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Sarasota County Property Appraiser



Utilizing the Sarasota County Property Appraiser's Depreciation Tables to Estimate Just Value

NOTE: Tables are finalized annually in July and the preliminary tables are subject to change without notice prior to that date.

Page 1: Instructions (This page)

Page 2: Economic Life Summary - Locate the appropriate economic life for the asset from the summary

Record the year of acquisition and the original installed cost of the asset.

Page 3: Index Factors - Multiply the original installed cost of the asset times (X) the corresponding factor found on the Index Factors table

Page 4: Untrended Depreciation Table - Multiply the result times (X) the corresponding percent(%) from the table.

Sarasota County Property Appraiser's Office
2010 Tangible Personal Property Economic Life Summary
Schedule for Estimating Purposes Only

<p style="text-align: center;">ME3 Yrs</p> <p>Day care center-games & toys Wet suits Live plants Rental clothes pagers/beepers Cell phones Uniforms Video tapes</p>	<p style="text-align: center;">ME8 Yrs</p> <p>Appliances-residential Auto test equipment Engine analyzer Lifts Golf course maintenance equipment Ladders Hot water heaters/water softeners Newspaper racks Fax machines Portable toilets Power tools Cash register Vending machines</p>	<p style="text-align: center;">ME10 Yrs</p> <p>Agriculture, machinery & equipment Amusement & theme parks Automobile repair shop Awning Furnishings Beauty shops Bars Billiard parlors Bingo equipment Bowling lanes Cabinet shop Cameras-film Campgrounds Cash register Day care center-equipment Warehouse equipment Commercial coolers/freezers Commercial kitchen equipment Diving equipment Dry cleaning equipment Dumpsters Farm equipment Guns Health club equipment Ice machines Irrigation equipment Commercial laundry equipment Movie theater equipment Office furniture & equipment Photography equipment Artificial plants Recycling equipment Restaurant equipment Security systems Surveying equipment Tire balancer/tire changer Tools</p>	<p style="text-align: center;">ME11 Yrs</p> <p>Newspaper publisher</p> <p style="text-align: center;">ME12 Yrs</p> <p>Boat manufacturing Bottling plant equipment Brewery equipment Machine shops Signs Welding equipment Concrete plant</p> <p style="text-align: center;">ME15 Yrs</p> <p>Mobile office trailers Signs-billboards wood</p> <p style="text-align: center;">ME20 Yrs</p> <p>Vault doors Towers Tanks Signs-billboards metal</p> <p style="text-align: center;">BK6,BK8,BK10,BK11,BK12</p> <p>Bank equipment</p> <p style="text-align: center;">CM4,CM6,CM8,CM9,CM10,CM11,CM12,CM20</p> <p>Radio & TV Wired telecommunications Wireless communications Cable companies Telephone systems</p> <p style="text-align: center;">HT6, HT8, HT10</p> <p>Hotel/motel furnishings & equipment</p> <p style="text-align: center;">HS4,HS6,HS8,HS10,HS12</p> <p>Medical equipment Hospital equipment Veterinary equipment</p>
<p style="text-align: center;">ME4 Yrs</p> <p>Fishing equipment</p>	<p style="text-align: center;">ME9 Yrs.</p> <p>Apparel & fabricated textile manufacturing Counters Food store Kiosk Display case Retail fixtures & equipment Service station equipment Shelving</p>		
<p style="text-align: center;">ME5 Yrs</p> <p>Hand tools Jigs, dies & molds Hand trucks Special tools Golf carts</p>			
<p style="text-align: center;">ME6 Yrs</p> <p>Blue print machine Copier Cleaning equipment Construction equipment Forklifts Calculators Typewriters Pressure cleaning equipment Video games Blinds/window coverings Photography equipment & cameras-digital</p>	<p style="text-align: center;">CP 3 Yrs</p> <p>Pagers/Beepers Cell Phones</p>		
<p style="text-align: center;">ME7 Yrs</p> <p>Doughnut shop equipment Delicatessen equipment Ice cream shops</p>	<p style="text-align: center;">CP 4 Yrs</p> <p>Computer (PC)</p> <p style="text-align: center;">CP 6 Yrs</p> <p>Computer Servers Computer Peripherals POS/Scanning Registers Scanners VCR/DVD players</p>		

Economic lives are given as examples and presented as a guide and deemed accurate for assets in average condition. All factors are subject to change without notice.

Sarasota County Property Appraiser's Office
 2010 Tangible Personal Property Index Factors
 Schedule for Estimating Purposes Only

	Average of All	Banking Equipment	Communication Equipment	Communication Equipment (digital)	Hotel/Motel Equipment	Medical Equipment	Medical Equipment High Tech
	ME	BK	CM	CM	HT	HS	HS
2009	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2008	1.02	1.02	1.00	1.00	1.02	1.02	0.99
2007	1.06	1.05	1.02	1.00	1.05	1.05	0.98
2006	1.12	1.09	1.03	0.97	1.10	1.12	0.95
2005	1.16	1.13	1.03	0.95	1.14	1.16	0.95
2004	1.26	1.20	1.03	0.91	1.21	1.25	0.93
2003	1.31	1.25	1.00	0.85	1.25	1.29	0.90
2002	1.33	1.26	0.99	0.81	1.27	1.31	0.89
2001	1.34	1.28	0.97	0.76	1.28	1.32	0.90
2000	1.34	1.28	0.96		1.29	1.33	
1999	1.37	1.30	0.94		1.32		
1998	1.38	1.31	0.93		1.33		
1997	1.39	1.31	0.92				
1996	1.41	1.34	0.94				
1995	1.42	1.34	0.94				
1994	1.48	1.38	0.95			Computer Equipment (PC)	Computer Equipment (Other)
1993	1.51	1.41	0.97			CP	CP
1992	1.55	1.46	0.98			1.00	1.00
1991	1.58	1.49	0.98			0.81	1.02
1990	1.60	1.51	0.99			0.62	1.01
						0.45	1.01
							0.99
							0.99
							0.97

Index factors are applied to original installed cost and are subject to change without notice.

Updated 10/20/2010

Sarasota County Property Appraiser's Office
2010 Tangible Personal Property Untrended Depreciation Schedule
Schedule for Estimating Purposes Only

Economic Life

Effective Age in Years.	Year Acquired	3	4	5	6	7	8	9	10	11	12	14	15	20
1	2009	80%	83%	85%	87%	89%	90%	91%	92%	93%	94%	95%	95%	97%
2	2008	60%	65%	69%	73%	76%	79%	82%	84%	86%	87%	89%	90%	93%
3	2007	38%	43%	52%	57%	62%	67%	72%	76%	78%	80%	84%	85%	90%
4	2006	24%	24%	34%	41%	48%	54%	61%	67%	70%	73%	77%	79%	86%
5	2005	17%	18%	23%	30%	37%	43%	51%	58%	62%	66%	71%	73%	82%
6	2004	10%	14%	18%	23%	28%	33%	41%	49%	54%	58%	65%	68%	78%
7	2003		10%	14%	19%	23%	26%	33%	39%	45%	50%	58%	62%	74%
8	2002			10%	15%	20%	22%	26%	30%	37%	43%	51%	55%	70%
9	2001				10%	15%	20%	22%	24%	30%	36%	45%	49%	65%
10	2000					10%	15%	20%	21%	25%	29%	39%	43%	60%
11	1999						10%	15%	20%	22%	24%	33%	37%	55%
12	1998							10%	15%	20%	22%	28%	31%	50%
13	1997								10%	15%	20%	24%	26%	45%
14	1996									10%	15%	22%	23%	40%
15	1995										10%	20%	21%	35%
16	1994											15%	20%	31%
17	1993											10%	15%	27%
18	1992												10%	24%
19	1991													22%
20	1990													21%
21	1989													20%
22	1988													15%
23	1987													10%

Percentages are expressed as percent good. Table is based on assets in average condition. All factors are subject to change without notice.

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