

REDUCING BALANCE DEPRECIATION TABLE

COMMERCIAL AND INDUSTRIAL

(Please review Chapter 13, Volume III, of the *Michigan Assessor's Manual* for detailed guidance in the correct use of this table.)

Depreciation Rates

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

