

A MEMBER OF THE INSTITUTES

## DEPRECIATION



PERSONAL PROPERTY \& BUILDING MATERIALS


## INTRODUCTION

The Depreciation Guide document should be used as a general guide only; there are many variables which can affect an item's life expectancy that should be taken into consideration when determining actual cash value. Some items may devalue more rapidly due to consumer preferences or technological advancements.

For residential household and personal items, lifespan will vary depending on the quality of materials and workmanship, frequency of use or misuse, storage conditions and care.

Life expectancy of building components will vary depending on a range of environmental conditions, quality of materials, quality of installation, design, use and maintenance.

An item that is still in use and functional for its intended purpose should not be depreciated beyond $90 \%$.

The information provided herein was obtained and averaged from a variety of sources including but not limited to: manufacturers, repairers, builders and home inspector associations, and insurers.

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## CATEGORY TITLE:

APPLIANCES - MAJOR

| ITEM TITLE | YEARS/NOTES |
| :--- | :--- |
| Charbroiler - Gas | 18 |
| Dehumidifier | 10 |
| Dishwasher | 8 |
| Dryer - Electric | 12 |
| Dryer - Gas | 13 |
| Floor Polisher - Electric | 15 |
| Freezer - Chest, Upright | 10 |
| Garbage Disposal | 10 |
| Hand Dryer | 11 |
| Heater - Space | 15 |
| Ironers | 10 |
| Microwave Oven | 10 |
| Range Hood | 14 |
| Refrigerator | 15 |
| Refrigerator - Compact | 80 |
| Sewing Machine | 17 |
| Stoves, Ranges - Electric | 19 |
| Stoves, Ranges - Gas | 10 |


| CATEGORY TITLE: APPLIANCES - MAJOR |  |
| :--- | :---: |
| ITEM TITLE | YEARS/NOTES |
| Sump Pumps | 10 |
| Trash Compactor | 10 |
| Vacuum Cleaner - Home | 10 |
| Vacuum Cleaner - Office | 6 |
| Washer | 8 |
| Washer Dryer Combination | 8 |
| Water Heater - Electric, Gas, Oil | 10 |
| Water Heater - Tankless | 20 |
| Water Pumps | 10 |
| Wine Cooler - Built-in | 14 |

## category title: <br> APPLIANCES - MINOR

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Air Purifier | 12 |
| Air Washer | 17 |
| Blender, Mixer - Electric | 10 |
| Can Opener - Electric | 10 |
| Cappuccino Station | 12 |

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## category title: Appliances - MInor

| ITEM TITLE | YEARS/NOTES |
| :--- | :--- |
| Coffee Grinders | 5 |
| Coffee Maker | 10 |
| Fans - Electric | 10 |
| Food Processor | 12 |
| Frying Pan - Electric | 10 |
| Griddle | 11 |
| Hot Plates | 10 |
| Humidifier | 10 |
| Iron - Electric Including Steam | 10 |
| Knife Sharpener - Electric | 10 |
| Popcorn Popper | 10 |
| Rice Cooker | 8 |
| Roaster - Electric | 8 |
| Slow Cooker | 8 |
| Toaster | 8 |
| Toaster Oven | 8 |

## category title: Appliances - Minor

| ITEM TITLE | YEARS/NOTES |
| :--- | :---: |
| Vaporizer | 10 |
| Waffle Iron | 10 |
| Water Cooler |  |

CATEGORY TITLE:

## AUTOMOTIVE

| ITEM TITLE | YEARS/NOTES |
| :--- | :---: |
| Batteries | 3 |
| Convertible tops | 4 |
| Golf Cart | 72 |
| Paint Jobs | 7 |
| Radios, Accessories | 7 |
| Seat, Floor Coverings | 4 |
| Tires | 3 |
| Trailers | 20 |



## category title: <br> BABY ITEMS

ITEM TITLE
Baby and Infant Goods

## CATEGORY TITLE: <br> BASKETS \& HAMPERS

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Baskets \& Hampers | 18 |

## CATEGORY TITLE: <br> BEDDING

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Blankets - Cotton | 10 |
| Blankets - Electric | 10 |
| Blankets - Wool | 20 |
| Box Springs | 20 |
| Comforters | 10 |
| Mattress Covers, Pads | 5 |
| Mattresses | 20 |
| Pillow - Down | 12.5 |

## DEPRECIATION GUIDE

## CATEGORY TITLE: BEDDING

| ITEM TITLE | YEARS/NOTES |
| :--- | :---: |
| Pillow - Synthetic | 3 |
| Pillow Cases | 5 |
| Quilts | 20 |
| Sheets | 5 |
| Spreads | 5 |

## CATEGORY TITLE:

## BOOKS

| ITEM TITLE | YEARS/NOTES |
| :---: | :---: |
| Fiction and Non-Fiction | Use 60\% of replacement cost |
| Paperbacks | Use 50\% of replacement cost |
| Reference - General Knowledge | 25 |
| Reference - Science, Engineering | 5 |
| CATEGORY TITLE: <br> BUILDING MATERIALS |  |
| ITEM TITLE | YEARS/NOTES |
| Cabinets - Bathroom | 50 |
| Cabinets - Garage, Laundry | 50 |

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## DEPRECIATION GUIDE

## category title: building materials

| ITEM TITLE |  | YEARS/NOTES |
| :---: | :---: | :---: |
| Cabinets - Kitchen |  | 40 |
| Cabinets - Medicine |  | 25 |
| Caulking - Interior \& Exterior |  | 7.5 |
| Ceiling - Acoustical Tile |  | 25 |
| Chimney Cap - Concrete |  | 100 |
| Chimney Cap - Metal |  | 15 |
| Circuit Breaker |  | 30 |
| Closet Shelves |  | 70 |
| Countertop - Concrete |  | 50 |
| Countertop - Cultured Marble |  | 22 |
| Countertop - Laminate |  | 25 |
| Countertop - Natural Stone |  | 100 |
| Countertop - Tile |  | 100 |
| Countertop - Wood |  | 100 |
| Deck - Composite |  | 30 |
| Deck - Wood | Dry areas - 25; Wet areas - 15 |  |
| Diffusers, Grilles, Registers |  | 27 |
| Doors - Closet |  | 50 |

## DEPRECIATION GUIDE

## CATEGORY TITLE: BUILDING MATERIALS

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Doors - Exterior | 100 |
| Doors - French | 40 |
| Doors - Garage | 35 |
| Doors - Interior, Hollow | 25 |
| Doors - Interior, Solid Wood | 75 |
| Doors - Locks | 75 |
| Doors - Rollup | 12 |
| Doors - Screen | 17.5 |
| Doors - Weatherstripping | 35 |
| Dryer Vent - Flexible | 8 |
| Dryer Vent - Steel | 50 |
| Ductwork | 20 |
| Fire Alarm System | 25 |
| Fire Sprinkler System | 25 |
| Flex Gas Lines | 30 |
| Flooring - Engineered Wood | 50 |
| Flooring - Laminate | 20 |
| Flooring - Linoleum | 25 |

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## CATEGORY TITLE: BUILDING MATERIALS




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## CATEGORY TITLE: BUILDING MATERIALS



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## CAMERAS \& PHOTOGRAPHY

| ITEM TITLE | YEARS/NOTES |
| :---: | :---: |
| \$50 Or Less Cost New | 10 |
| Over \$50 Cost New | 20 |
| Photographic Supplies | Use $75 \%$ of replacement cost |
| CATEGORY TITLE: CARPETS \& RUGS |  |
| ITEM TITLE | YEARS/NOTES |
| \$12.96-\$20.95 Per Yard Cost New | 15 |
| \$20.96 Per Yard and Above Cost New | 17 |
| \$5.95 Per Yard Or Less Cost New | 7 |
| \$5.96-\$9.95 Per Yard Cost New | 10 |
| \$9.96-\$12.95 Per Yard Cost New | 12 |
| Area Rug | 12 |

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## CATEGORY TITLE:

## CLOTHING - CHILDREN'S

| ITEM TITLE | YEARS/NOTES |
| :---: | :---: |
| All Except Coats | 2 |
| Coats | 3 |
| Dresses | 2 |
| Hats, Bonnets | 1 |
| Jackets | 3 |
| Play Clothes | 1 |
| Shoes | 1 |
| Snow Suits | 2 |
| Suits | 2 |
| Undergarments | 1 |
| CATEGORY TITLE: <br> CLOTHING - MEN'S |  |
| ITEM TITLE | YEARS/NOTES |
| Bathing Suits | 2 |
| Boots | 2 |
| Caps | 5 |
| Formal Wear | 5 |

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## category title: clothing - men's




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## category title: clothing - men's

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Suits | 5 |
| Sweaters | 5 |
| Underwear | Use 50\% of replacement cost |
| Uniforms | 2 |
| Vests |  |

## CATEGORY TITLE:

## CLOTHING - WOMEN'S

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Aprons | 1 |
| Blouses | 3 |
| Boots | 4 |
| Bras | 3 |
| Cloth Coats | 5 |
| Coats, Jackets - Leather, Suede | 15 |
| Dresses | 5 |
| Evening Gowns | 5 |
| Fabric Pocketbooks | 2 |
| Fur Coats, Stoles | 15 |

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## DEPRECIATION GUIDE

## category title: clothing - women's



## DEPRECIATION GUIDE

PERSONAL PROPERTY \& BUILDING MATERIALS

## category title: clothing - women's

| ITEM TITLE | YEARS/NOTES |
| :--- | :---: |
| Socks | 1 |
| Suits | 5 |
| Sweaters |  |
| Swim Wear |  |
| Underwear | Use 50\% of replacement cost |
| Uniforms | Use 50\% of replacement cost |
| Wedding Gowns |  |

CATEGORY TITLE:

## DECORATIVE ITEMS

| ITEM TITLE | YEARS/NOTES |
| :--- | :---: |
| Artificial Flowers and Fruits | Use 25\% of replacement cost |
| Candles - Unused | Use comparative replacement cost value |
| Decorations - Holiday | Use 10\% of replacement cost |
| Houseplants | Use 50\% of replacement cost |
| Lithograph Prints | Use 10\% of replacement cost |
| Oil Paintings | Use commercial value |

## category title: decorative items

| ITEM TITLE | YEARS/NOTES |
| :--- | :---: |
| Ornaments, Decoration | Use 75\% of replacement cost |
| Pillow - Accent | Use commercial value |
| Vases |  |

## CATEGORY TITLE:

## DRAPERIES \& AWNINGS

| ITEM TITLE | YEARS/NOTES |
| :--- | :---: |
| Awnings - Cloth | 5 |
| Curtains | 5 |
| Draperies | 10 |
| Shades | 10 |
| Traverse Rods | 20 |
| Venetian Blinds | 20 |

## CATEGORY TITLE:

## ELECTRONICS

| ITEM TITLE | YEARS/NOTES |
| :---: | :---: |
| CB Radios | No depreciation if loss occurs within one year of purchase date, then not less than $1 \%$ per month from date of purchase to date of loss |
| DVD, Blu-ray Player | 10 |
| DVR | 10 |
| GPS |  |
| Mobile Telephone - Apple | Depreciate 25\% immediately after purchase, then $3 \%$ per month |
| Mobile Telephone - Blackberry | Depreciate 30\% immediately after purchase, then $4 \%$ per month |
| Mobile Telephone-Google | Depreciate 30\% immediately after purchase, then $4 \%$ per month |
| Mobile Telephone - HTC | Depreciate 30\% immediately after purchase, then $4 \%$ per month |
| Mobile Telephone - LG | Depreciate 30\% immediately after purchase, then $4 \%$ per month |
| Mobile Telephone - Samsung | Depreciate 30\% immediately after purchase, then $4 \%$ per month |
| Phonograph - Hi-Fi, Stereo | 15 |
| Radio - Console, Portable, Table | 10 |
| Recorders - Tape, Wire | 10 |

## category title: electronics

| ITEM TITLE | YEARS/NOTES |
| :--- | :---: |
| Stereo Receivers | 15 |
| Stereo Speakers | 20 |
| Stereo, CD Player |  |
| Telephone - Answering Machine | 5 |
| Television - Color |  |
| Television - High Definition | Use replacement cost |
| Television Antenna | 10 |
| Television Tower | 12 |
| Video Camcorder |  |
| Video Game Console |  |

## Category title: <br> FOOD SUPPLIES

## ITEM TITLE

## YEARS/NOTES

Beverages and Staples

Canned - Commercial, Home

Use replacement cost

Use replacement cost or equivalent commercial value, whichever is less


## DEPRECIATION GUIDE

PERSONAL PROPERTY \& BUILDING MATERIALS

## CATEGORY TITLE:

## FURNITURE

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Bentwood Chairs - Rattan, Wicker | 5 |
| Bookcases | 20 |
| Camel Saddle - Footstools | 20 |
| Card Tables, Chairs - Heavy, | 10 |
| Chrome, Plastic | 5 |
| Desks and Tables | 50 |
| Lawn - Aluminum Or Steel | 5 |
| Lawn - Fabric | 20 |
| Lawn - Redwood | 30 |
| Lawn - Wrought Iron | 10 |
| Leather Furniture | 20 |
| Metal Bed Frame | 50 |
| Ordinary Wood - Chrome, Plastic | 15 |
| Slipcovers | 50 |
| Solid Wood | 10 |
| Upholstered Furniture | 50 |
| Vibrator Chair - Mechanism Only | 10 |

## category title:

## HOBBIES \& SPORTING GOODS

| ITEM TITLE | YEARS/NOTES |
| :--- | :--- |
| Archery Equipment | 15 |
| Athletic Equipment |  |
| Badminton Equipment | 5 |
| Baseball Equipment |  |
| Basketball Equipment |  |
| Bicycles | 5 |
| Billiard Balls | 10 |
| Billiard Cue Sticks |  |
| Billiard Tables | 5 |
| Binoculars |  |
| Boating Equipment and Supplies |  |
| Boats |  |
| Bowling Balls |  |
| Camping Equipment |  |
| Cards - Playing |  |
| Chess Sets |  |
| Coin Collection |  |

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## CATEGORY TITLE: HOBBIES \& SPORTING GOODS



## CATEGORY TITLE: HOBBIES \& SPORTING GOODS

| ITEM TITLE | YEARS/NOTES |
| :--- | :---: |
| Surf Board | 6 |
| Swimming Gear | 3 |
| Table Tennis Equipment | 3 |
| Tennis Rackets | 5 |
| Tennis Table | 5 |
| Volleyball Equipment | 5 |
| Wrestling Gear |  |

CATEGORY TITLE:

## HOME FIXTURES

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Accessible, ADA products | 80 |
| Cast Iron Bathtub | 100 |
| Doorbell | 20 |
| Faucet | 20 |
| Garage Door Opener | 15 |
| Jacuzzi Tub | 30 |
| Lighting Fixtures | 40 |
| Shower and Tub Module | 35 |

## DEPRECIATION GUIDE

## category title: home furnitures

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Shower Door | 25 |
| Showerhead | 50 |
| Shut-off Valve | 20 |
| Sink - Acrylic | 50 |
| Sink - Soapstone | 100 |
| Sink - Stainless Steel | 15 |
| Toilet | 50 |

CATEGORY TITLE:
HOME TECHNOLOGY

| ITEM TITLE | YEARS/NOTES |
| :--- | :---: |
| Audio System - Built In | 20 |
| Chair Lift | 10 |
| Home Automation System | 30 |
| Intercom | 20 |
| Robot Vacuum | 4 |
| Satellite Dish | 4 |
| Security System | 7 |
| Smoke Alarm | 12 |


| CATEGORY TITLE: HOME TECHNOLOGY |  |
| :---: | :---: |
| ITEM TITLE | YEARS/NOTES |
| Solar Panel Batteries | 8 |
| Solar Panels | 25 |
| Whole House Vacuum System | 20 |
| Wireless Home Network | 25 |

## CATEGORY TITLE:

## HVAC

| ITEM TITLE | YEARS/NOTES |
| :--- | :---: |
| Air Conditioners - Central | 15 |
| Air Conditioners - Window | 10 |
| Boiler - Cast Iron | 30 |
| Boiler - Electric | 15 |
| Boiler - Steel | 25 |
| Dampers | 20 |
| Evaporative Cooler | 15 |
| Evaporative Cooler - Portable | 10 |
| Fans - Attic | 15 |
| Fans - Ceiling | 20 |
| Fans - Exhaust | 20 |

## DEPRECIATION GUIDE

## category title: hvac

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Fireplace - Gas | 20 |
| Furnaces - Coal, Gas \& Oil | 20 |
| Heat Pump - Air-to-Air | 15 |
| Heater - Gas, Electric | 13 |
| Heater - Hot Water or Steam | 20 |
| Thermostat | 35 |

## CATEGORY TITLE: <br> JEWELRY

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Bracelets | 20 |
| Broaches | 20 |
| Costume Jewelry | 5 |
| Cuff Links | 20 |
| Earrings | Use appraisal value |
| Necklaces | 20 |
| Other Jeweled, Precious Metal Items | 20 |
| Pins | 20 |
| Rings |  |

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## category title: jewelry

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Watches $-\$ 50$ or Less | 10 |
| Watches - More Than $\$ 50$ | 20 |

## CATEGORY TITLE:

## KITCHEN EQUIPMENT

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Cast Iron | 20 |
| Chests - Ice, Picnic | Use actual value or $90 \%$ of |
| China, Glassware | replacement cost, whichever is less |
| Copper | 20 |
| Everyday Dishware | 5 |
| Good Cutlery | 20 |
| Heavy Aluminum | 20 |
| Knife - Electric | 10 |
| Miscellaneous Utensils | 5 |
| Silverware - Plated | 20 |

## CATEGORY TITLE: KITCHEN EQUIPMENT

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Silverware - Stainless Steel | 20 |
| Silverware - Sterling | Use $90 \%$ of replacement cost |
| Stainless Steel | 20 |

CATEGORY TITLE:

## LAMPS

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Bulbs - Sun Lamp Only | 3 |
| Desk and Floor | 10 |
| Infrared, Sun | 15 |
| Shades | 5 |

## CATEGORY TITLE:

## LAWN \& GARDEN

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Barbeque Grills and Sets | 8 |
| Cloth Yard Goods | Use 90\% of replacement cost |
| Fencing - Chain Link | 30 |
| Fencing - Vinyl | 40 |

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## category title: Lawn \& Garden

| ITEM TITLE | YEARS/NOTES |
| :---: | :---: |
| Fencing - Wood | 15 |
| Fencing - Wrought Iron | 75 |
| Garden Tools | 10 |
| Hedge Clippers and Trimmers - Electric | 7 |
| Hose | 10 |
| Irrigation Valves | 15 |
| Ladders | 20 |
| Lawn Edgers | 7 |
| Lawn Rollers | 20 |
| Patio Umbrella | 3 |
| Power Mower | 5 |
| Push Mower | 10 |
| Riding Mower | 7 |
| Sprinkler | 10 |
| Wheelbarrow | 10 |

## category title: <br> LINENS



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## PERSONAL PROPERTY \& BUILDING MATERIALS

## CATEGORY TITLE:

MISCELLANEOUS ITEMS

| ITEM TITLE | YEARS/NOTES |  |
| :--- | ---: | :--- |
| Antiques | Use comparative replacement cost value |  |
| Aquariums |  | 20 |
| Barometer | Use 10\% of replacement cost |  |
| Bookends | Use 75\% of replacement cost |  |
| Boxes - Cigarette, Collar, Jewel | Use 50\% of replacement cost |  |
| Brick-A-Brac | Use actual value or 90\% of |  |
| Cards - Greeting | replacement cost, whichever is less |  |

## DEPRECIATION GUIDE

PERSONAL PROPERTY \& BUILDING MATERIALS

## category title: Miscellaneous items



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| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| $\$ 50-\$ 250$ Cost New | 10 |
| CD | Use 25\% of replacement cost |
| Music - Sheet, Book | Use 33\% of replacement cost |
| Music Boxes | 10 |
| Over \$250 Cost New, Including Pianos | 25 |
| Under \$50 Cost New | 5 |

## Category title: <br> OFFICE EQUIPMENT

| ITEM TITLE | YEARS/NOTES |
| :--- | :---: |
| Adding Machines | 10 |
| Addressing and Mailing Machines | 15 |
| Billing Machines | 8 |
| Binders, Loose-Leaf | 20 |
| Blueprint Machines | 15 |
| Bookkeeping Machines | 8 |
| Calculator | 10 |

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## CATEGORY TITLE: OFFICE EQUIPMENT

| ITEM TITLE | YEARS/NOTES |
| :---: | :---: |
| Cases - Book, Display | 20 |
| Check Perforators | 10 |
| Check Writers | 8 |
| Computer Accessories | 5 |
| Dictation Machines | 6 |
| Duplicating Machines | 10 |
| Folding, Sealing Machines | 10 |
| Lockers | 25 |
| Miscellaneous Office Furniture | 20 |
| Money Changing Machines | 10 |
| Office Cabinets | 20 |
| Office Filing Cases and Files | 20 |
| Personal Computers | 4 |
| Photocopiers | 12 |
| Printers - Ink-Jet | 5 |
| Printers - Laser-Jet | 10 |
| Safes, Vaults | 50 |
| Scales - Counter, Mail | 10 |

## CATEGORY TITLE: OFFICE EQUIPMENT

| ITEM TITLE | YEARS/NOTES |
| :--- | :---: |
| Telephones | 15 |
| Typewriter - Home | 20 |
| Typewriter - Office | 5 |
| Wastebasket - Leather | 5 |
| Wastebasket - Metal | 5 |
| Wastebasket - Plastic | 10 |
| Water Coolers | 5 |

CATEGORY TITLE:

## PERSONAL ITEMS

| ITEM TITLE | YEARS/NOTES |
| :--- | :---: |
| Barber Equipment | 10 |
| Billfold | Use 90\% of replacement cost |
| Brushes - Clothes, Hair | 5 |
| Cigarette Lighter |  |
| Cosmetics | 10 |
| Curling, Flat Iron |  |
| Dental Equipment |  |
| Dentures | 5 |

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## category title: personal items

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Desk and Writing Implements | 10 |
| Eye Glasses | 10 |
| Hair Dryer | 10 |
| Hand Vibrator - Electric Massage | 10 |
| Hearing Aid | 5 |
| Heating Pad | 10 |
| Medicines | 3 |
| Pocket Knife | 20 |
| Scales - Bathroom | 10 |
| Shaver - Electric | 10 |
| Smoking Pipes | 10 |
| Toiletries | Use $90 \%$ of replacement cost |
| Trophies, Awards | 25 |
| Wheelchair | 3 |
| Wigs, Hairpieces - \$100 - $\$ 250$ | 10 |
| Wigs, Hairpieces - Over \$250 | 20 |
| Wigs, Hairpieces - Under \$100 | 5 |

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PERSONAL PROPERTY \& BUILDING MATERIALS

## CATEGORY TITLE:

PET SUPPLIES

| ITEM TITLE | YEARS/NOTES |
| :--- | ---: |
| Pet Accessories | 5 |
| Pet Cages | 10 |

## CATEGORY TITLE:

## ROOFING

| ITEM TITLE | YEARS/NOTES |
| :--- | :---: |
| Asphalt Architectural Shingles | 30 |
| Asphalt Shingles 3-Tab | 20 |
| Clay or Concrete Tile | 100 |
| Copper | 75 |
| EPDM | 20 |
| Flat, Built-Up | 12 |
| Green | 40 |
| Metal | 35 |
| Modified Bitumen - Flat | 10 |
| Modified Bitumen - Sloped | 20 |
| Simulated Slate | 40 |
| Slate | 100 |

## CATEGORY TITLE: ROOFING

| ITEM TITLE | YEARS/NOTES |
| :--- | :---: |
| Sloped, Built-up | 30 |
| TPO |  |
| Wood Shingles | 15 |

CATEGORY TITLE:

## TOOLS

| ITEM TITLE | YEARS/NOTES |  |
| :--- | :---: | :---: |
| Diagnostic Tools | 15 |  |
| Manual | 20 |  |
| Power | 20 |  |
| Tool Box | 15 |  |
| Tool Chest | 10 |  |
| Electric Trains | 30 |  |
| Games | 10 |  |
| Miscellaneous Toys | 10 |  |
| Scooter, Tricycle |  | 2 |

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## CATEGORY TITLE: <br> VINYL RECORDS

| ITEM TITLE | YEARS/NOTES |
| :--- | :---: |
| 33RPM, 45RPM Stereo | Use $75 \%$ of replacement cost |
| 78 RPM Stereo | Use $33 \%$ of replacement cost |

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