

WISE CAD  
2025 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	
2024	1	78%	83%	85%	87%	90%	91%	93%	95%	96%	
2023	2	59%	69%	74%	78%	84%	86%	90%	94%	96%	
2022	3	38%	53%	60%	66%	76%	79%	86%	92%	95%	
2021	4	15%	35%	44%	53%	67%	71%	80%	89%	93%	
2020	5	Video VCR Lawn Equip Rental Inv	17%	34%	42%	57%	62%	73%	85%	90%	
2019	6		15%	22%	35%	47%	55%	66%	80%	86%	
2018	7		Computers	15%	25%	42%	52%	59%	75%	83%	
2017	8			15%	18%	38%	48%	53%	70%	79%	
2016	9		Cell Phones	Electronics POS Equip	15%	29%	43%	49%	65%	75%	
2015	10		Pagers		Light Trucks	23%	38%	45%	61%	73%	
2014	11					18%	31%	42%	55%	69%	
2013	12		Office Equip		15%	26%	40%	50%	64%		
2012	13		Security Sys.		Rental Tools	22%	34%	47%	60%		
2011	14		CT Scanners			18%	30%	44%	55%		
2010	15		MRI Equip		Fast Food	15%	25%	41%	50%		
2009	16		Tanning Beds		Conv Store	Gas Pumps	22%	37%	47%		
2008	17		Copier & Fax		Printing Press		20%	33%	43%		
2007	18		SUVS		Heavy Vehicle	Mach & Equip	20%	28%	40%		
2006	19		Cars		(1 ton & <)	Carwash	Heavy Equip	25%	37%		
2005	20		Hand Tools			Signs		22%	35%		
2004	21		Furn & Fix			Forklifts	20%	32%			
2003	22		Leasehold			Construction	Heavy Equip Excavation	31%			
2002	23		Transport			Medical Equip		31%			
2001	24		Trucks			Dental Equip		31%			
2000	25		Trailers					30%			
1999	26							30%			
1998	27							30%			
1997	28							30%			
1996	& Older							Stg/Gas Tanks Modular Building			

\*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.