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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
2011 Tangible Personal Property Economic Life Summary
Preliminary Schedule for Estimating Purposes Only

<p>ME3 Yrs Day care center-games & toys Wet suits Live plants Rental clothes pagers/beepers Cell phones Uniforms Video tapes</p>	<p>ME8 Yrs 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</p>	<p>ME10 Yrs 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>ME11 Yrs Newspaper publisher</p>
<p>ME4 Yrs Fishing equipment</p>	<p>ME9 Yrs Apparel & fabricated textile manufacturing Counters Food store Display case Service station equipment</p>		<p>ME12 Yrs Boat manufacturing Bottling plant equipment Brewery equipment Machine shops Signs Welding equipment Concrete plant</p>
<p>ME5 Yrs Hand tools Jigs, dies & molds Hand trucks Special tools Golf carts</p>	<p>R9 Retail Shelving Kiosk Retail Fixtures & Equipment</p>		<p>ME15 Yrs Mobile office trailers Signs-billboards wood</p>
<p>ME6 Yrs Blue print machine Copier Cleaning equipment Construction equipment Forklifts Calculators Typewriters Pressure cleaning equipment Blinds/window coverings Photography equipment & cameras-digital</p>	<p>CP 3 Yrs Pagers/Beepers Cell Phones</p>		<p>ME20 Yrs Vault doors Towers Tanks Signs-billboards metal</p>
<p>V6, V8 Vending machines Video games</p>	<p>CP 4 Yrs Computer (PC)</p>		<p>BK6 thru BK12 Bank equipment</p>
	<p>CP 6 Yrs Computer Servers Computer Peripherals POS/Scanning Registers Scanners VCR/DVD players</p>		<p>CM4 thru CM20 Radio & TV Wired telecommunications Wireless communications Cable companies Telephone systems</p>
			<p>HT6 thru HT10 Hotel/motel furnishings & equipment</p>
			<p>HS4 thru HS12 Medical equipment Hospital equipment Veterinary equipment</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
 2011 Tangible Personal Property Index Factors
 Preliminary Schedule for Estimating Purposes Only

	Average of All	Banking Equipment	Vending Equipment	Retail Fixtures	Communication Equipment	Communication Equipment (digital)	Hotel/Motel Equipment	Medical Equipment	Medical Equipment High Tech
	ME	BK	V	R	CM	CM	HT	HS	HS
2010	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2009	1.00	1.00	1.01	1.00	1.00	1.00	1.01	1.01	0.99
2008	1.02	1.02	1.03	1.02	1.01	1.01	1.03	1.02	0.97
2007	1.06	1.05	1.06	1.05	1.02	1.00	1.06	1.06	0.96
2006	1.12	1.10	1.07	1.10	1.03	0.96	1.11	1.13	0.94
2005	1.16	1.13	1.09	1.14	1.03	0.90	1.15	1.17	0.93
2004	1.26	1.21	1.10	1.22	1.03	0.90	1.22	1.25	0.92
2003	1.30	1.25	1.12	1.26	1.01	0.85	1.26	1.30	0.88
2002	1.33	1.27	1.12	1.29	0.99	0.78	1.28	1.32	0.88
2001	1.34	1.28		1.30	0.97	0.73	1.29	1.33	
2000	1.34	1.28			0.96		1.30		
1999	1.37	1.31			0.94		1.33		
1998	1.38	1.31			0.93				
1997	1.38	1.31			0.92				
1996	1.41	1.34			0.94				
1995	1.42	1.35			0.95			Computer Equipment (PC)	Computer Equipment (Other)
1994	1.47	1.38			0.95			CP	CP
1993	1.51	1.42			0.97				
1992	1.55	1.46			0.98				
1991	1.57	1.49			0.98		2010	1.00	1.00
1990	1.60						2009	0.91	1.00
							2008	0.67	0.99
							2007	0.51	0.99
							2006	0.39	0.98
							2005		0.97
							2004		0.96

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

Sarasota County Property Appraiser's Office
2011 Tangible Personal Property Untrended Depreciation Schedule
Preliminary 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	2010	80%	83%	85%	87%	89%	90%	91%	92%	93%	94%	95%	95%	97%
2	2009	60%	65%	69%	73%	76%	79%	82%	84%	86%	87%	89%	90%	93%
3	2008	38%	43%	52%	57%	62%	67%	72%	76%	78%	80%	84%	85%	90%
4	2007	24%	24%	34%	41%	48%	54%	61%	67%	70%	73%	77%	79%	86%
5	2006	17%	18%	23%	30%	37%	43%	51%	58%	62%	66%	71%	73%	82%
6	2005	10%	14%	18%	23%	28%	33%	41%	49%	54%	58%	65%	68%	78%
7	2004		10%	14%	19%	23%	26%	33%	39%	45%	50%	58%	62%	74%
8	2003			10%	15%	20%	22%	26%	30%	37%	43%	51%	55%	70%
9	2002				10%	15%	20%	22%	24%	30%	36%	45%	49%	65%
10	2001					10%	15%	20%	21%	25%	29%	39%	43%	60%
11	2000						10%	15%	20%	22%	24%	33%	37%	55%
12	1999							10%	15%	20%	22%	28%	31%	50%
13	1998								10%	15%	20%	24%	26%	45%
14	1997									10%	15%	22%	23%	40%
15	1996										10%	20%	21%	35%
16	1995											15%	20%	31%
17	1994											10%	15%	27%
18	1993												10%	24%
19	1992													22%
20	1991													21%
21	1990													20%
22	1989													15%
23	1988													10%

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

Updated 03/01/2011