

EXHIBIT H

Tax Commission Business Depreciation Tables

§2503. **Tables Ascertaining Economic Lives, Percent Good and Composite Multipliers of Business and Industrial Personal Property**

Table 2503.A
Suggested Guidelines For Ascertaining
Economic Lives of Business and Industrial
Personal Property

The following alphabetical list includes most of the principal activities and types of machinery and equipment used in business throughout this state. The years shown represent an estimate of the average economic life of the equipment as experienced by the particular business or industry. The actual economic life of the assets of the business under appraisal may be more or less than the guidelines shown. The assessor must use his best judgement, in consultation with the property owner, in establishing the economic life of the property under appraisal.

Business Activity/Type of Equipment	Average Economic Life In Years
Agricultural Machinery & Equipment	10
Aircraft & Aircraft Parts Mfg. M & E	12
Aluminum Industry M & E	20
Amusement Devices (Music, Pinball Mach., etc.)	12
Video Games	3
Video Poker Gaming Equipment	5
Apparel Mfg. M & E	20
Auto Repair M & E	10
Bakeries:	
Industrial (i.e. Moleum, Sunbeam Bread)	20
Commercial (i.e. Albertson's, Mom & Pop, etc.)	12
Banks	
Automatic Teller Machines (ATM's)	8
Furniture & Fixtures	12
Safety Deposit Boxes	25
Barber & Beauty Shops	10
Billboards, Poster Panels & Bulletin Boards	15
Bleach Mfg. M & E	12
Blueprinting, Photostating, Mimeographing & Lithographing (non - electronic)	10
Boat Molds (fiberglass)	8
Book Bindery	12
Bottling & Soft Drinks Mfg. M & E	20

GB-4 (2000)

EXHIBIT H

Tax Commission Business Depreciation Tables

Business Activity/Type of Equipment	Average Economic Life In Years
Bowling Lanes	12
Automatic Pinsetters & other M & E	10
Brewing & Distilling M & E	20
Butcher Shops	12
C.A.T.V. Equipment	
Cablevision Systems	10
Cabinet Shop M & E	12
Candy & Confections Mfg. M & E	12
Cannery M & E	20
Car Wash (5 min. & coin-op)	10
Cement, Clay & Brick Prods. Mfg. M & E	20
Chemical Industry M & E	15
Clothing Mfg. M & E	20
Cocktail & Beer Bars	10
Coin-op Machines	10
Computers	5
Concrete Products M & E	20
Construction M & E	
Cranes, Crawler	20
General Construction	10
Asphalt Plants	
Portable	10
Stationary	12
Land Clearing	10
Marine Construction	
Ships & Vessels	20
Pleasure Craft	12
Road Construction (heavy)	10
Rock Crushing	
Portable	10
Stationary	12
Sewer & Utilities	10
Well Drilling (other than O & G)	10
Container Mfg. M & E	20
Coolers (walk-in)	12
Copy Machines	8
Costumes (rental)	5
Cranes (crawler)	20

EXHIBIT H

Tax Commission Business Depreciation Tables

Business Activity/Type of Equipment	Average Economic Life In Years
Dairy Processing M & E	20
Dental Equipment	12
Department Store Furniture & Equipment	12
Dies & Molds	10
Dispensing Machinery (coin-op)	10
Distilling & Brewing M & E	20
Doctors, Dentists & Professional Equipment	12
Drug Store F & F	12
Dry Cleaning & Laundry M & E (Except coin-op)	12
(coin-op)	5
Electrical Generating Gas & Diesel	10
Steam	25
Electrical Mfg. M & E	15
Electrical Transmission & Distribution	25
Electronic Equipment	8
Electronic Mfg. Equipment	8
Feedmill M & E	12
Fertilizer Applicators	10
Fertilizer Mfg. M & E	8
Fiberglass Molds	8
Fish Processing M & E	20
Flour, Cereal & Grain Milling	20
Food Processing M & E	20
Forklifts Inside	12
Outside	10
Foundry M & E	20
Fruit Bins & Cargo Pallets	10
Gaming Equipment:	
Electronic, Slots or Computers	5
Mechanical, Slots	10
All Other Gaming Equipment	15
Casino Riverboats (See: Riverboat Casinos)	

GB-6 (2/97)

EXHIBIT H

Tax Commission Business Depreciation Tables

Business Activity/Type of Equipment	Average Economic Life In Years
Garage M & E	10
General Contractor M & E	10
Golf Carts	8
Golf Course Equipment	10
Golf Course Tractors	12
Greenhouse & Nursery M & E	10
Grocery Store F & F	12
Grocery Store Walk-In Coolers	12
Hardware Store F & F	12
Hatchery M & E	10
Health Spa Equipment	10
Hospital & Nursing Home Equipment	12
High Tech (Computer Driven) Equipment	5
Hotel F & F	10
Ice Cream Cabinets	10
Ice & Refrigeration M & E	20
Iron & Steel Industry M & E	25
Janitorial Service M & E	10
Jewelry Store F & F and Equipment	12
Key Duplication Equipment	10
Laboratory Equipment (Non-Electronic)	12
Landscaping M & E	10
Laundry & Dry Cleaning M & E (Except coin-op)	12
(Coin-op)	5
Leather Products Mfg. M & E	20
Libraries (Professional)	15
Lift Trucks (See: Forklifts)	

EXHIBIT H

Tax Commission Business Depreciation Tables

Business Activity/Type of Equipment	Average Economic Life In Years
Lumber & Wood Products Industry	
Logging M & E	10
Log Stackers	10
Pulp, Paper & Paperboard M & E	20
Plywood & Veneer M & E	20
Scarifying M & E	10
Sawmills	
Portable	12
Stationary	20
Shake & Shingle Mills	
Portable	12
Stationary	20
Machine Shop M & E (Maintenance)	12
Machine Shop M & E (Production)	20
Mailing Machines	10
Meat Packing M & E	12
Meat Processing M & E (Complex)	20
Medical Equipment	12
Metal Fabrication & Extrusion Mfg. M & E	20
Metal Sheet Fabrication	12
Mining, Milling & Quarry M & E	10
Mobile Yard Equipment	10
Mortuary Service Equipment	12
Motel Furniture & Equipment	10
Music Instruments (Rental)	8
Neon Signs	10
Newspaper M & E	
Press	15
Photographic	10
Computer	5
Other M & E	15
Nursing Home Equipment	12
Nursery & Greenhouse M & E	10
Office Computers	5
Office Copy Machines	8
Office Electronic Machines	8
Office F & F	15

EXHIBIT H

Tax Commission Business Depreciation Tables

Business Activity/Type of Equipment	Average Economic Life In Years
Office Machines (including electric)	10
Office Mailing Machines	10
Office Safes	25
Oilfield Rental Tanks	15
Outdoor Advertising Structures (See: Signs)	
Oxygen & Acetylene Tanks	25
P.A. Systems	10
Packing & Sorting M & E (Fruit, Vegetables, etc.)	12
Paint & Varnish Mfg. M & E	12
Pallets, Crates, Lugs, Bins, etc.	10
Petroleum Products Industry	
Bulk Station Equipment	25
Refining M & E	20
Service Station Equipment*	10
Photography Equipment	10
One-hour Photoprocessing Equipment	8
Plastic Illuminated Signs	10
Plumbing Shop Equipment	10
Plywood & Veneer Mfg. M & E	20
Pollution Control M & E	15
Pool Hall Equipment	12
Power & Generation M & E	
Gas & Diesel	10
Steam	25
Printing & Publishing Equipment (See: Newspaper)	
Professional Equipment	
Scientific, Doctors, Dentists, etc.	12
Libraries	15
Propane Tanks	25
Pulp & Paper Mfg. M & E	20
Radio & Television	
Broadcasting Equipment	10
C.A.T.V. (Cable Systems)	10
Radio - Telephone Equipment - 2-Way	10
Recording Equipment	8
Service & Repair Equipment	10
Towers	20

* 25 - 10000

EXHIBIT H

Tax Commission Business Depreciation Tables

Business Activity/Type of Equipment	Average Economic Life In Years
Rental Equipment	
Public U-Rent (except heavy equipment)	8
Tuxedos	5
Research & Development M & E	3
Restaurants, Soda Fountains & Drive-Ins	10
Retail Stores F & F	12
Riverboat Casinos	
Required to cruise	15
Dockside on a permanent basis	20
Rock Crushers (See: Construction)	
Sawmills (See: Lumber)	
Scaffolding (rental)	10
Search Lights	10
Service Station Equipment*	10
Sewer Construction Equipment	10
Sewing Equipment	12
Sheet Metal Fabrication	12
Shipbuilding (See: Construction)	
Shoes & Leather Products Mfg. M & E	20
Shipyards (See: Construction)	
Signs	
Bulletin Boards	15
Billboards	15
Neon	10
Plastic Illuminated	10
Poster Panels	15
Small Tools - perishable	5
Smelting M & E	20
Soft Drink Mfg. M & E (Batch)	20
Stores	
Retail	12
Wholesale	12
Sugar Cane Refining M & E	20
Supermarkets	
Cash Register Scanners	8
Walk-In Coolers	12

EXHIBIT H

Tax Commission Business Depreciation Tables

Business Activity/Type of Equipment	Average Economic Life In Years
Tavern & Bar Equipment	10
Telecommunications Equipment (electronic)	8
Telephone & Intercom Systems Electronic	8
Manual (non-electronic)	10
Television & Radio (See: Radio)	
Textile, Tent & Awning Mfg. M & E	20
Theater Projection Equipment	15
F & F	15
Tire Recapping Equipment	12
Toilets, Portable	12
Tuxedo Rental	5
Unlicensed Vehicles	10
Upholstery Equipment	10
Vending Machines	10
Video Games	3
Video Poker Gaming Equipment	5
Warehouse Equipment	12
Water Systems	12
Welding Shop Equipment	12
Wholesale Stores	12
Winery Equipment	12
Woodworking Shop M & E	12
X-Ray Equipment	12

* If acquisition cost and age of service station equipment are not available, see Chapter 9, Table 907.B-2, for alternative assessment procedure.

EXHIBIT H

Tax Commission Business Depreciation Tables

Table 2503.B
Cost Indices

Year	Age	National Average 1926 = 100	January 1, 2001 = 100*
2001	1	1093.4	1.001
2000	2	1084.3	1.009
1999	3	1065.0	1.028
1998	4	1061.8	1.031
1997	5	1052.7	1.040
1996	6	1036.0	1.056
1995	7	1020.4	1.073
1994	8	985.0	1.111
1993	9	958.0	1.142
1992	10	939.8	1.165
1991	11	928.5	1.179
1990	12	910.2	1.202
1989	13	886.5	1.235
1988	14	841.4	1.301
1987	15	806.9	1.356
1986	16	795.4	1.376
1985	17	787.9	1.389
1984	18	776.4	1.410
1983	19	755.8	1.448
1982	20	742.4	1.474
1981	21	709.2	1.543
1980	22	642.8	1.703
1979	23	584.4	1.873
1978	24	534.7	2.047
1977	25	497.1	2.202
1976	26	472.1	2.318

*Reappraisal Date: January 1, 2001 = 1094.5 (Base Year)

EXHIBIT H

Tax Commission Business Depreciation Tables

Table 2503.C
Percent Good

Age	3 Yr	5 Yr	8 Yr	10 Yr	12 Yr	15 Yr	20 Yr	25 Yr
1	.70	.85	.90	.92	.94	.95	.97	.98
2	.49	.69	.79	.84	.87	.90	.93	.95
3	.34	.52	.67	.76	.80	.85	.90	.93
4	.20	.34	.54	.67	.73	.79	.86	.90
5		.23	.43	.58	.66	.73	.82	.87
6		.20	.33	.49	.58	.68	.78	.84
7			.26	.39	.50	.62	.74	.81
8			.22	.30	.43	.55	.70	.78
9			.20	.24	.36	.49	.65	.75
10				.21	.29	.43	.60	.71
11				.20	.24	.37	.55	.68
12					.22	.31	.50	.64
13					.20	.26	.45	.60
14						.23	.40	.56
15						.21	.35	.52
16						.20	.31	.48
17							.27	.44
18							.24	.39
19							.22	.34
20							.21	.30
21							.20	.26
22								.23
23								.21
24								.20
25								.20
26								.20

GB-13 (2/97)

EXHIBIT H

Tax Commission Business Depreciation Tables

Table 2503.D
Composite Multipliers
2002 (2003 Orleans Parish)

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

GB-14 (2002)