



**WILLIAMSON CAD**  
**2023 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
2022	1	98%	97%	96%	95%	91%	89%	90%	86%	84%	74%	40%	80%	2022
2021	2	97%	93%	94%	93%	89%	84%	84%	77%	73%	53%	20%	64%	2021
2020	3	95%	91%	92%	90%	86%	76%	77%	65%	59%	35%	10%	51%	2020
2019	4	94%	87%	90%	83%	76%	63%	64%	49%	41%	20%		41%	2019
2018	5	92%	84%	85%	78%	68%	53%	54%	38%	29%	8%		33%	2018
2017	6	89%	80%	81%	71%	60%	43%	44%	30%	11%			26%	2017
2016	7	87%	77%	76%	64%	51%	35%	36%	12%				20%	2016
2015	8	84%	73%	69%	56%	41%	29%	26%					15%	2015
2014	9	82%	69%	63%	49%	34%	18%	18%						2014
2013	10	79%	64%	56%	41%	27%	13%	13%						2013
2012	11	76%	60%	50%	31%	14%								2012
2011	12	74%	55%	44%	27%									2011
2010	13	71%	51%	39%	15%									2010
2009	14	69%	47%	35%										2009
2008	15	66%	43%	30%										2008
2007	16	62%	39%	20%										2007
2006	17	59%	36%											2006
2005	18	55%	33%											2005
2004	19	52%	32%											2004
2003	20	48%	27%											2003
2002	21	46%	22%											2002
2001	22	42%												2001
2000	23	40%												2000
1999	24	36%												1999
1998	25	34%												1998
1997	26	30%												1997
1996	27	28%												1996
1995	28	25%												1995
1994	29	24%												1994
1993	30	23%												1993
& PRIOR	& OLDER	22%												& PRIOR

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