

**CHARLOTTE COUNTY 2010 UNTRENDED PERCENT GOOD (DEPRECIATION) SCHEDULE  
(FOR USE ON REPLACEMENT/REPRODUCTION COST NEW)**

**ECONOMIC LIFE/PERCENT GOOD**

| YEAR | AGE | 3  | 4  | 5  | 6  | 7  | 8  | 9  | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 25 | 30 | AGE | YEAR |
|------|-----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|------|
| 2009 | 1   | 68 | 71 | 72 | 74 | 76 | 77 | 77 | 78 | 79 | 80 | 80 | 81 | 81 | 82 | 82 | 82 | 82 | 82 | 83 | 83 | 1   | 2009 |
| 2008 | 2   | 43 | 55 | 59 | 62 | 65 | 67 | 70 | 71 | 73 | 74 | 75 | 76 | 77 | 77 | 77 | 78 | 79 | 79 | 81 | 82 | 2   | 2008 |
| 2007 | 3   | 18 | 37 | 44 | 48 | 53 | 57 | 61 | 65 | 66 | 68 | 70 | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 79 | 81 | 3   | 2007 |
| 2006 | 4   |    | 20 | 29 | 35 | 41 | 46 | 52 | 57 | 60 | 62 | 64 | 65 | 67 | 69 | 70 | 71 | 72 | 73 | 77 | 79 | 4   | 2006 |
| 2005 | 5   |    | 18 | 20 | 26 | 31 | 37 | 43 | 49 | 53 | 56 | 59 | 60 | 62 | 64 | 65 | 67 | 69 | 70 | 74 | 77 | 5   | 2005 |
| 2004 | 6   |    |    | 18 | 20 | 24 | 28 | 35 | 42 | 46 | 49 | 53 | 55 | 58 | 60 | 62 | 64 | 65 | 66 | 71 | 76 | 6   | 2004 |
| 2003 | 7   |    |    |    | 19 | 20 | 22 | 28 | 33 | 38 | 43 | 46 | 49 | 53 | 55 | 58 | 60 | 61 | 63 | 69 | 73 | 7   | 2003 |
| 2002 | 8   |    |    |    |    | 20 | 21 | 22 | 26 | 31 | 37 | 40 | 43 | 47 | 49 | 53 | 55 | 58 | 60 | 66 | 71 | 8   | 2002 |
| 2001 | 9   |    |    |    |    |    | 20 | 20 | 21 | 26 | 31 | 35 | 38 | 42 | 45 | 48 | 51 | 54 | 55 | 64 | 70 | 9   | 2001 |
| 2000 | 10  |    |    |    |    |    |    | 20 | 20 | 21 | 25 | 29 | 33 | 37 | 40 | 43 | 46 | 48 | 51 | 60 | 67 | 10  | 2000 |
| 1999 | 11  |    |    |    |    |    |    |    | 20 | 21 | 23 | 25 | 28 | 31 | 36 | 39 | 42 | 44 | 47 | 58 | 65 | 11  | 1999 |
| 1998 | 12  |    |    |    |    |    |    |    |    | 20 | 21 | 21 | 24 | 26 | 31 | 34 | 37 | 40 | 43 | 54 | 63 | 12  | 1998 |
| 1997 | 13  |    |    |    |    |    |    |    |    |    | 20 | 21 | 22 | 22 | 26 | 30 | 33 | 36 | 38 | 51 | 60 | 13  | 1997 |
| 1996 | 14  |    |    |    |    |    |    |    |    |    |    | 20 | 21 | 21 | 23 | 26 | 29 | 31 | 34 | 48 | 58 | 14  | 1996 |
| 1995 | 15  |    |    |    |    |    |    |    |    |    |    |    | 20 | 20 | 22 | 24 | 26 | 28 | 30 | 44 | 55 | 15  | 1995 |
| 1994 | 16  |    |    |    |    |    |    |    |    |    |    |    |    | 20 | 21 | 21 | 23 | 25 | 26 | 41 | 52 | 16  | 1994 |
| 1993 | 17  |    |    |    |    |    |    |    |    |    |    |    |    |    | 20 | 21 | 21 | 22 | 23 | 37 | 50 | 17  | 1993 |
| 1992 | 18  |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 20 | 20 | 22 | 22 | 33 | 46 | 18  | 1992 |
| 1991 | 19  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 20 | 21 | 22 | 29 | 43 | 19  | 1991 |
| 1990 | 20  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 20 | 21 | 26 | 40 | 20  | 1990 |
| 1989 | 21  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 20 | 24 | 37 | 21  | 1989 |
| 1988 | 22  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 20 | 23 | 34 | 22  | 1988 |
| 1987 | 23  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 23 | 33 | 23  | 1987 |
| 1986 | 24  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 22 | 33 | 24  | 1986 |
| 1985 | 25  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 21 | 31 | 25  | 1985 |
| 1984 | 26  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 21 | 28 | 26  | 1984 |
| 1983 | 27  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 26 | 27  | 1983 |
| 1982 | 28  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 23 | 28  | 1982 |
| 1981 | 29  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 22 | 29  | 1981 |
| 1980 | 30  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 21 | 30  | 1980 |
| 1979 | 31  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 21 | 31  | 1979 |
| 1978 | 32  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 20 | 32  | 1978 |

These percentages should be applied to historical cost **only** after it has been trended (factored upward or downward) to an estimate of the current year's reproduction cost new (RCN).

Example: The historical cost of a desk purchased in 2002 for \$250 is trended to the current year's RCN by going to the commercial index table and selecting office equipment and the year 2002. The historical cost (\$250) is then multiplied by the factor (1.25), to estimate RCN (\$250 x 1.25 = \$313). The economic life of office furniture (see Life Expectancy Guidelines) is 10 years. Using the percent good (depreciation) schedule for 10 year property purchased in 2002 shows a 26% good, or 74% depreciation.

|   |             |
|---|-------------|
|   | \$313 RCN   |
|   | x.26 Factor |
|   | <hr/>       |
| Appraised value using the cost approach | \$81        |

This table is based on equipment in average condition.

Source: Florida Department of Revenue, Property Tax Administration (based on Marshall Valuation Service Depreciation-Fixtures & Equipment, normal depreciation),