

**CHARLOTTE COUNTY 2012 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
2011	1	68	71	72	74	76	77	77	78	79	80	80	81	81	82	82	82	82	82	83	83	1	2011
2010	2	43	55	59	62	65	67	70	71	73	74	75	76	77	77	78	79	79	81	81	82	2	2010
2009	3	18	37	44	48	53	57	61	65	66	68	70	71	72	73	74	75	76	77	79	81	3	2009
2008	4		20	29	35	41	46	52	57	60	62	64	65	67	69	70	71	72	73	77	79	4	2008
2007	5		18	20	26	31	37	43	49	53	56	59	60	62	64	65	67	69	70	74	77	5	2007
2006	6			18	20	24	28	35	42	46	49	53	55	58	60	62	64	65	66	71	76	6	2006
2005	7				19	20	22	28	33	38	43	46	49	53	55	58	60	61	63	69	73	7	2005
2004	8					20	21	22	26	31	37	40	43	47	49	53	55	58	60	66	71	8	2004
2003	9						20	20	21	26	31	35	38	42	45	48	51	54	55	64	70	9	2003
2002	10							20	20	21	25	29	33	37	40	43	46	48	51	60	67	10	2002
2001	11								20	21	23	25	28	31	36	39	42	44	47	58	65	11	2001
2000	12									20	21	21	24	26	31	34	37	40	43	54	63	12	2000
1999	13									20	21	21	22	22	26	30	33	36	38	51	60	13	1999
1998	14										20	21	21	23	26	29	31	34	48	58	14	1998	
1997	15											20	20	22	24	26	28	30	44	55	15	1997	
1996	16												20	21	21	23	25	26	41	52	16	1996	
1995	17													20	20	21	22	23	37	50	17	1995	
1994	18															20	20	22	22	33	46	18	1994
1993	19																20	21	22	29	43	19	1993
1992	20																	20	21	26	40	20	1992
1991	21																		20	24	37	21	1991
1990	22																		20	23	34	22	1990
1989	23																			23	33	23	1989
1988	24																			22	33	24	1988
1987	25																			21	31	25	1987
1986	26																			21	28	26	1986
1985	27																				26	27	1985
1984	28																				23	28	1984
1983	29																				22	29	1983
1982	30																				21	30	1982
1981	31																				21	31	1981
1980	32																				20	32	1980

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 2003 for \$250 is trended to the current year's RCN by going to the commercial index table and selecting office equipment and the year 2003. The historical cost (\$250) is then multiplied by the factor (1.28), to estimate RCN (\$250 x 1.28 = \$320). 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 2003 shows a 21% good, or 79% depreciation.

	\$320	RCN
	x.21	Factor
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	\$67	

Appraised value using the cost approach

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),