

**CHARLOTTE COUNTY 2018 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
2017	1	68	71	72	74	76	77	77	78	79	80	80	81	81	82	82	82	82	82	83	83	1	2017
2016	2	43	55	59	62	65	67	70	71	73	74	75	76	77	77	77	78	79	79	81	82	2	2016
2015	3	18	37	44	48	53	57	61	65	66	68	70	71	72	73	74	75	76	77	79	81	3	2015
2014	4		20	29	35	41	46	52	57	60	62	64	65	67	69	70	71	72	73	77	79	4	2014
2013	5		18	20	26	31	37	43	49	53	56	59	60	62	64	65	67	69	70	74	77	5	2013
2012	6			18	20	24	28	35	42	46	49	53	55	58	60	62	64	65	66	71	76	6	2012
2011	7				19	20	22	28	33	38	43	46	49	53	55	58	60	61	63	69	73	7	2011
2010	8					20	21	22	26	31	37	40	43	47	49	53	55	58	60	66	71	8	2010
2009	9						20	20	21	26	31	35	38	42	45	48	51	54	55	64	70	9	2009
2008	10							20	20	21	25	29	33	37	40	43	46	48	51	60	67	10	2008
2007	11								20	21	23	25	28	31	36	39	42	44	47	58	65	11	2007
2006	12									20	21	21	24	26	31	34	37	40	43	54	63	12	2006
2005	13										20	21	22	22	26	30	33	36	38	51	60	13	2005
2004	14											20	21	21	23	26	29	31	34	48	58	14	2004
2003	15												20	20	22	24	26	28	30	44	55	15	2003
2002	16													20	21	21	23	25	26	41	52	16	2002
2001	17														20	20	21	22	23	37	50	17	2001
2000	18															20	20	22	22	33	46	18	2000
1999	19																20	21	22	29	43	19	1999
1998	20																	20	21	26	40	20	1998
1997	21																		20	24	37	21	1997
1996	22																		20	23	34	22	1996
1995	23																			23	33	23	1995
1994	24																			22	33	24	1994
1993	25																			21	31	25	1993
1992	26																			21	28	26	1992
1991	27																				26	27	1991
1990	28																				23	28	1990
1989	29																				22	29	1989
1988	30																				21	30	1988
1987	31																				21	31	1987
1986	32																				20	32	1986

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 2006 for \$250 is trended to the current year's RCN by going to the commercial index table and selecting office equipment and the year 2006. The historical cost (\$250) is then multiplied by the factor (1.21), to estimate RCN (\$250 x 1.21 = \$303). 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 2006 shows a 20% good, or 80% depreciation.

Appraised value using the cost approach \$303 RCN  
x 0.20 Factor  

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\$61

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),