

RESIDENTIAL DEPRECIATION GUIDE

Residential A thru SS															
Eff. Age	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
% Good	99	99	97	97	96	96	95	94	93	92	91	90	89	88	88
Eff. Age	16	17	18	19	20	21	22	23	24	25	26	27	28	30	*
% Good	87	85	84	83	82	81	80	78	77	77	75	75	72	70	*
Residential B and C															
Eff. Age	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
% Good	99	98	98	97	96	95	94	93	92	91	90	89	88	87	85
Eff. age	16	17	18	19	20	21	22	23	24	25	26	27	*		
% Good	84	83	81	80	79	78	77	75	74	72	71	70	*		
Residential D															
Eff. Age	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
% Good	99	98	97	96	95	94	93	92	90	89	88	87	85	84	83
Eff. Age	16	17	18	19	20	21	22	23	*						
% Good	81	80	78	76	75	73	72	70	*						
Residential E															
Eff. Age	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
% Good	99	98	97	96	94	93	92	90	89	87	86	85	83	81	77
Eff. Age	16	17	18	19	20	*									
% Good	75	73	72	71	70	*									
Residential F															
Eff. Age	1	2	3	4	5	6	7	8	9	10	11	12	*		
% Good	98	96	94	91	88	86	83	81	78	75	72	70	*		
<p>NOTE: Percent good values in this schedule are for average depreciation. Manual overrides should be provided for observed condition, effective age estimates, economic and functional obsolescence.</p> <p>* Observed condition is the preferred method for estimating depreciation. Diligent care must be used after this point.</p> <p style="text-align: center;">This schedule is to be used as a guide only.</p>															