



**WILLIAMSON CAD
2018 Present Value Factor Schedule**

Web site:
www.wcad.org

| 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 | NO TREND | NO TREND | NO TREND | Year Acquired | |
| 2017 | 1 | 98% | 96% | 95% | 93% | 91% | 89% | 89% | 86% | 83% | 73% | 40% | 80% | 2017 |
| 2016 | 2 | 97% | 93% | 90% | 87% | 84% | 79% | 79% | 72% | 68% | 52% | 20% | 64% | 2016 |
| 2015 | 3 | 95% | 90% | 86% | 81% | 77% | 68% | 69% | 58% | 53% | 34% | 10% | 51% | 2015 |
| 2014 | 4 | 94% | 86% | 81% | 75% | 69% | 57% | 58% | 44% | 37% | 19% | | 41% | 2014 |
| 2013 | 5 | 92% | 82% | 77% | 70% | 62% | 48% | 48% | 34% | 26% | 8% | DVD's | 33% | 2013 |
| 2012 | 6 | 89% | 79% | 72% | 63% | 53% | 38% | 39% | 26% | 11% | | Video tapes | 26% | 2012 |
| 2011 | 7 | 87% | 75% | 68% | 56% | 45% | 31% | 32% | 12% | | | | 20% | 2011 |
| 2010 | 8 | 84% | 72% | 63% | 51% | 38% | 26% | 24% | | | | | 15% | 2010 |
| 2009 | 9 | 82% | 68% | 59% | 46% | 32% | 18% | 18% | | | | | | 2009 |
| 2008 | 10 | 79% | 64% | 54% | 39% | 26% | 13% | 13% | | | | | | 2008 |
| 2007 | 11 | 76% | 59% | 50% | 31% | 14% | | | | | | | | 2007 |
| 2006 | 12 | 74% | 55% | 44% | 27% | | | | | | | | | 2006 |
| 2005 | 13 | 71% | 51% | 39% | 15% | | | | | | | | | 2005 |
| 2004 | 14 | 69% | 47% | 35% | | | | | | | | | | 2004 |
| 2003 | 15 | 66% | 43% | 30% | | | | | | | | | | 2003 |
| 2002 | 16 | 62% | 39% | 20% | | | | | | | | | | 2002 |
| 2001 | 17 | 59% | 36% | | | | | | | | | | | 2001 |
| 2000 | 18 | 55% | 33% | | | | | | | | | | | 2000 |
| 1999 | 19 | 52% | 31% | | | | | | | | | | | 1999 |
| 1998 | 20 | 48% | 27% | | | | | | | | | | | 1998 |
| 1997 | 21 | 45% | 22% | | | | | | | | | | | 1997 |
| 1996 | 22 | 42% | | | | | | | | | | | | 1996 |
| 1995 | 23 | 39% | | | | | | | | | | | | 1995 |
| 1994 | 24 | 36% | | | | | | | | | | | | 1994 |
| 1993 | 25 | 33% | *Portable Bldgs | | | | | | | | | | | 1993 |
| 1992 | 26 | 30% | Batch plants | | | | | | | | | | | 1992 |
| 1991 | 27 | 28% | Mfg conveyors | | | | | | | | | | | 1991 |
| 1990 | 28 | 25% | Night & safety | | | | | | | | | | | 1990 |
| 1989 | 29 | 24% | deposit boxes | | | | | | | | | | | 1989 |
| 1988 | 30 | 23% | Tanks | | | | | | | | | | | 1988 |
| & PRIOR | & OLDER | 22% | Towers | | | | | | | | | | | & PRIOR |
| | | | Vaults/safes | | | | | | | | | | | |
| | | | 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 13% 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

*Portable Bldgs (semi-permanent) - moved an average of 3 to 5 times over their life ** Portable Construction site (smaller building) - moved an average of 12 to 15 times over their life