

STRUCTURAL DEPRECIATION TABLES

	Useful Life
	Yrs
ACOUSTICAL CEILINGS	
Blown	45
T-Bar	40
Stapled	40
AIRCONDITIONERS	
Central	12
Evaporative (Swamp)	12
Window/Wall Type	15
APPLIANCES	
Clothes Washer/Dryers	10
Dishwashers	10
Ovens/Ranges	18
Range Hoods	15
Refrigerators	15
Trash Compactors	10
Microwave Ovens	12
Garbage Disposals	7
ASPHALT PAVING	
Asphalt Pavement	10
Striping	5
AWNING & ENCLOSURES	
Aluminum Patio Covers	40
Aluminum Window/Door Awnings	40
Aluminum Roofs	40
Patio Enclosures (Masonite & Alum Walls)	25
Glassene Windows	8
Cloth Awnings	8
BATHROOMS	
Medicine Cabinets	40
Sinks – Cast Iron	100
Sinks – Steel	80
Sinks – Vitreous China	100
Sinks – Stainless Steel	70
Toilets	75
Tubs – Cast Iron & Steel	100
Tubs – Fiberglass	60

Toilet Seats	5
Towel Bars	25
Vent Fans	15

CABINETS

Formica/Laminate Covered	70
Wood Cabinets	100
Pressed Wood Cabinets	60

CARPETS

Economy Grade	8
Average Grade	12
High Grade	16
Premium Grade	22
Wool	30
Persian Rugs – Wool	40

CERAMIC TILE

Floors	50
Showers	30
Counter Tops	50
Walls & Décor	75

CONCRETE

Walls & Foundations	100
Sidewalks	50
Driveways	50

DOORS

Door Locks & Dead Bolts	40
Hollow Core – Exterior	35
Hollow Core – Interior	50
Solid Core – Filled	50
Solid Wood Doors	100
Mirrored By-pass Doors (Metal Frame)	100
Screens	10

DRAPERY

Lined	10
Unlined	8
Specialties	10

DRYWALL

All	100
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ELECTRICAL

Wiring	75
Outlets/Switches	50
Fixtures	40

FENCES

Redwood/Cedar on Redwood/Cedar Post	20
Redwood/Cedar on Galvanized Steel Post	40
Douglas Fir on Douglas Fir Post	8
Douglas Fir on Redwood Post	18
Douglas Fir on Galvanized Post	20
Chain Link	45

FIBERGLASS

Tubs/Showers	50
Spas – Indoors	45
Spas – Outdoors	24

FLOORING

Vinyl Tile	20
Vinyl Sheet	20
Vinyl Tile Premium	30
Oak, Ash, Maple Strip – Solid	100
Oak, Ash, Maple Veneers	60

FORMICA (LAMINATED – PLASTICS)

Counter Tops	40
Cabinets	60
Walls/Ceilings	80
Shower/Tub Enclosures	8

FRAMING/CARPENTRY

Wood Framing – All	125
Metal Studs (Aluminum)	125

FURNACES

Gas – Gravity Flow	45
Gas – Forced Air	40
Oil – Forced Air	35
Steam – Convention	35
Ductwork – Sheet Metal	80
Thermostats	25

GARAGE DOORS

Wood Doors	60
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Pressed Wood	45
Aluminum	75
Steel RollUp	80
Springs & Brackets	158
Motorized Hoists	20
GLASS	
Windows & Doors	100
Mirrors	75
INSULATION	
Foil or Craft Faced Fiberglass	50
Loose or Blown Fiberglass/Rock Wool	50
Urethane – Rigid	50
MARBLE & GRANITE	
Imported or Domestic	200
Cultured	100
MASONRY	
Un-reinforced	100
Steel Reinforced	150
Retaining Walls	50
MOBILE HOMES	
All - Average	35
ORNAMENTAL IRON	
All – average	150
PAINT/LACQUER OR VARNISH ON:	
Acoustical Ceilings	10
Cabinets	10
Fascia & Trim	8
Hardwood	8
Masonry – Exterior	8
Masonry – Interior	10
Natural Wood – Oiled	8
Stucco/Siding – Exterior	8
Walls – Drywall/Plaster (Interior)	7
PANELING	
Inexpensive – Pressed Wood	20
Average Grade – Plywood	20
Plywood w/Hardwood Veneer	75

Plywood w/Exotic Hardwood Veneer 75

PLASTER

Gypsum on Lath 75
Cement – Stucco 100

PLUMBING

Faucets – Inexpensive 5
Faucets – Good Quality 15
Faucets – Best Quality 20
Garbage Disposal 5
Sinks – Cast Iron/Steel 80
Sinks – Stainless Steel 70
Sinks – Vitreous China 100
Toilets – Vitreous China 75
Toilet – Internal Parts 10
Tubs – Cast Iron/Steel 100
Tubs – Fiberglass 60
Water Heaters – 5 yr warranty 7
Water Heaters – 10 yr warranty 12
Water Softener 15
Water Purifier 10

POOLS & EQUIP

Air Pumps for Spas 8
Clocks – Timers 10
Diving Boards – Fiberglass 15
Filters 10
Heaters 7
Ladders – Stainless Steel 20
Light Fixtures 10
Motors 7
Plaster 10
Plastic Pool Covers 10
Pumps 8

ROOFING

Aluminum Shingle 50
Aluminum Sheeting – Corrugated 30
Asphalt Layered – Hot Mopped
 3 Layer w/Rocks 15
 2 Layer w/Glass Cap 22
 4 Layer w/Glass Cap 28
 Tarred + 3 Ply Felt 20
 Tarred + 4 Ply Felt 25



Rolled Roofing 90#	12
Asphalt/Fiberglass Shingles	
240 – 260# - 25 yr Warranty	24
265 – 300# - 30 yr Warranty	33
325 # High Profile – 40 yr Warranty	44
Cedar Shingles	
Shingles 3/8 Butt	25
Shake Medium 1” Butt	35
Shake Heavy 1 1/2” Butt	42
Clay Tile	
Spanish/Mission	100
Fiber Cement/Cement Tile	
All	60
Fiber Cement Shake	40
Slate	
All	100
Stone – Steel	
All	50

SHEET METAL

Gutters & Downspouts	
Aluminum	45
Galvanized	40
Vinyl	40
Wood	25
Flashing & Gravel Stop	
Aluminum	45
Galvanized	40
Roof Hatches	
Aluminum	50
Galvanized	50
Steel	50
Skylights	
Plastic	35
Vents – Attic & Foundation	
All	50

SIDING

Aluminum	100
Cedar & Redwood	100
Hardboard	60
Particle Board	45
Steel – Vinyl Coated	100
Texture 1-11	75
Vinyl Siding	70



Wood Siding 100

STUCCO

Cement 100

WALLPAPER

Flocked 15

Flail 20

Grasscloth 15

Murals 20

Prints 15

Tule 20

Vinyl 20

WINDOWS/DOORS

Aluminum 75

Plastic 50

Wood 50

Screens 10

Steel 75

