

WISE CAD
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%	53%	60%	66%	76%	79%	86%	92%	95%
2019	4	15%	35%	44%	53%	67%	71%	80%	89%	93%
2018	5	Video	17%	34%	42%	57%	62%	73%	85%	90%
2017	6		15%	22%	35%	47%	55%	66%	80%	86%
2016	7	VCR	Computers	15%	25%	42%	52%	59%	75%	83%
2015	8	Lawn Equip		Cell Phones	15%	18%	38%	48%	53%	70%
2014	9	Rental Inv	Cell Phones	Electronics	15%	29%	43%	49%	65%	75%
2013	10		Pagers		POS Equip	23%	38%	45%	61%	73%
2012	11			Light Trucks	18%	31%	42%	55%	69%	
2011	12			Office Equip	15%	26%	40%	50%	64%	
2010	13			Security Sys.	Rental Tools	22%	34%	47%	60%	
2009	14			CT Scanners		18%	30%	44%	55%	
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	Furn & Fix		22%	35%	
2002	21				Furn & Fix	Leasehold	Forklifts	20%	32%	
2001	22				Leasehold	Construction	Medical Equip	Heavy Equip	31%	
2000	23				Transport	Trucks			Dental Equip	Excavation
1999	24				Trucks	Trailers			31%	
1998	25				Trailers					
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 not 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.