



- Depreciation Information – July 2011

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The information provided in this document and used within Xactware's published building cost and personal property databases have been obtained, and are used with the permission of

- The National Association of Home Builders (NAHB) - www.nahb.org
 - Data used in Xactware's structural repair database
- The Joint Military Industry Depreciation Guide (JMIDG)
 - Data used in Xactware's personal property replacement database in XactContents

Additional details on the information and resources found herein can be viewed on our eService Center web site at <https://eservice.xactware.com/esc/pdf/depstructuralpp.pdf>.

The life expectancy values found in this report and in the Xactware published pricing information are intended to be averages. This means that normal wear and tear is anticipated, as well as proper maintenance of the item. Products that have not been properly maintained will usually not benefit from the same life expectancies as found here.

Real Property

Item Class	Life Expectancy	Annual Depreciation	Maximum Depreciation
■ Appliances			
Cooktops - Electric	13 years	7.69%	100%
Cooktops - Gas	15 years	6.67%	100%
Dishwashers	9 years	11.11%	100%
Freezers Built In	11 years	9.09%	100%
Garbage Disposer	12 years	8.33%	100%
Range Hoods	14 years	7.14%	100%
Icemaker Built In	13 years	7.69%	100%
Microwave Space Saver	9 years	11.11%	100%
Oven / Range - Electric	13 years	7.69%	100%
Oven / Range - Gas	15 years	6.67%	100%
Refrigerator Built In	13 years	7.69%	100%
Trash Compactor	6 years	16.67%	100%
■ Awnings & Patio Covers			
Metal	30 years	3.33%	100%
Canvas	8 years	12.50%	100%
■ Cabinetry			
Laminate Countertop	15 years	6.66%	100%
Solid Surface Countertop	25 years	4.00%	100%
Cultured Marble Countertop	20 years	5.00%	100%
Granite / Marble / Tile Countertop	150 years	0.67%	100%
All Other Cabinetry	50 years	2.00%	100%

■ Concrete & Asphalt

Asphalt	18 years	5.56%	100%
Concrete Wall	200 years	0.50%	100%
Concrete Slab	50 years	2.00%	100%

■ Doors

Exterior / Interior	100 years	1.00%	100%
Overhead	35 years	2.86%	100%

■ Drywall

All Drywall	150 years	0.67%	100%
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■ Electrical

Wiring	100 years	1.00%	100%
Heat Electric Baseboard / Wall	40 years	2.50%	100%
Breakers / Panels / Distribution Boards	30 years	3.33%	100%
Door Chime / Security System	10 years	10.00%	100%
Security / Intercom System	20 years	5.00%	100%
Smoke / Carbon Monoxide Detector	10 years	10.00%	100%
Exhaust Fans	10 years	10.00%	100%
Outlets / Switches	25 years	4.00%	100%
Thermostat	35 years	2.86%	100%
Lighting	20 years	5.00%	100%

■ Flooring

Carpet	10 years	10.00%	100%
Ceramic Tile	100 years	1.00%	100%
Vinyl	50 years	2.00%	100%
Wood Floor (Finish Only)	10 years	10.00%	100%
Wood Floors	150 years	0.67%	100%
Laminate Simulated Wood Floors	25 years	4.00%	100%
Engineered Wood Floors	50 years	2.00%	100%

■ Fencing

Wood Fencing	12 years	8.33%	100%
Chain Link	30 years	3.33%	100%
Vinyl	150 years	0.67%	100%

■ Finish Carpentry Trim Work

All Finish Carpentry Trim Work	150 years	0.67%	100%
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■ Finish Hardware

All Finish Hardware	20 years	5.00%	100%
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■ Fireplaces

Masonry Fireplace	150 years	0.67%	100%
All Other Fireplace Items	40 years	2.50%	100%

■ Framing Lumber			
All Framing Lumber	150 years	0.67%	100%
■ Decks			
Wood Decks	25 years	4.00%	100%
Vinyl	30 years	4.00%	100%
■ Glass			
All Glass	20 years	5.00%	100%
■ Heat Vent & Air Conditioning			
Heating, Air Conditioning & Air Handler Units	15 years	6.67%	100%
Attic Fan	20 years	5.00%	100%
Boiler	30 years	3.33%	100%
Cold Air Return Cover / Registers	25 years	4.00%	100%
Ductwork	30 years	3.33%	100%
Humidifier	8 years	12.50%	100%
Radiator	25 years	4.00%	100%
■ Insulation			
All Insulation	150 years	0.67%	100%
■ Masonry			
All Masonry	100 years	1.00%	100%
■ Ornamental Iron			
All Ornamental Iron	75 years	1.33%	100%
■ Plaster			
All Plaster	150 years	0.67%	100%
■ Plumbing			
Cast Iron Pipe	100 years	1.00%	100%
ABS PVC Pipe	100 years	1.00%	100%
Galvanized Pipe	40 years	2.50%	100%
Copper Lines	50 years	2.00%	100%
PEX Lines	80 years	1.25%	100%
Fixtures	20 years	5.00%	100%
Tubs / Showers	50 years	2.00%	100%
Sinks	50 years	2.00%	100%
Toilets	150 years	0.67%	100%
Water Heater - Electric	11 years	9.09%	100%
Water Heater - Gas	10 years	10.00%	100%
Water Softener	25 years	4.00%	100%
■ Paint			
All Paint	15 years	6.67%	100%

■ Swimming Pools & Spas

Pools – Plaster Finish	15 years	6.67%	100%
Pools – Tile Finish	25 years	4.00%	100%
Spas	20 years	5.00%	100%
Heaters / Chlorination Systems / Pumps	10 years	10.00%	100%
Enclosures Glass	40 years	2.50%	100%
Enclosures Screen	40 years	2.50%	100%

■ Roofing

Composition Roofing 20 yr	20 years	5.00%	100%
Composition Roofing 25 yr	25 years	4.00%	100%
Composition Roofing 30 yr	30 years	3.33%	100%
Composition Roofing 40 yr	40 years	2.50%	100%
Composition Roofing 50 yr	50 years	2.00%	100%
Built-up / Membrane Roofing	30 years	3.33%	100%
Metal Roofing	75 years	1.33%	100%
Flashing	35 years	2.86%	100%
Slate Roofing	75 years	1.33%	100%
Tile Roofing	50 years	2.00%	100%
Wood Shakes / Shingles	40 years	2.50%	100%

■ Shed, Storage

Storage Shed Metal/Vinyl	25 years	4.00%	100%
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■ Siding, Soffit Fascia & Accessories

Wood	100 years	1.00%	100%
Fiber Cement / Hardboard	150 years	0.67%	100%
Aluminum	50 years	2.00%	100%
Vinyl	50 years	2.00%	100%
Steel	150 years	0.67%	100%
Shutter (Vinyl / Poly / Aluminum)	30 years	3.33%	100%
Shutter (Wood)	20 years	5.00%	100%
Gutters & Downspouts	25 years	4.00%	100%
Gutters & Downspouts - Copper	75 years	1.33%	100%

■ Structural Steel

All Structural Steel	150 years	0.67%	100%
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■ Suspended Ceiling Tile

All Ceiling Tile	150 years	0.67%	100%
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■ Windows

Aluminum	18 years	5.56%	100%
Vinyl	30 years	3.33%	100%
Wood	30 years	3.33%	100%
Screen	30 years	3.33%	100%

■ Wallpaper

All Wallpaper	7 years	14.29%	100%
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Personal Property

Item Class	Life Expectancy	Annual Depreciation	Maximum Depreciation
■ Appliances – Major			
Cooktops, Dishwashers, Garbage Disposer Range Hoods, Icemakers, Oven/Range, Trash Compactor	(See Real Property section)		
Refrigerator	14 years	7.14%	100%
All Other Major Appliances	10 years	10.00%	100%
■ Appliances – Small			
Sewing Machines	20 years	5.00%	100%
All Other Small Appliances	10 years	10.00%	100%
■ Automotive & Motorcycle Accessories			
All Automotive & Motorcycle Accessories	10 years	10.00%	100%
■ Books, Magazines & Periodicals			
Paperback & Hardcover Books	Flat Rate 50%		
Text Book	5 years	20.00%	100%
■ Cameras, Camcorders & Equipment			
All Cameras & Camcorders \$200 or Less	10 years	10.00%	100%
All Cameras & Camcorders \$200 or More	20 years	5.00%	100%
■ Clothing, Luggage & Accessories			
Underwear & Nightwear	3 years	33.33%	100%
Socks & Footwear	3 years	33.33%	100%
All Other Clothing	8 years	13.00%	100%
■ Computer & Related Goods			
All Computer & Related Goods	5 years	20.00%	100%
■ Electronics			
All Other Electronics	10 years	10.00%	100%
■ Firearms			
All Firearms	20 years	5.00%	100%
■ Furniture – Home & Office			
Children’s Furniture	10 years	10.00%	100%
Upholstered Furniture	10 years	10.00%	100%
All Other Furniture Items	20 years	5.00%	100%

Health & Personal Care			
Medicine	3 years	33.33%	100%
All Other Health Care	10 years	10.00%	100%
Hobbies & Collectibles			
All Hobbies & Collectibles	N/A	0%	0%
Housewares – Dining & Flat Ware			
China	N/A	0%	0%
All Other Silver & Dining Ware	20 years	5.00%	100%
Housewares – Home Décor			
Clocks, Mirrors & Fireplaces	20 years	5.00%	100%
Paintings & Tapestries	Use replacement cost		
Figurines	Flat Rate 10%		
All Other Houseware Items	10 years	10.00%	100%
Infant & Baby Related Goods			
All Infant & Baby Related Goods	10 years	10.00%	100%
Jewelry & Watches			
Costume Jewelry & Children’s Watches	10 years	10.00%	100%
Watches, Broaches, Pins & Cuff Links	20 years	5.00%	100 %
All Other Jewelry	N/A	0%	0%
Kitchenware			
Cutlery & Stainless Steel Kitchenware	20 years	5.00%	100%
Miscellaneous Utensils	5 years	20.00%	100%
All Other Kitchenware	10 years	10.00%	100%
Lawn, Garden & Patio			
Power Mowers & Electric Yard Tools	7 years	14.00%	100%
Lawn Furniture	7 years	14.00%	100%
Fabric Cushions & Umbrellas	3 years	33.33%	100%
All Other Lawn, Garden & Patio	10 years	10.00%	100%
Linens & Softgoods			
Quilts	20 years	5.00%	100%
Sheets, Pillow Cases & Towels	5 years	20.00%	100%
Kitchen Linens	5 years	20.00%	100%
All Other Linens & Softgoods	10 years	10.00%	100%
Luggage, Bags & Accessories			
Handbags & Money Carriers	4 years	25.00%	100%
All Other Luggage & Bags	20 years	5.00%	100%

■ Music, Movies & Media

Cassette Tapes		Flat Rate 50%	
CD's		Flat Rate 25%	
DVD's	9 years	11.11%	50%

■ Musical Instruments

Instrument Parts & DJ Equipment	10 years	10.00%	100%
Instrument Accessories	5 years	20.00%	100%
All Other Instruments	20 years	5.00%	100%

■ Office Supplies

Safes & Vaults	50 years	2.00%	100%
All Other Office Supplies	10 years	10.00%	100%

■ Personal Care & Beauty

Hair Brushes & Dental Care	5 years	20.00%	100%
All Other Personal Care	10 years	10.00%	100%
Cosmetics		Flat Rate 50%	

■ Pet & Animal Supplies

All Pet & Animal Supplies	5 years	20.00%	100%
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■ Sporting Goods

Athletic Shoes & Cleats	3 years	33.33%	100%
Archery & Hunting	15 years	6.66%	100%
Billiard Table	14 years	7.14%	100%
Optics	20 years	5.00%	100%
Racquetball & Table Tennis Acces.	3 years	33.33%	100%
Roller/In-line Skates	7 years	14.28%	100%
Soccer & Tennis	5 years	20.00%	100%
Table Tennis Table & Ice Skates	6 years	16.66%	100%
All Other Sporting Goods	10 years	10.00%	100%

■ Tools

All Tools & Accessories	20 years	5.00%	100%
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■ Toys & Games

Games, Video Games & Electronic Toys	5 years	20.00%	100%
Outdoor Toys	5 years	20.00%	100%
All Other Toys	2 years	50.00%	100%