

WISE CAD
2026 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
2025	1	78%	83%	85%	87%	90%	91%	93%	95%	96%
2024	2	59%	69%	74%	78%	84%	86%	90%	94%	96%
2023	3	38%	53%	60%	66%	76%	79%	86%	92%	95%
2022	4	15%	35%	44%	53%	67%	71%	80%	89%	93%
2021	5	Video	17%	34%	42%	57%	62%	73%	85%	90%
2020	6		15%	22%	35%	47%	55%	66%	80%	86%
2019	7	VCR	Computers	15%	25%	42%	52%	59%	75%	83%
2018	8	Lawn Equip		15%	18%	38%	48%	53%	70%	79%
2017	9	Rental Inv	Cell Phones	Electronics	15%	29%	43%	49%	65%	75%
2016	10		Pagers		Light Trucks	23%	38%	45%	61%	73%
2015	11			POS Equip	Office Equip	18%	31%	42%	55%	69%
2014	12				Security Sys.	15%	26%	40%	50%	64%
2013	13				CT Scanners	Rental Tools	22%	34%	47%	60%
2012	14				MRI Equip	Fast Food	18%	30%	44%	55%
2011	15				Tanning Beds	Conv Store	15%	25%	41%	50%
2010	16				Copier & Fax	Printing Press		22%	37%	47%
2009	17				SUVS	Heavy Vehicle	Gas Pumps	20%	33%	43%
2008	18				Cars	(1 ton & <)	Mach & Equip	20%	28%	40%
2007	19				Hand Tools		Carwash		25%	37%
2006	20						Signs	Heavy Equip	22%	35%
2005	21						Furn & Fix	Forklifts	20%	32%
2004	22						Leasehold	Construction		31%
2003	23						Transport	Medical Equip	Heavy Equip	31%
2002	24						Trucks	Dental Equip	Excavation	31%
2001	25						Trailers			30%
2000	26									30%
1999	27									30%
1998	28									30%
1997	& 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.