

ALPHABETICAL LISTING OF SUGGESTED LIFE FOR DEPRECIATION OF CAPITAL ASSETS

Capital Asset	Years
<!--[if !supportMisalignedColumns]-->	
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BUILDINGS AND STRUCTURES:	
Fireproof Construction – Walls are	
Constructed of brick, stone, iron or	
Other hard combustible materials.	50
Non-fireproof Construction, Boiler	
House, concession stands,	
Garages.	33
IMPROVEMENTS OTHER THAN BUILDINGS:	
Airport – concrete aprons	30
Airport runway – concrete	30
Batting Cages	10
Bike Trail – Asphalt	20
Bleachers, fixed	20
Brick or stone Fence	25
Bridge – Concrete	75
Bridge – Pipe or Box over 20'	75
Bridge – Steel Girder	75
Bridge – Timber	75
Bridge – Truss	75
Bus Shelter	20
Chain link Fence	20
Clarifiers	50
Curb and gutters	20
Dam	50
Distribution Lines – Lights	40
Distribution Water Mains	50
Dugouts	10
Electric – line transformers	25
Electric – meters	20
Electric – poles, towers and fixtures	33
Electric – Towers	50
Electric – Turbo generator units	33
Electric – underground conductors	50
Electric- underground conduit	50
Fiber optic	20
Flagpoles	20
Gas, main and lines	25

Golf Course Improvements	10
Gravel parking lot	5
Landfill – Excavation of Cells (estimated number of years to fill excavation)	
Landfill – Leachate System (Est. life of landfill)	
Landfill – Liners (Est. life of landfill)	
Landfill – Test Wells (Est. life of landfill plus 30 years)	
Landscaping	10
Parking Lot – Asphalt Overlay	20
Parking Lot – Concrete Overlay	30
Picnic Shelter	20
Reservoirs, dams and waterways	100
Retaining walls	25
Road System - Base (including culverts)	40
Road System – Asphalt Overlay	20
Road System – Concrete Overlay	30
Service and Taps	50
Sewer Lines	25
Shrubs, lawns and trees	10
Sidewalks - on city property	15
Signs	10
Skywalks	25
Sludge Digesters/Thickeners	20
Sprinkler System	15
Statues	25
Storage Tanks	20
Street Lights	20
Substations – Light	40
Telemetering	20
Telephone lines and cables	33
Tennis Courts	10
Traffic Signals	40
Transformers	40
Transmission Water Mains	50
Trickling Filters	50
Trunk Sewer Lines	25
Tunnels	25
Underground sewer and water lines	25
Underground sprinklers	15
Water – lake, river and other intakes	100
Water – wells	50
Water Mains	25
Water mains	25
Water Pumps	25
Water towers	50
Water Treatment Systems	50
Weather Processing Units	10
Wells	25
Wire Fence	10

Wood Fence	15
Yard and athletic field lighting	20
EQUIPMENT:	
A	
Aerator	5
Air cleaners	20
Air compressors	10
Air conditioning units, casement	10
Air hoists	10
Air systems	10
Alignment gauges, chamber, toe-in, etc.	10
Ambulance	5
Amplifiers	10
Analyzer	10
Andirons	10
Anemometers	10
Animal cages	10
Apparatus cabinets	15
Arc welding apparatus	10
Armature growlers	10
Astrographs, wall	10
Audiometers	10
Auger	10
Autoclaves	10
Automobile lifts	10
Automobiles	5
AV mixer	10
AVV equipment	10
B	
Backhoe	10
Backstops	10
Bailing presses, compression molding	10
Balances, beam	10
Ballfield groomer	10
Battery Charger	10
Beds	15
Beer cooler	10
Beer system	10
Bellows power	10
Bench seats	10
Benches	20
Bleachers, portable	20
Blood analysis apparatus	10
Blood plasma cabinets	10
Blood pressure apparatus	10

Blowers	10
Blue print machines	10
Boat or canoes	10
Bodies, bus	10
Bodies, truck	10
Boilers	10
Bookbinding machinery	10
Bookcases, sectional	10
Bookmobiles	5
Books, hardcover library	50
Booms	5
Boring machines, precision table or vertical	10
Boyles law apparatus	10
Brake lining machines	10
Brakes and folders, hand or power	10
Bridges, whetstone and similar	15
Brooms, power driven	10
Buffers, electric	10
Bus wagons	10
Buses	10
C	
Cabinets, apparatus	10
Cabinets, beverage cooling, ice or electric	10
Cabinets, filing	10
Cabinets, frozen food storage	10
Cabinets, ice cream, ice or electric	10
Cabinets, laboratory	10
Cabinets, lantern slide	10
Cabinets, print, drafting	10
Cabinets, printers , type	10
Cabinets, printers, galley	10
Cabinets, supply	10
Calorimeters, continuous flow	10
Calorimeters, electric	10
Camera, digital	5
Camera, microfilm	10
Cameras, regular and attachments	5
Cameras, in police cars	5
Cameras, thermal imaging	5
Canoes	10
Carpet extractor	4
Carpet sweeper	4
Carpets	10
Carts	4
Cases, display	10
Cases, file	10
Cases, laboratory	10

Cases, supply	10
Cash registers	10
Cassette recorder	10
CD player	10
Centering machines	10
Centrifuges	10
Chain hoists	10
Chairs	10
Chargers, battery	10
Chart stands	10
Chassis, bus	10
Chassis, truck	10
Chippers	10
Chisel plow	10
Chisels, in sets	10
Chorine emergency kits	10
Cleaners, steam vapor	10
Clothes dryers	10
Clutch rebuilding apparatus	10
Coin machines	10
Colorimeters	10
Compactors	10
Compressors, Air	10
Computer desk	10
Computers, printers, screen, and accessories	5
Connecting rod aligners	10
Connecting rod boring machines	10
Control switchboards	25
Conveyer oven	10
Conveyors	10
Copy machines	5
Couches	10
Counter freezers	12
Crack sealers	10
Cranes	10
Crosstrainer	10
cubicles	10
Cupboards	15
Curtains	10
Cutter, rescue	10
Cylinder boring machines	10
Cylinders, gas	10
D	
Data processing equipment	5
Defibrillators	10
Desks	10
Developing equipment	5

Dies, in sets	10
Diesel engines for use in classrooms	10
Discs, optical	10
Dish trucks	10
Dishwashing machines	12
Display cases	10
Display station	10
Distilling apparatus	10
Dozers	10
Drafting machines	10
Drawing tables	10
Drift meters	10
Drill press	10
Drill presses, bench, floor or radial	10
Drills, power	10
Drinking fountains	10
Drinking water coolers, electric or ice	10
Drum set	10
Dryers, clothes	15
Dumster	10
Duplicating machines	10
E	
Electric dishwashers	12
Electric floor scrubbers	10
Electric sanding machines	10
Electric waxing machines	10
Electric Welding apparatus	10
Electrocardiographs	10
Electrolysis apparatus	10
Electronic deviation meters	10
Electronic frequency meters	10
Electronic power supply and voltage	10
Electronic recording devices	10
Electronic volt-ohmmeters	10
Embossers	10
End tables	10
Engine flushing machines	10
Engines, for use in classrooms	10
Enlargers	10
Exhaust fan	20
Extinguishers, fire	10
Extractors	10
F	
Falling weight rammers	10
Fans, electric, portable	10

Fax machines	10
Fertilizer spreader	5
Fire alarm systems	10
Fire engines	10
Firing range equipment	15
Floor scrubbers, electric	10
Flowmeters	20
Folding tables	10
Forges	10
Forklift	10
Foundry machinery	12
Frames, blueprint	10
Freezers	12
French horn	20
Frequency meters	10
Front end loaders	10
Furnaces, heat treating	15
Furnaces, laboratory	10
Furnaces, remitting	10
Furniture	10
G	
Galvanometers	10
Gas compressors	10
Gas cylinders	10
Gas detector	15
Gas meters, laboratory	10
Gas monitor	10
Gas plates	10
Gas stoves	10
Gasoline dispensing pumps	10
Gear cutting machines	10
Gelatin duplicators	10
Generators	10
H	
Hammers, electric, hand	10
Hand tools, power driven	10
Hand tools, power driven	10
Heaters	10
Hockey goals	10
Hoists, Electric or pneumatic	10
Hopper	10
Horses, gym equipment	10
Hurdles	10
HVAC equipment	10
Hydrants	25

Hydraulic jacks, garage type	10
I	
Icemaker	10
Identification equipment	10
Incubators	15
Instruments, recording, electrical	15
Investigative equipment	15
J	
Jacks, garage type, hydraulic	10
Jointers	10
Jackhammer	5
K	
Kitchen tables	10
L	
Laboratory balance, beam	10
Laboratory furniture	10
Laminator	10
Lantern slide cabinets	10
Laser disk player	10
Lathes, brake drum	10
Lathes, engine	10
Lathes, turret, or automatic screw machines	10
Lathes, wood turning	10
Lawn mowers, riding	10
Lawn rollers	10
Lead, slug and rule casting machines	10
Library books	10
Library furniture	10
Library trucks	10
Lifts, vehicle and handicap	10
Light bars	10
Lighting Units, blueprinting	10
Line markers, large push type	10
Linotypes	10
Lockers, not built-in	10
M	
Machine tools	10
Machinery, cement making	10
Machines, brake lining	10

Machines, dishwashing	12
Machines, drafting	10
Machines, dry cleaning	10
Machines, duplicating	10
Machines, laundry	10
Machines, polishing	10
Machines, pressing	10
Machines, sanding	10
Machines, scrubbing	10
Machines, stamping, power	10
Machines, tabulating	10
Machines, washing	10
Machines, waxing	10
Maps, wall	10
Mats, wrestling	10
Metal working machinery	10
Microfilm readers and viewers	10
Micro-projectors	10
Microscopes	10
Mimeograph machines	10
Mirrors, large wall	10
Mobile data terminal	5
Motor analyzers	10
Motor generator sets	10
Motor vehicles	10
Motorcycles	10
Motorgraders	10
Motors, not integral parts of larger units	10
Mowers, push	10
Mowers, riding	10
Museum exhibits	99
N	
Network equipment	5
Nets, steel	10
Noise and field strength meters	10
O	
Oboe	20
Ohmmeters	10
Oil lube system	10
Optical discs	10
Oscilloscopes	15
Output meters	10
P	

Paging system	10
Paint spaying machines	15
Paint stripper	10
Park exhibits	10
Passenger cars	5
Pavers	10
Photocopying apparatus	10
Photoengraving apparatus	10
Photometers	10
Pianos	15
Pickups	5
Pictures, large wall	10
Pipe dies, in sets	10
Placques, permanent	10
Planers, power	10
Planning machines, photoengravers	10
Plates, bench	10
Platforms	10
Playground climber	15
Playground slide	15
Playground swing	15
Playground systems	15
Playground whirl	15
Plows, field	10
Plows, snow	10
Polarimeters	10
Polariscopes	10
Police vehicles	5
Pool slide	15
Pool vacuum	15
Popcorn machines	10
Postal meters	10
Power sprayers and dusters	10
Presses, arbor	10
Presses, books, bookbinders	10
Presses, lithographic or offset printing	10
Presses, power	10
Presses, punch	10
Printers, computer	5
Printing cases	10
Printing frames	10
Printing presses	10
Projection screen	10
Public address system, portable	10
Pumps	10
Pumps, fire	10
R	

Radar guns	15
Radios, base station	10
Radios, intercom	10
Radios, mobile	10
Recorders	5
Refracting apparatus	10
Refrigerators	12
Rescue tools, hydraulic	10
Respirators	12
Respirometers	10
Resuscitators	10
Roller	10
Router	5
Rowboats	10
Rugs, room size	10
S	
Safes	10
Sandblaster	10
Sanding machines	10
Saws, band	10
Saws, band	10
Saws, chain	10
Saws, circular	10
Saws, power hack	10
Saxophone	20
Scaffolding	10
Scales, beam balance	10
Scanner	10
Scintillation Scalers	10
Scoreboard	10
Scraper	10
Screens, projection, portable	10
Scrubber	10
Scrubbing machines	10
Seats	10
Sectional bookcases	10
Security system	10
Servers, routers and accessories	5
Shapers and routers	10
Shapers, bench and floor	10
Shear, power	10
Shotguns	15
Ski lifts	10
Snowblowers	5
Snowmobiles	5
Snowplows	10
Soccer goals	10
Socket wrench sets	10

Sofas	10
Software-support services for computer	5
Soil penetrometers	10
Soil test molds	10
Sound systems	10
Spark plug cleaning machines	10
Spectroscopes	10
Spirometer	10
Sports utility vehicle	5
Sprayers	10
Sprayers, power	10
Spreaders, tire	10
Stacks, book	10
Stage	10
Stage lighting	10
Stamping machines, power	10
Standby power system	25
Stands, chart	10
Stands, engine repair	10
Steamer	10
Stereoscopes	10
Sterilizers	10
Stitchers	10
Stones, printer	10
Stove	10
Stump machine	10
Supply cases	10
Survey equipment	10
Sweepers	10
T	
Table saw	10
Tables	10
Tables, exam	10
Tables, operating	20
Tables, picnic	10
Tanks, bulk storage	10
Telephone system	10
Television sets	10
Television/video equipment	10
Tennis court nets, steel	10
Tents, oxygen	10
Tents, wall and tripods	10
Thermographs	10
Timpani	20
Tire changer	15
Tool sets, hand	10
Tools, hydraulic	10

Tractors	10
Traffic counters	10
Trailers	5
Transformers	20
Transit coaches	10
Transmissions	10
Treadmill	10
Truck, dump	10
Truck, light/medium	5
Truck, tandem	10
Tubas	20
Tunnels, models, wind	10
U	
Ultraviolet units	15
Utility boxes	5
Utility vehicles	5
V	
Vacuum type voltmeters	10
Vans	5
Vector control equipment	10
Vehicle washer	10
Vending machines	10
Voltmeters	10
Voting machines	10
W	
Wagons	10
Washer, high pressure	15
Water pumping equipment	25
Workbench	10
Workstation	10
Washers and dryers, photographic	10
Washing machines	10
Watchmen's time clocks	10
Water coolers	10
Water meters, laboratory type	10
Water purifiers	15
Watt meters, laboratory type	10
Wave meters and wave analyzers	10
Waxing machines	10
Weighing scales, beam	10
Weight benches	10
Weight machines	10
Weight sets	10

Welding apparatus	10
Wheel straightening apparatus	10
Whirlpool baths	15
Wrenches, in sets	10
X	
X-ray machines	10
Z	
Zamboni	10