



**WILLIAMSON CAD  
2021 Present Value Factor Schedule**

Web site:  
[www.wcad.org](http://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	RCNLD	NO TREND	NO TREND	NO TREND	Year Acquired
2020	1	98%	96%	95%	93%	91%	89%	90%	86%	84%	73%	40%	80%	2020
2019	2	97%	93%	92%	88%	85%	80%	81%	74%	69%	53%	20%	64%	2019
2018	3	95%	90%	88%	83%	79%	70%	70%	60%	54%	35%	10%	51%	2018
2017	4	94%	86%	83%	77%	70%	59%	59%	45%	38%	20%		41%	2017
2016	5	92%	82%	77%	70%	62%	48%	48%	34%	26%	8%		33%	2016
2015	6	89%	79%	72%	63%	54%	39%	39%	26%	11%			26%	2015
2014	7	87%	75%	68%	56%	45%	31%	32%	12%				20%	2014
2013	8	84%	72%	62%	50%	37%	25%	24%					15%	2013
2012	9	82%	68%	57%	44%	31%	18%	18%		Copiers	Laptops			2012
2011	10	79%	63%	52%	38%	25%	13%	13%		Dies/Molds	PC's			2011
2010	11	76%	59%	45%	29%	14%				Fax	Printers			2010
2009	12	74%	55%	40%	24%					Servers	Scanners			2009
2008	13	71%	51%	36%	15%					Phones:	Mainframes			2008
2007	14	69%	47%	33%						cell & system	Linens			2007
2006	15	66%	43%	29%						POS system	Uniforms			2006
2005	16	62%	39%	20%										2005
2004	17	59%	36%											2004
2003	18	55%	33%											2003
2002	19	52%	31%											2002
2001	20	48%	27%											2001
2000	21	45%	22%											2000
1999	22	42%												1999
1998	23	39%												1998
1997	24	36%												1997
1996	25	33%	*Portable Bldgs											1996
1995	26	30%	Batch plants											1995
1994	27	27%	Mfg conveyors											1994
1993	28	25%	Night & safety											1993
1992	29	24%	deposit boxes											1992
1991	30	23%	Tanks											1991
& 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