

FARM BUILDING DEPRECIATION SCHEDULE

(Except residences and residential garages)

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

Age = Tax Year - date of construction

Example: A 2003 assessment is being figured for a building constructed in 1983. The age is 20 years.

It is recognized that exceptional, as well as poor maintenance, remodeling, replacements, and other factors can cause a deviation from typical experience. Where the use of the concept of effective age is desirable and/or an overall observed condition is employed, it is recommended that the appraiser refer to the narrative building section definitions and their corresponding percent condition ranges found on Page 22 of the Residential Section.