

## DEPRECIATION TABLE FOR RESIDENCES

(All Classes)

<u>Age</u>	<u>Remaining Condition</u>	<u>Age</u>	<u>Remaining Condition</u>
1	99%	31	69%
2	98%	32	68%
3	97%	33	67%
4	96%	34	66%
5	95%	35	65%
6	94%	36	64%
7	93%	37	63%
8	92%	38	62%
9	91%	39	61%
10	90%	40	60%
11	89%	41	59%
12	88%	42	58%
13	87%	43	57%
14	86%	44	56%
15	85%	45	55%
16	84%	46	54%
17	83%	47	53%
18	82%	48	52%
19	81%	49	51%
20	80%	50	50%
21	79%	51	49%
22	78%	52	48%
23	77%	53	47%
24	76%	54	46%
25	75%	55	45%
26	74%	Older	45%
27	73%		
28	72%		
29	71%		
30	70%		

The depreciated condition  
will be held at 45% as  
long as the residence is  
habitable

Age = Tax year - date of construction

Example: A 1992 assessment is being figured for a building constructed in 1972. The age is 20 years.

The appraiser is to recognize exceptional maintenance, remodeling, replacements, and additions in adjusting the % condition from that listed in this table to the actual observed condition. Exceptionally poor maintenance is also to be recognized.