

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