

The Economic Life Chart below gives specific examples of various types of fixtures and equipment and the life expectancy of the asset.

Economic Life	Description	Examples
3	computers	Laptops, monitors, keyboards
	electronic equipment	DVD players, VCR
	scanners	point of sale scanners
5	passenger vehicles	
	security systems	metal detectors
	electric gas pumps	
	electric equipment	light fixtures
	canopy (s)	Canvas over vehicles at dealership
	cameras	
8	hand tools	
	office equipment	fax machine Scanners, printers, mail sorter Telephones, intercom system
	Medical/dental equipment	X ray machines, dental drilling tools
	signs	business sign
	tractor trailers	
	restaurant/retail equipment	cashier machine, ice makers
	ATM machines	
	pneumatic tubes	
10	vending machines	
	wreckers	F650
	gas pumps	
	car wash equipment	
	furniture	Desks, chairs, counters, shelves, cabinets
12	laundry equipment	
	theatre equipment	
	construction equipment	Forklifts, pallet trucks, dump trucks, utility trucks
	Excavation & road equipment	
15	Storage sheds	Only those that are leased all others are real property
	Play scape	
	industrial equipment	
	excavation equipment	
20	towers	
	cold storage	walk in freezer, coolers
	Piping	
30	billboards	
	artwork	Paintings, prints

DEPRECIATION

The District uses the following depreciation table when assets are identified with its original year and original cost.

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