

2023 Consolidated Cost Index BPP Depreciation Schedule

PERCENT GOOD (RCNLD)										
Year	Age	3 Year	4 Year	5 Year	6 Year	8 Year	10 Year	12 Year	15 Year	20 Year
2022	1	78%	83%	85%	87%	90%	91%	93%	95%	96%
2021	2	59%	69%	74%	78%	84%	86%	90%	94%	96%
2020	3	38%	52%	59%	65%	75%	78%	85%	91%	94%
2019	4	14%	35%	44%	52%	65%	70%	78%	87%	92%
2018	5	Video	17%	34%	42%	55%	61%	72%	83%	88%
2017	6		11%	22%	35%	47%	55%	64%	78%	84%
2016	7	VCR	Computers	14%	25%	42%	52%	57%	73%	81%
2015	8	Lawn Equip		11%	18%	38%	48%	53%	68%	78%
2014	9	Rental Inv	Cell Phones	Electronics	12%	29%	43%	49%	64%	75%
2013	10		Pagers		POS Equip	23%	38%	45%	60%	71%
2012	11				Light Trucks	18%	31%	42%	54%	68%
2011	12				Office Equip	15%	26%	40%	49%	62%
2010	13				Security Sys.	Rental Tools	22%	34%	47%	58%
2009	14				CT Scanners		18%	30%	44%	53%
2008	15				MRI Equip	Fast Food	15%	25%	41%	50%
2007	16				Tanning Beds	Conv Store	Gas Pumps	22%	37%	47%
2006	17				Copier & Fax	Printing Press		20%	33%	43%
2005	18				SUVS	Heavy Vehicle	Mach & Equip	20%	28%	40%
2004	19				Cars	(1 ton & <)	Carwash	Heavy Equip	25%	37%
2003	20				Hand Tools		Signs		22%	35%
2002	21						Furn & Fix	Forklifts	20%	32%
2001	22						Leasehold	Construction	Heavy Equip	30%
2000	23						Transport	Medical Equip		Excavation
1999	24						Trucks	Dental Equip	Quarry/Mining	30%
1998	25						Trailers			30%
1997	26									30%
1996	27									30%
1995	28									30%
1994	& Older									Stg/Gas Tanks
1993										Modular Buildings

*Aircraft - Wise CAD references aircraft pricing guides.

**Wise CAD utilizes a 40 yr life for billboards. Though no included here a copy of this % good schedule may be obtained by contacting Wise CAD

*** The Wise CAD appraises some types of business personal property internally and utilizes this depreciation schedule. Other types of personal property have different depreciation schedules due to their inherently different nature. Those are appraised by an outside appraisal firm which develops depreciation schedules for those types of properties.