

**WILLIAMSON CAD**

**Present Value Factor Schedule**

TYPICAL LIFE EXPECTANCY IN YEARS AND WCAD ASSET CLARIFICATION

Life Expectancy	30	20	15	12	10	10	8	6	5	4	2	Vehicles						
Type Code	ME30	ME20	ME15	ME12	ME10	FF10	ME08	ME06	ME05	ME04	VT02	VE						
Year Acquired	Effective Age	RCNLD	RCNLD	RCNLD	RCNLD	RCNLD	RCNLD	RCNLD	RCNLD	RCNLD	NO TREND	NO TREND	NO TREND	Year Acquired				
2009	1	97%	97%	95%	94%	92%	89%	89%	77%	73%	68%	40%	80%	2009				
2008	2	96%	95%	91%	90%	85%	79%	79%	63%	57%	48%	20%	64%	2008				
2007	3	95%	92%	86%	84%	77%	69%	69%	50%	42%	30%	10%	51%	2007				
2006	4	94%	89%	82%	75%	68%	58%	58%	41%	30%	18%		41%	2006				
2005	5	93%	86%	77%	69%	60%	47%	47%	30%	19%	11%	DVD's Video tapes	33%	2005				
2004	6	92%	82%	71%	62%	52%	37%	37%	19%	15%	6%			26%	2004			
2003	7	91%	80%	67%	55%	44%	28%	28%	16%	11%			20%	2003				
2002	8	90%	76%	61%	49%	36%	23%	21%	11%				15%	2002				
2001	9	89%	75%	57%	42%	29%	19%	18%		Copiers Dies/Molds Fax Linens Phones: cell & system POS system Uniforms	Laptops Mainframes PC's Printers Scanners Servers		2001					
2000	10	88%	72%	52%	36%	23%	15%	15%								2000		
1999	11	87%	69%	48%	30%	19%	12%	12%								1999		
1998	12	86%	66%	43%	26%	16%										1998		
1997	13	85%	61%	37%	22%	13%										1997		
1996	14	84%	58%	32%	18%		Furn & Fixtures Pedicure chairs	Air Compressors Antennas ATM machines Band Saws Bank eqpt CNC machines Comm'l generators Drill Press (CNC) Hand Tools Rental Eqpt Satellite Dish Security eqpt Tanning beds Welding eqpt								1996		
1995	15	82%	55%	29%	15%													1995
1994	16	79%	52%	25%	13%													1994
1993	17	77%	50%	23%														1993
1992	18	73%	46%	22%	Forklifts	Conveyors												1992
1991	19	72%	41%	21%		Manlifts			Fitness eqpt								1991	
1990	20	69%	37%	21%		Fryers & Grills										1990		
1989	21	67%	32%	20%		Garage lifts										1989		
1988	22	64%	27%			Hydraspitters										1988		
1987	23	62%	26%		Backhoes	Lab eqpt										1987		
1986	24	59%				Loaders	Machine tools								1986			
1985	25	57%				Industrial generators	Portable bldgs								1985			
1984	26	54%				Rollers	Print Press								1984			
1983	27	52%					Rock Quarry Eq								1983			
1982	28	49%					Signs (not billboards)								1982			
1981	29	47%					Test eqpt								1981			
1980	30	45%					Towers								1980			
& PRIOR	& OLDER	42%					Vaults/safes								& PRIOR			
Web site: www.wcad.org	Billboards Firearms	For assets acquired prior to the year of the category's lowest percent good, use the category's lowest percent good. For example, an 8 yr asset acquired in 1990 would use 12% good to calculate the value.																
This document does not apply to Inventory items such as Parts, Raw Materials, Goods in Process, Finished Goods, Merchandise or Supplies																		