

# LIFE EXPECTANCY GUIDELINES

## TYPICAL BUILDING LIVES

Below are recommended life expectancies, in years, of buildings included in the *Marshall Valuation Service* by type of occupancy and class and quality of construction. These are based on appraisers' opinions, condition of survivors, and ages at which major reconstruction or change of occupancy has taken place. These life expectancy studies do not include cases of mortality from excessive economic or environmental changes, shortened specialty product use, poor business management, natural disasters, etc. Some occupancies, such as hotels, fast-food restaurants and other retail chains or service stations, etc., are completely remodeled or rebuilt long before the end of their useful life as a matter of marketing policy. Certain locations may be considered atypical due to harsh weather extremes. In these cases, the appraiser must carefully consider the purpose of the appraisal and the value sought before establishing an appropriate life expectancy and effective age with which to work.

OCCUPANCY	CLASS	A	B	C	D	S	OCCUPANCY	CLASS	A	B	C	D	S
<b>SECTIONS 11 &amp; 41, APARTMENTS, CLUBS AND HOTELS</b>						<b>SECTIONS 12 &amp; 42, RESIDENCES, MULTIPLES (GARDEN APTS.) AND MOTELS (Cont.)</b>							
Apartments, mid-, high-rise, good, excellent and luxury		60	60	55	50	50	Assisted living/retirement complexes, excellent		---	---	60	55	---
low cost and average		55	55	50	45	45	average and good		---	---	55	50	50
City clubs, good		60	60	50	---	---	low cost and fair		---	---	50	45	45
average		50	50	45	---	---	Bed and breakfast inns, excellent		---	---	65	60	---
Clubhouses and senior centers, good and excellent		---	---	45	40	40	good		---	---	60	55	---
low cost and average		---	---	40	35	35	average		---	---	55	50	---
Country clubs, good and excellent		---	---	50	45	---	low cost		---	---	50	45	---
low cost and average		---	---	45	40	40	Earth-sheltered homes, good and excellent		---	---	60	---	---
Dormitories, good and excellent		60	60	55	50	---	low cost and average		---	---	55	---	---
low cost and average		50	50	45	40	40	Guest cottages, excellent		---	---	50	45	---
Fraternity houses, good and excellent		---	---	55	50	---	good		---	---	45	40	---
average		---	---	50	45	---	average		---	---	40	35	---
Group care homes, good, very good and excellent		---	---	55	50	---	low cost and fair		---	---	35	30	---
average		---	---	50	45	---	cheap		---	---	---	25	---
low cost		---	---	45	40	---	Lodges, very good and excellent		---	---	50	45	---
Health clubs and spas, good and excellent		---	---	45	40	40	good		---	---	45	40	---
low cost and average		---	---	40	35	35	average		---	---	40	35	---
Homes for the elderly, good		60	60	50	45	45	low cost and fair		---	---	35	30	---
low cost and average		50	50	45	40	40	cheap		---	---	35	30	---
Hotels, full service, good and excellent		60	60	50	45	---	Log homes, excellent		---	---	---	55	---
average		55	55	50	45	---	average and good		---	---	---	50	---
low cost		50	50	45	40	---	low cost		---	---	---	45	---
limited service, excellent		60	60	50	---	---	Motels and extended-stay motels, good and excellent		---	---	45	40	---
good		55	55	50	45	---	average		---	---	40	35	35
low cost and average		50	50	45	40	40	fair, low cost and cheap		---	---	35	30	---
Mortuaries, excellent		---	---	50	50	---	Multiple residences, excellent		---	---	60	55	---
average and good		50	50	45	45	45	good		---	---	55	50	50
low cost		---	---	40	35	35	average		---	---	55	50	50
Recreational (pool) enclosures, good		---	---	45	40	40	low cost and fair		---	---	50	45	---
average		---	---	40	35	35	Office apartments, good and excellent		---	---	45	40	---
low cost		---	---	35	25	20	average		---	---	40	35	35
cheap		---	---	---	---	10	low cost		---	---	35	30	---
Rectories, good and excellent		---	---	55	50	---	cheap		---	---	35	30	---
average		---	---	50	45	---	Resort cottages and cabins, good		---	---	---	50	---
low cost		---	---	45	40	---	average		---	---	---	45	---
Rooming houses, good		---	---	55	50	---	low		---	---	---	35	---
average		---	---	50	45	---	substandard		---	---	---	20	---
low cost and fair		---	---	45	40	---	Senior citizen multiples and town houses, excellent		---	---	60	55	---
Row houses, high-rise, good and excellent		---	---	60	55	---	average and good		---	---	55	50	50
low cost and average		---	---	55	50	---	low cost and fair		---	---	50	45	---
							Single-family and guest houses, excellent and high value		---	---	65	60	---
							average, good and very good		---	---	60	55	55
							fair quality		---	---	55	50	---
							low cost		---	---	50	45	---
							substandard		---	---	35	30	---

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## TYPICAL BUILDING LIVES

OCCUPANCY	CLASS	A	B	C	D	S	OCCUPANCY	CLASS	A	B	C	D	S
<b>SECTIONS 12 &amp; 42, RESIDENCES, MULTIPLES (GARDEN APTS.) AND MOTELS (Continued)</b>							<b>SECTIONS 13 &amp; 43, STORES AND COMMERCIAL BUILDINGS (Continued)</b>						
Single-family, historical residences, excellent		---	---	70	65	---	Laundry/dry cleaning, good		---	---	45	40	40
good and very good		---	---	65	60	---	average		---	---	40	35	35
low cost, fair and average		---	---	60	55	---	Laundromats, average		---	---	35	30	30
Town and row houses, excellent		---	---	60	55	---	Luxury boutiques, good		60	60	55	50	---
good		---	---	55	50	50	low cost and average		55	55	50	45	---
average		---	---	55	50	50	Markets and supermarkets, excellent		---	---	45	40	40
low cost and fair		---	---	50	45	---	average and good		40	40	40	35	35
Tropical houses, good		---	---	55	---	---	low cost		---	---	35	30	30
average		---	---	50	---	---	Modular, restaurants excellent		---	---	---	---	35
low cost		---	---	45	---	---	low cost, average and good		---	---	---	---	30
Yurts, good		---	---	---	30	---	Restaurants, very good and excellent		45	45	40	40	40
average		---	---	---	20	---	average and good		40	40	35	35	35
low cost		---	---	---	15	---	low cost		---	---	30	30	30
<b>SECTIONS 13 &amp; 43, STORES AND COMMERCIAL BUILDINGS</b>							Retail stores, good and excellent		55	55	50	45	45
Banquet halls, excellent		---	---	50	45	---	average		50	50	45	40	40
good		---	---	45	40	40	low cost		45	45	40	40	40
average		---	---	40	35	35	Roadside markets, excellent		---	---	40	35	35
low cost		---	---	35	30	30	good		---	---	35	30	30
Barber and beauty shops, good		45	45	40	35	35	average		---	---	30	25	25
low cost and average		40	40	35	30	30	low cost		---	---	---	20	20
Bars and taverns, good		---	---	45	40	---	cheap		---	---	---	15	---
average		45	45	40	40	40	Shopping centers, neighborhood, good		---	---	45	40	---
low cost		---	---	40	35	35	average		---	---	40	35	35
Cafeterias, excellent		---	---	45	40	---	low cost		---	---	35	30	30
good		45	45	35	35	35	community, good and excellent		---	---	50	45	45
low cost and average		40	40	35	30	30	average		---	---	45	40	40
Cocktail lounges, good and excellent		45	45	40	40	40	regional, good and excellent		55	55	55	50	---
average		40	40	40	35	35	average		---	---	50	45	45
low cost		---	---	35	35	35	regional discount, good		50	50	50	45	---
Convenience stores, excellent		---	---	45	40	40	average		45	45	45	40	40
average and good		45	45	40	35	35	mixed retail centers with office/residential units, good		---	---	50	45	---
low cost		---	---	35	30	30	low cost and average		---	---	45	40	---
Mini-marts, good and excellent		---	---	40	35	30	Snack bars, excellent		---	---	35	35	---
low cost and average		---	---	35	30	25	good		---	---	35	30	---
Dairy sales buildings, average		---	---	35	30	30	average		---	---	30	25	25
Department stores, good and excellent		55	55	50	---	---	low cost		---	---	25	20	20
low cost and average		50	50	45	---	---	cheap		---	---	20	15	15
mall anchor stores, average and good		50	50	45	40	---	Truck stop restaurants, good		---	---	35	35	35
low cost		45	45	40	35	35	average		---	---	30	30	30
Dining atriums and playrooms, good to excellent		---	---	35	35	35	Warehouse discount stores, good		---	---	35	30	30
low cost and average		---	---	30	30	30	low cost and average		---	---	30	30	30
cheap		---	---	---	10	---	mega discount, average and good		---	---	35	---	30
Discount stores, good		---	---	40	35	35	low cost		---	---	30	---	30
low cost and average		40	40	35	30	30	food, good		---	---	40	35	35
Drug stores, excellent		---	---	45	40	---	average		---	---	35	30	30
average and good		45	45	40	35	---	low cost		---	---	30	30	30
low cost		---	---	35	30	30	showroom, good		---	---	40	35	35
Fast-food restaurants, very good and excellent		40	40	35	35	35	low cost and average		---	---	35	30	30
low cost, average and good		---	---	30	30	30	Winery shops, excellent		---	---	50	45	---
Florist shops, excellent		---	---	45	40	40	good		---	---	45	40	---
average and good		50	50	40	35	35	average		---	---	40	35	35
low cost		---	---	35	30	30	low cost		---	---	35	30	30
Kiosks, miscellaneous stands		---	---	---	5 to 20 years	---							

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## TYPICAL BUILDING LIVES

OCCUPANCY	CLASS	A	B	C	D	S	OCCUPANCY	CLASS	A	B	C	D	S
<b>SECTIONS 14 &amp; 44, GARAGES, INDUSTRIALS AND WAREHOUSES</b>							<b>SECTIONS 14 &amp; 44, GARAGES, INDUSTRIALS AND WAREHOUSES (Continued)</b>						
Armories, good and excellent		----	----	55	50	----	Industrials, manufacturing, heavy, good and excellent		60	60	55	----	50
average		----	----	50	40	40	low cost and average		55	55	50	45	45
Automotive service centers, good		----	----	45	40	40	light, good		50	50	45	----	40
average		----	----	40	35	35	average		50	50	40	35	35
low cost		----	----	35	30	30	low cost		45	45	40	35	35
Broadcasting facilities, good and excellent		55	55	50	45	45	Laboratory buildings, good and excellent		55	55	50	45	45
average		50	50	45	40	40	low cost and average		50	50	45	40	40
low cost		45	45	40	35	35	Lofts, excellent		60	60	----	----	----
Cold storage facilities, excellent		----	----	50	----	45	average and good		55	55	50	40	40
average and good		50	50	45	40	40	low cost		50	50	40	35	----
low cost and fair		----	----	40	35	35	Mini-lube garages, good and excellent		----	----	40	35	35
Complete auto dealerships, good and excellent		50	50	45	40	40	low cost and average		----	----	35	30	30
average		45	45	40	35	35	Mini-warehouses, low and high rise, good		----	----	45	40	40
low cost		----	----	35	30	30	average		45	45	40	35	35
Computer centers, good and excellent		50	50	45	40	40	low cost		----	----	35	30	30
low cost and average		45	45	40	35	35	Parking structures/parkades, good		45	45	----	----	----
Creameries, good		----	----	45	45	45	low cost and average		40	40	----	----	35
average		45	45	35	30	30	cheap		----	----	----	----	30
low cost		----	----	25	20	20	Passenger terminals, very good and excellent		45	45	40	40	----
Garages, municipal service, excellent		----	----	45	----	40	average and good		40	40	35	35	35
average and good		----	----	40	35	35	low cost and fair		35	35	30	30	30
Service and repair garages, good and excellent		----	----	40	35	35	control towers, good		35	35	----	----	----
low cost and average		40	40	35	30	30	average		30	30	----	----	----
Service garage sheds, good		----	----	35	30	30	low cost		25	25	----	----	----
low cost and average		----	----	30	25	25	Post offices, main and branch, good and excellent		60	60	55	50	50
Storage, average		45	45	40	35	35	low cost and average		55	55	50	45	45
Hangars, maintenance, excellent		----	----	45	----	40	mail processing facilities, good		----	----	50	----	45
good		----	----	40	----	40	average		50	50	45	----	40
average		----	----	40	35	35	Showrooms, good and excellent		50	50	45	40	40
low cost		----	----	35	30	30	average		45	45	40	35	35
Storage, excellent		----	----	40	----	40	low cost		----	----	35	30	30
good		----	----	40	----	35	Transit warehouses, average and good		----	----	45	40	40
average		----	----	35	30	30	Underground parking garages, average		45	45	----	----	----
low cost		----	----	30	30	30	Warehouses, distribution, good and excellent		55	55	50	45	45
cheap		----	----	----	20	20	average		50	50	45	40	40
T-hangars, average		----	----	30	----	30	low cost		----	----	40	35	35
low cost		----	----	----	20	20	Storage and mega storage, excellent		----	----	50	----	45
Industrial flex-mall buildings, average and good		----	----	50	40	40	average and good		50	50	45	40	40
low cost		----	----	40	35	35	cheap and low cost		45	45	40	35	35
Industrials, engineering, good and excellent		55	55	50	45	45	Miscellaneous buildings, excellent		60	60	55	45	45
average		50	50	45	40	40	average and good		55	55	50	40	40
low cost		50	50	40	35	35	low cost		50	50	40	35	35
							Misc. structures, shipping docks		----	----	----	40	40
							loading docks, excellent		----	----	----	35	35
							average and good		----	----	----	30	30
							low cost		----	----	----	25	25

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## TYPICAL BUILDING LIVES

OCCUPANCY	CLASS	A	B	C	D	S	OCCUPANCY	CLASS	A	B	C	D	S
<b>SECTIONS 15 &amp; 45, BANKS, OFFICES AND PUBLIC BUILDINGS</b>							<b>SECTIONS 16 &amp; 46, CHURCHES, THEATERS AND AUDITORIUMS</b>						
Atriums, good and excellent		60	60	55	50	50	Arcade buildings, good and excellent		----	----	45	40	----
average		55	55	50	45	45	average		----	----	40	35	35
Banks, branch and central, good and excellent		60	60	55	50	50	low cost		----	----	35	30	30
average		55	55	50	45	45	Auditoriums, excellent		55	55	50	45	----
low cost		50	50	45	40	40	average and good		50	50	45	40	40
mini, drive-up, good and excellent		55	55	50	45	45	low cost		----	----	40	35	35
low cost and average		50	50	45	40	40	Bowling centers, good and excellent		----	----	40	35	35
Convalescent hospitals, good and excellent		50	50	45	40	----	low cost and average		----	----	35	30	30
low cost and average		45	45	40	35	35	Casinos, very good		----	----	50	----	----
Dispensaries and urgent care, good		50	50	40	35	35	good		----	----	45	40	----
average		45	45	35	30	30	average		----	----	40	35	35
Fire stations, staffed, good, very good and excellent		50	50	45	40	40	low cost		----	----	35	30	30
low cost and average		45	45	40	35	35	Churches, sanctuaries, narthexes, classrooms, excellent		60	60	60	50	----
volunteer, good		----	----	40	35	35	good		60	60	50	45	45
low cost and average		40	40	35	30	30	average		50	50	45	40	40
General hospitals, good and excellent		50	50	45	40	----	cheap and low cost		----	----	40	35	35
low cost and average		45	45	40	35	35	Community recreation centers, good and excellent		50	50	45	40	40
Governmental buildings, good and excellent		60	60	55	50	----	low cost and average		45	45	40	35	35
low cost and average		55	55	50	40	40	Convention centers, good and excellent		55	55	50	45	----
Community service buildings, excellent		----	----	55	50	----	average		50	50	45	40	40
average and good		55	55	50	40	40	low cost		45	45	40	35	35
low cost		50	50	45	35	35	Fellowship halls, good and excellent		50	50	45	40	40
Jails, correctional facilities, good and excellent		55	55	45	40	----	low cost and average		45	45	40	35	35
low cost and average		50	50	40	35	35	cheap		----	----	30	30	30
Police stations, good and excellent		55	55	50	45	----	Fitness centers, good and excellent		50	50	45	40	40
average		50	50	45	40	----	average		45	45	40	35	35
low cost		45	45	40	----	----	Fraternal buildings, excellent		55	55	50	45	----
Kennels, very good and excellent		----	----	45	40	----	good		50	50	45	40	----
average and good		----	----	40	35	35	average		45	45	40	35	35
low cost		----	----	35	30	30	low cost		----	----	35	30	30
cheap		----	----	25	20	20	Handball/racquetball clubs, good		----	----	45	40	40
Medical offices, good and excellent		50	50	45	40	40	average		----	----	40	35	35
low cost and average		45	45	40	35	35	Indoor tennis clubs, good		----	----	45	40	40
Dental clinics, good and excellent		----	----	45	40	40	average		----	----	40	35	35
low cost and average		----	----	40	35	35	low cost		----	----	35	30	30
Offices, good and excellent		60	60	55	50	50	Museums, good and excellent		60	60	55	50	----
average		55	55	50	45	45	average		55	55	50	45	----
low cost		50	50	45	40	40	low cost		----	----	40	35	35
Outpatient (surgical) centers, good and excellent		50	50	45	40	----	Pavilions, excellent		----	----	50	45	----
low cost and average		45	45	40	35	35	very good		----	----	45	40	----
Parking levels, excellent		60	60	----	----	----	good		----	----	40	35	----
good		55	55	50	50	50	fair and average		----	----	35	30	30
average		50	50	45	45	45	low cost		----	----	30	25	25
low cost		30	30	25	25	25	cheap		----	----	25	20	20
cheap		25	25	20	20	20	Skating rinks, good and excellent		50	50	45	40	40
Public libraries, good, very good and excellent		60	60	55	50	50	average		45	45	40	35	35
average		55	55	50	45	45	low cost		----	----	35	30	30
low cost		----	----	45	40	40	Theaters, live-stage presentation, good and excellent		50	50	45	40	----
Veterinary hospitals, excellent		----	----	45	40	----	fair and average		45	45	45	40	40
average and good		45	45	40	35	35	low cost		----	----	40	35	35
low cost		----	----	35	30	30	Motion picture/cinema, very good and excellent		50	50	45	40	----
Misc. buildings: firing ranges, good and excellent		----	----	45	40	40	average and good		45	45	40	35	35
low cost and average		----	----	40	35	35	low cost and fair		----	----	35	30	30
							Visitor centers, good and excellent		55	55	50	45	----
							average		50	50	45	40	40
							low cost		----	----	40	35	35

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OCCUPANCY	CLASS	A	B	C	D	S	OCCUPANCY	CLASS	A	B	C	D	S
<b>SECTIONS 17 &amp; 47, FARM BUILDINGS</b>							<b>SECTIONS 17 &amp; 47, FARM BUILDINGS (Continued)</b>						
Arenas, excellent		----	----	40	35	35	Implement, arch-rib buildings, good		----	----	----	30	30
good		----	----	35	30	30	average		----	----	----	25	25
average		----	----	30	25	25	low cost		----	----	----	20	20
cheap and low cost		----	----	20	15	15	implement/equipment buildings, good		----	----	30	25	25
Arena shelters, good		----	----	----	----	25	low cost and average		----	----	25	20	20
average		----	----	----	----	20	implement/equipment sheds, average		----	----	25	20	20
low cost		----	----	----	15	15	low cost		----	----	20	15	15
Barns, freestall and confinement, good and excellent		----	----	----	30	30	Individual livestock shelters, good and excel.		----	----	----	15	----
average		----	----	----	25	25	low cost and average		----	----	----	10	----
cheap and low cost		----	----	----	15	15	Labor dormitories, good		----	----	30	25	25
general purpose, good		----	----	35	30	30	average		----	----	25	20	20
average		----	----	30	25	25	low cost		----	----	20	15	----
low cost		----	----	20	15	15	Lean-tos, equestrian, average		----	----	----	25	25
special purpose, excellent		----	----	40	35	----	low cost		----	----	----	15	15
good		----	----	35	30	----	farm utility, good		----	----	----	20	20
low cost and average		----	----	30	25	----	low cost and average		----	----	----	15	15
Calving barn shed, good		----	----	----	20	20	Milkhouses and sheds, good		----	----	35	30	----
low cost and average		----	----	----	15	15	average		----	----	30	25	----
Commodity storage sheds, average		----	----	25	20	20	Potato storage buildings, good		----	----	30	25	25
Corncrib bins, good and excellent		----	----	----	15	----	average		----	----	25	20	20
low cost and average		----	----	----	10	----	cheap and low cost		----	----	20	15	15
Corncrib buildings, spaced board, average and good		----	----	----	20	----	Poultry, cage operation, enclosed/screened, good		----	----	30	25	25
wire mesh, good		----	----	----	20	----	average		----	----	25	20	20
average		----	----	----	15	----	cheap and low cost		----	----	20	15	15
Dairies/milking parlors, good and excellent		----	----	35	30	30	floor operation, breeder/broiler, turkey, good		----	----	25	20	20
average		----	----	30	25	25	average		----	----	20	15	15
low cost		----	----	20	15	15	cheap, low cost and fair		----	----	----	15	15
Feed handling and mixing, average		----	----	----	20	20	Sheep barns, average and good		----	----	----	25	25
Feeder barns/loafing sheds, good		----	----	----	20	20	sheds, good		----	----	----	25	25
low cost and average		----	----	----	15	15	average		----	----	----	20	20
Fruit-packing barns, average		----	----	30	25	25	cheap and low cost		----	----	----	15	15
Hay sheds/shelters, good		----	----	----	20	20	Stables, good		----	----	35	30	30
average		----	----	----	15	15	average		----	----	30	25	25
low cost		----	----	----	10	10	low cost		----	----	20	15	15
Hog barns, breeding, farrowing, good and excellent		----	----	35	30	30	high-value estate stables, excellent		----	----	50	45	----
average		----	----	30	25	25	good		----	----	45	40	----
cheap and low cost		----	----	20	15	15	low-cost and average		----	----	40	35	35
finishing, average		----	----	25	20	20	Tobacco barns, flue curing, average		----	----	25	20	20
cheap and low cost		----	----	20	15	15	air curing, average		----	----	----	25	----
nursery, good		----	----	35	30	30	low cost		----	----	----	20	----
average		----	----	30	25	25	Toolshed buildings, good		----	----	25	20	----
Hog sheds and modified sheds, average		----	----	25	20	20	average		----	----	----	15	----
cheap and low cost		----	----	20	15	15	low cost		----	----	----	10	----
Hunting shelters, good		----	----	----	15	----	Transient labor cabins, average		----	----	----	15	----
cheap, low cost and average		----	----	----	10	----	Utility/arch-rib buildings, good		----	----	25	25	25
							average		----	----	20	20	20
							low cost		----	----	15	15	15
							Utility buildings, farm/grain storage, very good		----	----	25	20	20
							good		----	----	25	20	15
							low cost and average		----	----	20	15	15

# LIFE EXPECTANCY GUIDELINES

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## TYPICAL BUILDING LIVES

OCCUPANCY	CLASS	A	B	C	D	S	OCCUPANCY	CLASS	A	B	C	D	S
<b>SECTIONS 17 &amp; 47, FARM BUILDINGS (Continued)</b>							<b>SECTIONS 17 &amp; 47, COMMERCIAL SHEDS AND UTILITY BUILDINGS (Continued)</b>						
Utility storage/loafing sheds, good		----	----	----	20	----	Lumber storage buildings, good		----	----	----	25	25
average		----	----	----	15	----	average		----	----	----	20	20
low cost		----	----	15	10	10	low cost		----	----	----	15	15
Vegetable storage buildings, good		----	----	----	35	----	Lumber storage sheds, good		----	----	----	25	20
low cost and fair		----	----	----	30	----	low cost and average		----	----	----	15	15
Grain elevator facilities		----	60	----	55	----	Manufacturing, light commercial utility, good		----	----	----	30	35
Silos		----	----	30	25	25	average		----	----	----	25	30
bunker silos, good		----	----	25	20	----	low cost		----	----	----	20	25
average		----	----	20	15	----	Material storage buildings, good		----	----	30	25	25
low cost		----	----	15	10	----	average		----	----	25	20	20
Shelters, misc. sheds and prefab. outbuildings, good		----	----	----	20	20	Material storage sheds, average		----	----	25	20	20
average		----	----	----	15	15	low cost		----	----	20	15	15
low cost		----	----	----	10	10	Material shelters, good		----	----	----	25	30
<b>COMMERCIAL SHEDS AND UTILITY BUILDINGS</b>							<b>SECTIONS 18 &amp; 48, ELEMENTARY AND SECONDARY SCHOOLS</b>						
Bag fertilizer storage, average		----	----	----	30	30	Schools, Complete plants,		----	----	----	40	----
Boat storage buildings, good		----	----	----	30	30	Daycare centers, good and excellent		----	----	45	40	35
average		----	----	----	25	25	low cost and average	45	45	45	40	35	35
low cost		----	----	----	20	20	Elementary, good and excellent	50	50	45	40	40	40
Boat storage sheds, good		----	----	----	20	20	average	45	45	45	40	40	40
low cost and average		----	----	----	15	15	low cost	----	----	40	35	35	35
Bulk fertilizer storage, average		----	----	35	30	30	Intermediate (junior high), good and excellent	50	50	45	40	40	40
Bulk oil storage, average		----	----	----	30	30	average	45	45	45	40	40	40
Cold storage buildings, good		----	----	40	35	35	low cost	----	----	40	35	35	35
average		----	----	35	30	30	High and alternative schools, good and excellent	50	50	45	40	40	40
low cost		----	----	30	25	25	average	45	45	45	40	40	40
Commodity warehouse, light commercial, good		----	----	35	30	30	low cost	----	----	40	35	35	35
average		----	----	30	25	25	Vocational schools, good and excellent	50	50	45	40	40	40
low cost		----	----	----	20	20	average	45	45	45	40	40	40
Controlled atmosphere storage, average		----	----	35	30	30	low cost	----	----	40	35	35	35
Cotton gin buildings, average		----	----	----	30	30	Administration buildings, excellent	55	55	50	45	----	----
low cost		----	----	----	25	25	good	50	50	45	40	40	40
Dehydrator buildings, average		----	----	35	30	30	average	45	45	45	40	40	40
Equipment shop buildings, good		----	----	35	30	30	low cost	45	45	40	35	35	35
average		----	----	30	25	25	Bookstores, good	----	----	45	40	----	----
Equipment sheds, good		----	----	30	25	25	average	45	45	40	35	35	35
average		----	----	25	20	20	low cost	40	40	35	30	30	30
Flathouse storage buildings, good		----	----	45	40	40	Classrooms and special learning, good and excellent	50	50	45	40	40	40
average		----	----	35	30	30	low cost and average	45	45	40	35	35	35
Golf cart storage buildings, good		----	----	----	35	30	cheap	----	----	35	30	30	30
average		----	----	----	30	25	Laboratories, good and excellent	50	50	45	40	40	40
Golf starter booths, excellent		----	----	40	35	----	low cost and average	45	45	40	35	35	35
good		----	----	35	30	25	Lecture, good and excellent	50	50	45	40	40	40
average		----	----	25	20	20	low cost and average	45	45	40	35	35	35
low cost		----	----	----	15	10							
Greenhouses, straight wall, very good and excellent		----	----	----	40	40							
good		----	----	----	35	35							
average		----	----	----	20	25							
fair		----	----	----	15	20							
cheap and low cost		----	----	----	10	15							
hoop structures, very good		----	----	----	35	35							
good		----	----	----	30	30							
average		----	----	----	20	15							
fair		----	----	----	10	10							
cheap and low cost		----	----	----	20	25							
Lath shade houses, average		----	----	----	20	25							
shade shelters, low cost and average		----	----	----	10	10							

# LIFE EXPECTANCY GUIDELINES

## TYPICAL BUILDING LIVES

OCCUPANCY	CLASS	A	B	C	D	S
<b>SECTIONS 18 &amp; 48, SCHOOL BUILDINGS (Continued)</b>						
Field houses, excellent		50	50	45	40	40
average and good		45	45	40	35	35
low cost		----	----	35	30	30
cheap		----	----	----	25	25
Fine arts buildings, excellent		----	----	45	----	----
average and good		45	45	40	35	35
low cost		----	----	35	30	30
Gymnasiums, excellent		50	50	45	40	----
average and good		45	45	40	35	35
cheap and low cost		----	----	35	30	30
Institutional greenhouses, very good and excellent		----	----	----	----	40
good		----	----	----	35	----
fair and average		----	----	----	25	30
low cost		----	----	----	20	25
Maintenance buildings, good		----	----	35	30	30
average		----	----	30	25	25
Manual arts buildings, average and good		45	45	40	35	35
low cost		----	----	35	30	30
Media centers, libraries, good and excellent		60	60	55	50	50
average		55	55	50	45	45
low cost		50	50	45	40	40
Multipurpose buildings, excellent		----	----	45	----	----
average and good		45	45	40	35	35
low cost		----	----	35	30	30
Natatoriums, average and good		45	45	40	35	35
low cost		----	----	35	30	30
Relocatable classrooms and offices, excellent		----	----	----	35	----
good		----	----	----	30	----
average		----	----	----	25	----
low cost		----	----	----	20	----
cheap		----	----	----	10	----
Restroom buildings, good and excellent		----	----	35	30	----
average		35	35	30	25	----
low cost		----	----	25	20	20
cheap		----	----	20	15	15
Shower buildings, good and excellent		----	----	35	30	----
average		35	35	30	25	25
low cost		----	----	25	20	20
cheap		----	----	20	15	15
<b>COLLEGES AND UNIVERSITIES</b>						
College level: entire school plant, excellent		60	60	55	50	----
good		60	60	50	45	45
average		50	50	45	40	40
low cost		----	----	40	35	35
Arts and crafts buildings, excellent		60	60	55	----	----
good		60	60	50	45	45
average		50	50	45	40	40
low cost		----	----	40	35	35
Classrooms, excellent		60	60	55	50	----
good		60	60	50	45	45
average		50	50	45	40	40
low cost		----	----	40	35	35

OCCUPANCY	CLASS	A	B	C	D	S
<b>SECTIONS 18 &amp; 48, SCHOOL BUILDINGS (Continued)</b>						
College library, good and excellent		60	60	55	50	50
average		55	55	50	45	45
low cost		50	50	45	40	40
College physical education, excellent		----	----	45	40	----
average and good		45	45	40	35	35
low cost		----	----	35	30	30
Commons, excellent		60	60	55	50	----
good		60	60	50	45	45
average		50	50	45	40	40
low cost		----	----	40	35	35
Lecture halls, excellent		----	----	55	----	----
good		60	60	50	45	45
average		50	50	45	40	40
Science buildings, excellent		60	60	55	50	----
good		60	60	50	45	45
average		50	50	45	40	40
low cost		50	50	40	35	35
Technical trades buildings, good		60	60	50	45	45
average		50	50	45	40	40
low cost		----	----	40	35	35
<b>SECTION 64, MISCELLANEOUS BUILDINGS</b>						
Car and truck washes, automatic, excellent		----	----	30	30	30
good		----	----	30	25	30
average		----	----	25	20	25
low cost		----	----	20	20	20
drive-thru and self-serve, good		----	----	30	25	30
average		----	----	25	20	25
low cost		----	----	20	15	20
canopies, very good and excellent		----	----	30	30	30
good		----	----	25	25	25
fair and average		----	----	20	20	20
cheap and low cost		----	----	15	15	15
Greenhouses, residential, good		----	----	----	35	40
average		----	----	----	25	30
low cost		----	----	----	15	20
Solar rooms, excellent		----	----	----	45	50
good		----	----	----	40	45
average		----	----	----	35	40
low cost		----	----	----	30	35
Service stations, excellent		----	----	25	25	25
good		----	----	25	20	20
average		----	----	20	20	20
cheap and low cost		----	----	----	15	15
Service station food booths, good		----	----	----	----	25
low cost and average		----	----	----	----	20
Toll and guard booths, excellent		----	----	----	----	25
good		----	----	----	----	20
average		----	----	----	----	15
low cost		----	----	----	----	10
Miscellaneous prefabricated buildings		----	----	----	10 to 20 years	----

# LIFE EXPECTANCY GUIDELINES

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## REPLACEABLE COMPONENTS

When capitalizing the income of investment properties, it is necessary to include in the expenses an annual reserve for the replacement of various components which have a shorter life than the building as a whole (see Section 81). To estimate the annual reserve for replacement of a component, divide the estimated years of life into the total cost of the component. The following guide gives the most typical of such items and an estimated life under standard applications in years for each, subdivided by quality. Individual component lives can have a wide range depending on the loads and conditions placed on them, the method of installation, and appropriate maintenance and warranties. Lives may be shortened under severe requirements due to heavy or continuous wear, transient tenancy, corrosive contact and/or atmospheric conditions, high humidity, etc., or lengthened under very light usage, mild circumstances, protective coatings, etc. See pages 2 and 3 for further discussion. Costs for the various components may be selected from appropriate tables throughout the manual. The allocation of a component cost over its expected service life can also be used in establishing reserves for condominium or owners' association budgets or sinking funds, etc., and in the evaluation of life-cycle costing for use in the component selection or design alternative process (value engineering), for financial planning, energy analysis or audits, etc. For those items not listed, select the life for a component which has similar characteristics, modifying as necessary. For long-lived items use the typical life of the building or an appropriate extended life.

COMPONENT	LOW	AVG	GOOD	EXCL	COMPONENT	LOW	AVG	GOOD	EXCL
<b>APPLIANCES</b>					<b>HEATING, VENTILATING AND AIR CONDITIONING</b>				
Major appliances, residential	10	12	15	18	Electric heaters, radiant	10	15	20	25
Garage door openers	9	11	13	15	baseboard	13	16	20	24
Garbage disposers, washing machines	6	8	10	12	heating rods	3	4	5	7
Home electronics	5	7	9	12	Forced-air heat and heat pumps	10	12	14	16
Radio-intercom, paging systems	12	15	19	24	Heat recovery ventilator, residential	10	13	17	20
Telephone, antenna, dish systems	9	10	11	12	Hot water or steam heat	17	21	25	30
Vacuum-cleaning system	12	13	15	17	Heating and combined cooling plants	12	15	19	24
For multiresidential use, deduct from above	2	3	4	5	Package heating and cooling	5	8	13	20
For commercial-grade appliances, add	2	2	2	3	Refrigerated air conditioning, central	10	13	16	20
<b>FLOOR COVERING</b>					Package refrigeration	5	7	10	15
Access (computer) floor	10	12	15	18	Refrigerated coolers, window	7	9	11	14
Carpet and pad	4	5	7	10	Solar-heating systems	5	7	10	15
Carpet tiles	5	6	8	10	Unit heaters and thru-wall units	8	10	14	18
Ceramic, quarry, precast terrazzo tile/pavers	35	40	45	50	Wall or floor furnaces	10	13	16	20
Floor sealer	2	3	5	7	Evaporative coolers	5	8	12	15
Indoor-outdoor carpet	3	5	7	10	Exhaust and ventilating fans	7	13	19	25
Laminates	15	18	22	25	Air ducts, galvanized steel	17	20	25	30
Linoleum	10	15	20	25	aluminum	15	19	25	32
Rubber mats or artificial turf	3	4	5	6	fiberglass	14	17	22	28
Stone, slate, marble, granite, etc.	40	45	50	55	duct insulation	12	15	19	24
Terrazzo, bonded or epoxy	25	32	40	50	Ancillary items:				
Vinyl composition tile or sheet	7	10	14	19	Controls, electric or electronic	9	11	13	16
Vinyl or rubber tile or sheet	12	15	19	24	pneumatic	14	16	18	20
Wood flooring, hardwoods	35	40	45	50	Compressors	3	4	5	7
softwoods	20	25	30	35	Fans and motors	14	16	18	20
<b>MISCELLANEOUS INTERIOR</b>					Heating and cooling coils	10	12	14	17
Acoustical ceiling tiles or panels	10	15	20	25	Humidifiers and air washers	11	13	15	18
Built-in lockers, mail boxes, etc.	12	15	20	25	Circulation piping	25	27	30	33
Cabinets, laminates, particle board	15	18	21	25	piping insulation	13	15	17	20
wood	20	25	30	35	Boilers	15	20	25	30
Countertops, laminates	10	15	20	25	Industrial	16	20	25	31
solid materials	20	25	30	35	Stokers and burners	12	14	17	21
stone	40	45	50	55	Refrigeration machines, reciprocating	10	13	16	20
Doors, hollow core	18	20	22	25	absorption or centrifugal	16	18	20	23
solid	25	32	40	50	Water-cooling towers	8	13	20	33
shower	5	9	15	25	Water evaporative condensers	9	12	15	20
hardware	8	10	12	14	<b>ELECTRICAL</b>				
Drapery	6	8	10	12	Composite, fixtures and wire, residential	23	28	34	42
multiresidential	2	4	6	8	commercial	14	17	19	23
Partitions, demountable	16	20	25	30	Emergency generators	20	22	25	28
fixed	20	25	30	40	Light fixtures, residential	15	20	26	35
folding	8	10	12	15	commercial, all ceiling fans	7	10	14	20
Paint	7	10	12	15	Service wiring, residential	25	30	37	45
Paneling, most woods	12	16	20	25	commercial	18	20	22	25
Saunas	16	20	25	30	power wiring	20	23	26	30
Tile, glazed	20	25	35	45	Security alarm systems, residential	10	12	15	18
Vertical blinds	5	7	11	16	commercial	13	15	17	19
miniblinds, multiresidential	4	5	7	10	CCTV	4	5	6	7
Walk-in coolers	10	12	15	18					
Wallpapers, carpet tiles, etc.	5	8	11	16					
<b>CONVEYING SYSTEMS</b>									
Elevators, escalators and chairlifts	18	20	23	26					
cable, closers, motors, controls	5	8	13	20					
Pneumatic tube system	12	13	15	17					
Dumbwaiter and dock levelers	13	16	20	25					



# LIFE EXPECTANCY GUIDELINES

## REPLACEABLE COMPONENTS

COMPONENT	LOW	AVG	GOOD	EXCL	COMPONENT	LOW	AVG	GOOD	EXCL
<b>Wood, Plastic &amp; Composites Wood (Green)</b>					<b>Special Construction (Green)</b>				
Sheathing	40	45	50	55	Solar hydronic panel	7	18	24	30
OSB-both sides	20	23	27	30	Photo-voltaic array, Grid-tied system	7	18	24	30
Medium density fiberboard, Low formaldehyde	40	45	50	55	Wind turbine generator	7	18	24	30
Plywood	45	50	55	60	Photo-voltaic integrated roof tile	20	27	33	40
Engineered I-Joist, Southern pine	40	45	50	55	Attic Fan, Solar-powered, Roof-mounted	15	18	22	25
Engineered laminated veneer lumber	40	45	50	55	<b>Plumbing &amp; Fixtures (Green)</b>				
Douglas fir	40	45	50	55	Reverse Osmosis/Deionization water purification system	4	6	8	10
Particle board core, Low formaldehyde, Melamine-coated	45	50	55	60	Faucet	8	10	11	13
Structural plastic framing, Recycled content	35	40	45	50	Faucet aerator	2	3	4	5
<b>Thermal &amp; Moisture Protection Insulation (Green)</b>					Showerhead	5	8	11	13
Reflective roofing					Urinal, Waterless	10	13	17	20
Galvalume steel, painted	10	20	30	40	Urinal, Low-consumption	10	13	17	20
Elastomeric membrane	10	13	17	20	Tankless water heater	10	13	17	20
Rubber slate tile	35	40	45	50	Insulation, Pipe	8	10	13	15
Siding					Fiberglass	8	10	13	15
Barn wood, Pine	20	22	23	25	Rubber	8	10	13	15
Western red cedar	35	40	45	50	Polyethylene	8	10	13	15
Insulation					<b>HVAC (Green)</b>				
Batt, Foil-faced	15	18	22	25	High-efficiency gas furnace	15	18	22	25
Blanket, Unfaced	15	18	22	25	Heat pump, Geothermal				
Blown-in	15	18	22	25	Forced Air	15	20	25	30
Spray-on foam, Polycyrene	15	17	21	23	Hydronic	15	20	25	30
<b>Door &amp; Window Openings (Green)</b>					Hybrid hydronic	15	20	25	30
Skylight					Horizontal ground loop system	30	37	44	50
Solar tube	10	15	20	25	Radiant floor loop system	30	37	54	50
Skyroof	12	18	22	25	Fan				
Skylight	12	18	22	25	Exhaust	7	13	19	25
Windows	20	27	34	40	Ceiling	4	9	13	18
<b>Finishes (Green)</b>					Water heater				
Sealer	2	3	4	5	Natural gas	6	9	11	14
Paint	3	4	5	7	Electric	6	9	11	14
Primer	4	5	6	7	High-efficiency boiler	20	27	34	40
Wood finish	4	5	6	7	<b>Electrical Lighting (Green)</b>				
Flooring					Occupancy sensor	6	8	10	12
Bamboo	10	13	17	20	Occupancy switch	15	18	22	25
Carpet	4	5	7	11	Lighting control	8	10	13	15
Cork	5	8	11	14	Light fixture				
Rubber	12	15	19	24	Ceiling	20	25	30	35
Wood	20	25	30	40	Wall scone	10	15	20	25
Wallpaper	7	8	11	15	Chandelier	35	45	55	65
Tile	20	25	35	45	Track	10	15	20	25
<b>Specialties (Green)</b>					Exterior	10	15	20	25
Pellet Stove	5	8	12	15	Floodlight, Exterior, Solar-powered	15	18	22	25
Automatic high-efficiency hand dryer	4	6	8	10	<b>Exterior Improvements Site Work/Landscaping (Green)</b>				
Awning					Paving				
Aluminum, Baked-enamel finish	7	10	13	16	Brick	10	13	16	20
Standard vinyl	4	6	8	10	Granite	60	65	75	80
Custom acrylic fabric	3	5	6	7	Rain barrel - 10 to 55 Gal.	8	10	13	16
Dishwasher	5	7	10	12	Rainwater storage tank, plastic	30	32	33	34
Washer	5	9	14	18	Cistern	30	37	45	55
Dryer	5	12	15	13	Trees, Shrubs	7	20	30	40
Refrigerator	5	7	10	13					

# LIFE EXPECTANCY GUIDELINES

COMPONENT	LOW	AVG	GOOD	EXCL	COMPONENT	LOW	AVG	GOOD	EXCL
<b>PLUMBING</b>					<b>SITE IMPROVEMENTS (Continued)</b>				
Composite, fixtures and pipe, residential	12	17	24	33	Culverts, concrete	30	34	36	40
commercial	15	19	24	30	steel	10	14	18	25
Plumbing fixtures	17	20	25	30	Curbing, concrete	15	19	21	25
enameled steel and water fountains	5	7	10	14	Flagpole	16	20	25	30
fiberglass	10	13	16	20	Fencing, chain link and security gates	13	15	17	20
Faucets and valves, softeners and purifiers	8	10	13	16	masonry walls	20	25	30	35
Water heaters, residential	3	5	7	12	vinyl	12	14	16	18
commercial	8	11	15	20	wood, including stock corrals	6	8	10	12
Pumps, sump, well and waste water systems	8	10	12	15	wind screens	4	5	6	7
fire	16	20	24	30	Grating, steel	25	29	31	35
industrial and septic systems	11	15	20	27	Landscaping, decorative shrubs, hedges, etc.	7	10	14	20
Pipe, galvanized	12	16	22	30	trees, deciduous	30	35	40	47
copper	20	25	30	35	evergreen	20	25	32	40
plastic	15	20	25	33	Outdoor furniture	3	5	7	10
Sprinkler and fire protection systems	20	23	26	30	Outdoor lighting fixtures	10	13	16	20
residential smoke detectors	7	8	9	10	Parking lots and docks, bumpers and gates	3	4	5	7
smoke and heat detectors	7	8	9	10	guard rails	7	9	11	13
fire hose and misc. equip.	7	9	11	13	striping	1	2	3	4
Miscellaneous pumps, motors, controls	3	4	7	10	Paving, asphalt	5	5	11	17
<b>MISCELLANEOUS EXTERIOR</b>					reseal	4	5	6	7
Awnings and window screens	3	5	7	9	concrete/brick	10	13	16	20
Canopies and patio covers	12	14	16	19	unreinforced	8	11	15	17
Exterior paint, masonry and metal	3	4	5	7	flagstone	25	30	35	40
wood	7	10	12	15	gravel	3	5	7	10
sealers, silicone, etc.	1	2	3	5	granite	60	65	75	80
waterproofing, bituminous	8	10	12	14	Signs	8	10	12	14
Fireplaces, chimneys, masonry	35	40	47	55	Snow-melting systems	8	10	12	14
metal	20	25	30	35	Sprinklers, galvanized pipe	10	14	18	25
Shutters	3	4	5	7	plastic pipe	15	18	22	28
Sidings, aluminum, plywood and vinyl	15	20	25	35	controllers and pumping systems	8	9	11	13
wood lap and cement fiber	25	35	40	50	Stairway and decks, wood	7	9	12	15
hardboard	10	15	20	30	cement composition, composite and tropical hardwoods	12	15	20	25
masonry and masonry veneer	35	40	50	60	Swimming pool, residential, aboveground	2	5	10	15
steel panels	20	30	35	40	vinyl-lined, sand supported	10	15	20	30
stucco, natural	20	30	40	50	fiberglass	15	20	25	30
synthetic stucco	25	32	40	50	concrete, gunite	15	20	25	35
exterior insulation and finish system	20	30	45	50	replastering	10	12	15	18
Storefronts	18	20	22	25	mechanical equipment (spa, reduce by 50%)	4	5	7	10
entrance doors, automatic	7	10	14	20	vinyl liners	3	5	7	10
overhead and mall fronts	8	10	12	15	Swimming pool, commercial, concrete	15	20	25	30
Storm windows	8	10	12	14	stainless steel	25	30	35	40
<b>ROOFING</b>					mechanical equipment	10	12	15	20
Built-up tar and gravel	10	13	16	20	Spas, portable	3	5	8	12
Composition roll, mineral surface	8	10	13	16	in-ground	8	12	20	25
Composition shingles	12	16	22	30	Solar pool equipment	7	10	14	20
laminated	26	30	35	40	Synthetic sports surfaces	3	4	6	8
Elastomeric, single ply or modified bitumen	12	15	20	25	play yards	10	13	16	20
reinforced or fluid coat	25	30	35	42	Tennis court	18	20	22	25
Fiber cement shingles	12	15	20	25	asphalt/colored concrete resurfacing	3	4	5	7
Metal	13	20	30	45	nets	1	2	2	3
Simulated slate roofing	10	18	27	35	Underground sewers, water lines, wells	22	25	28	32
Slate or copper			50	60	<b>STORAGE TANKS</b>				
Tile, concrete or clay	30	36	42	50	Concrete tanks	30	37	45	55
Wood shakes	20	24	29	35	Galvanized steel, including feed bins	15	17	18	20
Wood shingles	16	20	24	30	Steel oil storage	25	27	28	30
Exposed insulation	19	20	22	24	Steel surface water storage	30	33	36	40
Polyethylene film sheet	1	2	3	4	Elevated steel tanks	30	33	36	40
Woven fiber canvas tarp	3	5	7	10	Underground steel, single wall	10	13	16	20
Fiberglass panels	10	15	20	30	double walled	25	28	31	35
Gutters and downspouts	10	15	20	30	fiber coated	25	28	31	35
Skylights, glass	15	18	21	25	Underground fiberglass	30	32	33	35
plastic	12	14	18	21	Wood	20	22	23	25
<b>SITE IMPROVEMENTS</b>					Steel pressure tanks	20	22	23	25
Bulkheads, concrete	30	34	36	40	Galvanized steel chemical storage	3	5	10	17
steel	25	29	31	35	Stainless steel chemical storage	15	19	24	30
wood	20	24	26	30	Polyethylene chemical storage	15	17	18	20
					Fiberglass chemical storage	15	17	18	20

# LIFE EXPECTANCY GUIDELINES

## FURNITURE, FIXTURES AND EQUIPMENT

Most of the following useful lives for depreciable assets other than buildings, by industry groups, are extracted from U.S. Treasury Department Internal Revenue Service Publication 946 titled "How To Depreciate Property". The midpoints of these ranges are listed under the Class Life system outlined in the "Table of Class Lives and Recovery Periods" Publication 946. They are presented here in alphabetical order for your convenience. For more complete descriptions or definitions, see Publication 534. See top of Page 12 and Pages 2 and 3 for further life expectancy and life range discussions.

Lives marked with an asterisk (\*) are not from the Internal Revenue Service publication, but are a composite of studies of equipment, bookkeeping practices and appraisers' opinions as compiled from a consensus of recognized trade groups, suppliers and other interested parties.

INDUSTRY GROUP	ASSET RANGE LIFE IN YEARS			INDUSTRY GROUP	ASSET RANGE LIFE IN YEARS		
Aerospace industry	8	10	12	Dairy products manufacturing	9.5	12	14.5
Agriculture, machinery and equipment	8	10	12	Data handling equipment, except computers	5	6	7
Animals, cattle, breeding or dairy	5.5	7	8.5	computers and terminals*	3	5	7
hogs, breeding	2.5	3	3.5	Distilling	9.5	12	14.5
horses, breeding or work	8	10	12	Electrical equipment manufacturing	8	10	12
sheep and goats, breeding	4	5	6	Electric utilities, hydraulic production	40	50	60
Cotton ginning	9.5	12	14.5	nuclear or combustion turbine production	16	20	24
Trees and vines, almonds, pecans, and walnuts*	----	40	----	nuclear fuel assemblies	4	5	6
apples, figs, and olives*	----	50	----	steam production	22.5	28	33.5
apricots, peaches, and nectarines*	----	20	----	transmission and distribution facilities	24	30	36
cherries, pears, and citrus*	----	40	----	Electronic equipment manufacturing	5	6	7
grapes, plums, and prunes*	----	35	----	semiconductor manufacturing equipment	----	5	----
Aircraft and all helicopters, except commercial aircraft	5	6	7	Fabricated metal products	9.5	12	14.5
commercial aircraft	9.5	12	14.5	special tools	2.5	3	3.5
Amusement and theme parks	10	12.5	15	Fishing equipment, excluding boats and barges*	----	4	----
Apparel and fabricated textile manufacturing	7	9	11	Food and beverage production	9.5	12	14.5
Automobile repair shops	8	10	12	special-handling devices	3	4	5
Bakeries and confectionery production	9.5	12	14.5	Fur processing	7	9	11
Barber and beauty shops	----	10	----	Gas utilities, distribution	28	35	42
Billboards	16	20	24	liquefied natural gas production	17.5	22	26.5
Brewery equipment	9.5	12	14.5	manufactured gas production	24	30	36
Cable television, headend facilities	9	11	13	natural gas production	11	14	17
microwave systems	7.5	9.5	11.5	natural gas-coal gasification production	14.5	18	21.5
program origination	7	9	11	pipelines and related storage	17.5	22	26.5
service and test	7	8.5	10	Glass and glass products	11	14	17
subscriber connection and distribution	8	10	12	special tools	2	2.5	3
Canneries and frozen food production	9.5	12	14.5	Grain and grain mill products manufacture	13.5	17	20.5
Cement manufacture	16	20	24	Gypsum products	12	15	18
Chemical and allied production	7.5	9.5	11.5	Hand tools*	----	5	----
Clay products manufacturing	12	15	18	Hospital furnishings and equipment*	7	10	15
Clocks and watches, manufacturing	8	10	12	magnetic resonance imaging	----	5	----
electronic instrumentation	5	6	7	Hotel and motel furnishings and equipment	8	10	12
Cold storage and ice-making equipment*	----	18	----	Industrial steam and electric generation	17.5	22	26.5
Cold storage warehouse equipment*	----	10	----	Information systems, computers and peripheral equipment	5	6	7
Condiments, manufacturing and processing*	----	10	----	Jewelry products and pens	9.5	12	14.5
Construction equipment, general construction	5	6	7	Knitwear and knit products	6	7.5	9
marine construction	5	6	7	Land improvements, sidewalks, roads, etc.	----	20	----
				Laundry equipment	8	10	12
				Leather and leather products	9	11	13

# LIFE EXPECTANCY GUIDELINES

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## FURNITURE, FIXTURES AND EQUIPMENT

INDUSTRY GROUP	ASSET RANGE LIFE IN YEARS			INDUSTRY GROUP	ASSET RANGE LIFE IN YEARS		
Logging, timber cutting	5	6	7	Railroads, machinery and equipment	11	14	17
Machinery manufacturing, except as otherwise listed	8	10	12	structures	24	30	36
Meatpacking	9.5	12	14.5	tracks	-----	10	-----
Medical and dental supply production	-----	9	-----	wharves and docks	16	20	24
Metalworking machinery manufacturing	8	10	12	Railroad transportation equipment manufacturing	9.5	12	14.5
Mining and quarrying	8	10	12	locomotive manufacturing	9	11.5	14
Motion picture and television production	9.5	12	14.5	Recreation and amusement	8	10	12
Motor transport, freight	6.5	8	9.5	Residential furniture*	7	10	12
general purpose trucks, light	3	4	5	multi-residential	2	3	5
heavy	5	6	7	Restaurant and bar equipment*	-----	10	-----
tractor units (over-the-road)	3	4	5	Restaurant equipment, fast foods*	-----	7	-----
trailers and trailer-mounted containers	5	6	7	Retail trades, fixtures and equipment	7	9	11
Motor transport, passenger	6.5	8	9.5	Rubber products manufacturing	11	14	17
automobiles, including taxis	2.5	3	3.5	special tools	3	4	5
buses	7	9	11	Sawmills, permanent	8	10	12
Motor vehicle and parts manufacturing	9.5	12	14.5	portable	5	6	7
special tools	2.5	3	3.5	Service establishments	7	9	11
Office furniture and equipment	8	10	12	Ship and boat building machinery and equipment	9.5	12	14.5
Optical lenses and instrument manufacturing	8	10	12	dry dock improvements	13	16	19
Paints and varnishes	7.5	9.5	11.5	special tools	5	6.5	8
Paper and pulp manufacturing	10.5	13	15.5	Soft drink manufacture and bottling	9.5	12	14.5
converted paper, paperboard and pulp	8	10	12	Steam production and distribution	22.5	28	33.5
Petroleum and natural gas, drilling, onshore	5	6	7	Stone products manufacturing	12	15	18
drilling, offshore	6	7.5	9	Sugar and sugar products manufacturing	14.5	18	21.5
exploration and production	11	14	17	Telephone, central office equipment	-----	18	-----
marketing	7	9	11	distribution	28	35	42
petroleum refining	13	16	19	station equipment	8	10	12
pipeline transportation	17.5	22	26.5	Textile products, including finishing and dyeing	7	9	11
Plastic products manufacturing	9	11	13	manufacture of nonwoven fabrics	8	10	12
special tools	3	3.5	4	manufacture of yarn, thread and woven fabrics	9	11	13
Plastics manufacturing	7.5	9.5	11.5	manufacture of textured yarns	6.5	8	9.5
Primary metals production, nonferrous and foundry				Theater equipment	8	10	12
products	11	14	17	Tobacco and tobacco products	12	15	18
special tools	5	6.5	8	Vegetable oil products	14.5	18	21.5
Primary steel mill products	12	15	18	Waste reduction and resource recovery	8	10	12
Printing and publishing	9	11	13	Water transportation	16	20	24
Professional and scientific instruments	8	10	12	vessels, barges and tugs	14.5	18	21.5
Radio and television, broadcasting	5	6	7	Water utilities	40	50	60
manufacturing*	-----	10	-----	Wharves, docks and piers	-----	20	-----
Railroad cars and locomotives	12	15	18	Wholesale trade fixtures and equipment	7	9	11
				Wood products and furniture manufacturing	8	10	12