	1.5062		1972	332.1	5.2487		1940	86.1	20.2451
2003	1118.6	1.5583		1971	321.3	5.4251		1939	85.3	20.4349
2002	1100.0	1.5846		1970	303.2	5.7490		1938	84.4	20.6528
2001	1093.4	1.5942		1969	285.1	6.1140		1937	83	21.0012
2000	1084.3	1.6076		1968	273.2	6.3803		1936	81.6	21.3615
1999	1065.0	1.6367		1967	262.9	6.6303		1935	78.1	22.3188
1998	1061.8	1.6416		1966	252.5	6.9034		1934	74.6	23.3660
1997	1052.7	1.6558		1965	244.9	7.1176		1933	70.4	24.7599
1996	1036.0	1.6825		1964	241.8	7.2089		1932	66.1	26.3707
1995	1020.4	1.7083		1963	239.2	7.2872		1931	76.6	22.7559
1994	985.0	1.7696		1962	238.5	7.3086		1930	87	20.0356
1993	958.0	1.8195		1961	237.2	7.3487		1929	91.8	18.9880
1992	939.8	1.8548		1960	237.7	7.3332		1928	96.5	18.0632
1991	928.5	1.8773		1959	234.9	7.4206		1927	98.3	17.7325
1990	910.2	1.9151		1958	231	7.5459		1926	100	17.4310

**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											

## DEPRECIATION TABLE

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

Effective Age in Years	REALWARE LIFE EXPECTANCY IN YEARS											Normal Depreciation - Percentage	Depreciation Difference from Previous Year to Current Year - Percentage					
	30	22	20	15	14	13	12	11	10	9	8			7	6	5	4	3
1	2	3	2	5	4	6	5	6	7	6	8	7	8	7	8	9	8	14
2	3	6	3	10	5	12	6	13	7	14	7	16	8	8	9	18	12	15
3	5	9	3	15	5	18	6	20	7	22	8	24	8	8	28	10	31	16
4	7	12	3	21	6	25	7	27	7	30	8	33	9	9	39	11	48	17
5	9	16	4	27	6	31	6	34	7	38	8	42	9	10	49	10	66	18
6	11	20	4	32	5	38	7	42	8	46	8	51	9	10	59	10	77	11
7	14	23	3	38	6	42	7	46	8	50	8	55	9	10	67	8	80	3
8	16	27	4	45	7	49	7	53	7	57	7	63	8	9	74	7	80	3
9	18	31	4	51	6	55	6	59	6	64	7	70	7	7	78	4		
10	21	36	5	57	6	61	6	66	7	71	7	75	5	79	3	80	2	
11	24	40	4	63	6	67	6	71	5	76	5	78	3	80	1			
12	26	44	4	69	6	72	5	75	4	78	2	80	2					
13	29	49	5	74	5	76	4	78	3	80	2							
14	32	54	5	77	3	78	2	80	2									
15	35	58	4	80	2													
16	39	62	4	69	4													
17	42	66	4	73	4													
18	46	70	4	76	3													
19	49	73	3	78	2													
20	53	75	2	79	1													
21	57	77	2	80	1													
22	60	78	1	80	0													
23	63	80	2															
24	66																	
25	69																	
26	72																	
27	75																	
28	77																	
29	78																	
30	79																	
31	80																	
Avg Diff's	3	3	3	4	5	5	6	6	6	7	7	7	7	7	8	8	11	13

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

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.