

**CHARLOTTE COUNTY 2009 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
2008	1	68	71	72	74	76	77	77	78	79	80	80	81	81	82	82	82	82	82	83	83	1	2008
2007	2	43	55	59	62	65	67	70	71	73	74	75	76	77	77	77	78	79	79	81	82	2	2007
2006	3	18	37	44	48	53	57	61	65	66	68	70	71	72	73	74	75	76	77	79	81	3	2006
2005	4		20	29	35	41	46	52	57	60	62	64	65	67	69	70	71	72	73	77	79	4	2005
2004	5		18	20	26	31	37	43	49	53	56	59	60	62	64	65	67	69	70	74	77	5	2004
2003	6			18	20	24	28	35	42	46	49	53	55	58	60	62	64	65	66	71	76	6	2003
2002	7				19	20	22	28	33	38	43	46	49	53	55	58	60	61	63	69	73	7	2002
2001	8					20	21	22	26	31	37	40	43	47	49	53	55	58	60	66	71	8	2001
2000	9						20	20	21	26	31	35	38	42	45	48	51	54	55	64	70	9	2000
1999	10							20	20	21	25	29	33	37	40	43	46	48	51	60	67	10	1999
1998	11								20	21	23	25	28	31	36	39	42	44	47	58	65	11	1998
1997	12									20	21	21	24	26	31	34	37	40	43	54	63	12	1997
1996	13										20	21	22	22	26	30	33	36	38	51	60	13	1996
1995	14											20	21	21	23	26	29	31	34	48	58	14	1995
1994	15												20	20	22	24	26	28	30	44	55	15	1994
1993	16													20	21	21	23	25	26	41	52	16	1993
1992	17														20	20	21	22	23	37	50	17	1992
1991	18															20	20	22	22	33	46	18	1991
1990	19																20	21	22	29	43	19	1990
1989	20																	20	21	26	40	20	1989
1988	21																		20	24	37	21	1988
1987	22																		20	23	34	22	1987
1986	23																			23	33	23	1986
1985	24																			22	33	24	1985
1984	25																			21	31	25	1984
1983	26																			21	28	26	1983
1982	27																				26	27	1982
1981	28																				23	28	1981
1980	29																				22	29	1980
1979	30																				21	30	1979
1978	31																				21	31	1978
1977	32																				20	32	1977

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 (1.23), to estimate RCN (\$250 x 1.23 = \$308). 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 33% good, or 67% depreciation.

\$308 RCN
x.33 Factor

Appraised value using the cost approach

\$102

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),