



## 30.50 Capital Asset Class and Location Code Tables

### 30.50.10

September 1, 2014

### Capital asset class codes and useful life schedule

30.50.10.a

#### Schedule A

This following schedule is for capital assets acquired in new condition. Refer to the Addendum to Schedule A (Subsection 30.50.10.b) for energy efficiency equipment and products.

Major Group	Class Code	Descriptive Title	Useful Life
<b>A0</b>		<b>Land</b>	<b>Not Calculated</b>
	A100	Uplands	
	A200	Beds of Navigable Water	
	A300	Shorelands	
	A400	Tidelands	
	A500	Harbor Areas	
<b>01</b>		<b>Transportation Infrastructure (Modified Approach) Operated by the Department of Transportation</b>	<b>Not Calculated</b>
	0110	State Highway System	
<b>02</b>	<b>0200</b>	<b>Construction In Progress</b>	<b>Not Calculated</b>
<b>03</b>		<b>Art Collections, Library Reserve Collections, Museum and Historical Collections (Inexhaustible), and Intangible Assets with Indefinite Useful Lives</b>	<b>Not Calculated</b>
	0300	Art Collections, Library Reserve Collections, and Museum and Historical Collections (Inexhaustible)	
	0310	Intangible Assets with Indefinite Useful Lives (e.g. easements, mineral, timber, and water rights acquired separately from land, that have indefinite useful lives)	

**30**  
**Capital Assets**

**30.50.10**

<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
<b>04</b>		<b>Infrastructure (Depreciable)</b>	
	0420	Having a Useful Life of	20 Years
	0425	Having a Useful Life of:	25 Years
	0430	Having a Useful Life of:	30 Years
	0435	Having a Useful Life of:	35 Years
	0440	Having a Useful Life of:	40 Years
	0445	Having a Useful Life of:	45 Years
	0450	Having a Useful Life of:	50 Years
<b>05</b>		<b>Buildings/Components</b>	
	0505	Having a Useful Life of:	5 Years
	0510	Having a Useful Life of:	10 Years
	0515	Having a Useful Life of:	15 Years
	0520	Having a Useful Life of:	20 Years
	0524	Having a Useful Life of:	24 Years
	0525	Having a Useful Life of:	25 Years
	0527	Having a Useful Life of:	27 Years
	0530	Having a Useful Life of:	30 Years
	0535	Having a Useful Life of:	35 Years
	0540	Having a Useful Life of:	40 Years
	0545	Having a Useful Life of:	45 Years
	0550	Having a Useful Life of:	50 Years
<b>06</b>		<b>Improvements - Other Than Buildings (Includes Leasehold Improvements)</b>	
	0610	Having a Useful Life of:	3 Years
	0620	Having a Useful Life of:	5 Years
	0625	Having a Useful Life of:	8 Years
	0630	Having a Useful Life of:	10 Years
	0640	Having a Useful Life of:	15 Years
	0650	Having a Useful Life of:	20 Years
	0655	Having a Useful Life of:	25 Years
	0660	Having a Useful Life of:	30 Years
	0665	Having a Useful Life of:	35 Years
	0670	Having a Useful Life of:	40 Years
	0675	Having a Useful Life of:	45 Years
	0680	Having a Useful Life of:	50 Years

Major Group	Class Code	Descriptive Title	Useful Life
<b>07</b>		<b>Art Collections, Library Reserve Collections, and Museum and Historical Collections (Exhaustible) and Library Resources</b>	
	0703	Having a Useful Life of:	3 Years
	0705	Having a Useful Life of:	5 Years
	0708	Having a Useful Life of:	8 Years
	0710	Having a Useful Life of:	10 Years
	0715	Having a Useful Life of:	15 Years
	0720	Having a Useful Life of:	20 Years
	0725	Having a Useful Life of:	25 Years
	0730	Having a Useful Life of:	30 Years
	0735	Having a Useful Life of:	35 Years
	0740	Having a Useful Life of:	40 Years
	0745	Having a Useful Life of:	45 Years
	0750	Having a Useful Life of:	50 Years
<b>10</b>		<b>Weapons, Firearms, Signal Guns, and Accessories</b>	<b>5 Years</b>
	1005	Firearms and Accessories	
	1040	Chemical Weapons and Equipment	
	1095	Weapons, Miscellaneous (Signal Guns, Line-Throwing Equipment, Animal Control Devices, etc.)	
<b>13</b>		<b>Ammunition and Explosives Equipment</b>	<b>5 Years</b>
	1305	Ammunition, Reloading, and Gunsmithing Equipment	
	1350	Bomb Handling and Cryogenic Equipment	
	1375	Detonating Equipment	
<b>15</b>		<b>Aircraft, Fixed and Rotary Winged</b>	<b>6 Years</b>
	1510	Aircraft, Fixed Wing	
	1520	Aircraft, Rotary Winged	
<b>16</b>		<b>Aircraft Components and Accessories</b>	<b>5 Years</b>
	1680	Miscellaneous Aircraft Accessories and Components	

**30**  
**Capital Assets**

**30.50.10**

<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
<b>17</b>		<b>Aircraft Support Equipment</b>	<b>5 Years</b>
	1730	Aircraft Ground Servicing Equipment	
	1740	Airfield Specialized Trucks, Trailers, and Lighting Equipment	
<b>19</b>		<b>Marine Vessels, Barges, and Docks (All, except otherwise indicated)</b>	<b>40 Years</b>
	1901	Passenger Only Vessels (Ferry Boats)	25 Years
		<u>Passenger Vessel Components:</u>	
	1902	Having a Useful Life of:	20 Years
	1903	Having a Useful Life of:	15 Years
	1904	Having a Useful Life of:	10 Years
	1905	Having a Useful Life of:	5 Years
	1906	Having a Useful Life of:	3 Years
	1910	Vehicle/Passenger Vessels (Ferry Boats)	40 Years
		<u>Vehicle/Passenger Vessel Components:</u>	
	1911	Having a Useful Life of:	30 Years
	1912	Having a Useful Life of:	25 Years
	1913	Having a Useful Life of:	20 Years
	1914	Having a Useful Life of:	15 Years
	1915	Having a Useful Life of:	12 Years
	1916	Having a Useful Life of:	10 Years
	1917	Having a Useful Life of:	5 Years
	1920	Fishing Vessels	
	1925	Vessels, Special Service (Tugs, Fire Boats, Tenders)	
	1930	Barges, Cargo	
	1935	Barges and Lighters, Special Purpose	
	1940	Small Craft, Powered and Unpowered	6 Years
	1945	Pontoons and Floating Docks	
	1950	Floating Dry Docks	
	1990	Miscellaneous Vessels	

Major Group	Class Code	Descriptive Title	Useful Life
<b>20</b>		<b>Marine and Ship Equipment</b>	<b>5 Years</b>
	2010	Ship and Boat Propulsion Equipment	
	2030	Deck Winches, Hoists, etc.	
	2050	Buoys	
	2060	Commercial Fishing Equipment	
	2090	Marine and Ship Furnishings, Equipment, and Miscellaneous	
<b>22</b>		<b>Railroad Equipment</b>	<b>40 Years</b>
	2240	Railroad Boxcars - Grain	
	2245	Railroad Passenger and Power Cars	
<b>23</b>		<b>Motor Vehicles, Trailers, Cycles and Combat Vehicles (All, except otherwise indicated)</b>	
		<b>Vehicles (Autos, Vans, and Light Trucks) up to 10,000 lbs. GVW. Life is a function of the type of vehicle and the nature of vehicle use:</b>	
	2308	Having a Useful Life of:	3 Years
	2309	Having a Useful Life of:	4 Years
	2310	Having a Useful Life of:	5 Years
	2311	Having a Useful Life of:	6 Years
	2312	Having a Useful Life of:	7 Years
	2313	Having a Useful Life of:	8 Years
	2314	Having a Useful Life of:	9 Years
	2315	Having a Useful Life of:	10 Years
		<b>Vehicles, Medium and Heavy Duty (Trucks, Buses, and Special Purpose Vehicles) 10,000 lbs. GVW and over. Life is a function of the type of vehicle and the nature of the vehicle use:</b>	
	2320	Having a Useful Life of:	10 years
	2321	Having a Useful Life of:	11 years
	2322	Having a Useful Life of:	12 Years
	2323	Having a Useful Life of:	13 Years
	2324	Having a Useful Life of:	14 Years

**30**  
**Capital Assets**

**30.50.10**

<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
	2325	Having a Useful Life of:	15 Years
	2326	Having a Useful Life of:	20 Years
		<b>Trailers, Cycles and Combat Vehicles</b>	<b>5 Years</b>
	2330	Trailers, Cargo and Utility Including Semitrailers	
	2331	Trailers, Boat	
	2332	Trailers, Camp, Office, Mobile Home, etc.	
	2340	Motorcycles and Scooters	
	2350	Combat Vehicles, Tracked	
<b>24</b>		<b>Tractors: Crawler, Wheeled, and Track-Laying</b>	<b>10 Years</b>
	2410	Tractors, Crawler	
	2420	Tractors, Wheeled, Industrial	
	2421	Tractors, Wheeled, Farm-Type	
	2430	Tractors, Track-Laying (Snowcat, Snowmobile, Weasel, etc.)	
<b>25</b>		<b>Vehicular Equipment and Components</b>	<b>10 Years</b>
	2510	Cab, Body, and Frame Components	
	2530	Brake, Steering, Axle, and Wheel Assemblies	
	2540	Accessories (Canopies, Tool Boxes, Light Bars, etc.)	
	2590	Modifications (Cranes, Lifts, etc.)	
<b>28</b>		<b>Engines, Turbines, and Components</b>	<b>5 Years</b>
	2805	Engines, Gas, Automotive	
	2806	Engines, Gas, Marine	
	2807	Engines, Gas, Small Implement	
	2810	Engines, Aircraft	
	2815	Engines, Diesel, Automotive	
	2816	Engines, Diesel, Marine	
	2817	Engines, Diesel, Industrial	
	2830	Water Turbines/Water Wheels and Components	
	2835	Turbines, Jet Engines, Nonaircraft	
	2840	Turbines, Jet Engines, Aircraft	
	2850	Engines, Rotary, Gas and Components	
	2895	Engines, Miscellaneous and Components	

**30**  
**Capital Assets**

Major Group	Class Code	Descriptive Title	Useful Life
<b>29</b>		<b>Engine Components and Accessories</b>	<b>5 Years</b>
	2910	Fuel System Components, Gas	
	2940	Cleaners, Filters, and Strainers	
	2960	Engine Accessories, Diesel Heavy Equipment	
	2990	Engine Accessories, Nonaircraft Miscellaneous	
	2995	Engine Accessories, Aircraft Miscellaneous	
<b>30</b>		<b>Mechanically Powered Transmission Equipment</b>	<b>5 Years</b>
	3010	Torque Converters	
	3020	Gears, Pulleys, and Sprockets	
	3040	Power Transmission Equipment	
	3050	Hydraulic System Components	
<b>32</b>		<b>Woodworking Machinery and Equipment</b>	<b>5 Years</b>
	3210	Sawmill and Planing Mill Equipment	
	3220	Woodworking Machines	
	3230	Tools and Attachments for Woodworking Machinery	
<b>34</b>		<b>Metalworking Machinery and Welding Equipment</b>	<b>10 Years</b>
	3405	Saw and Filing Machines	
	3408	Machining Centers and Way-Type Machines	
	3410	Electrical and Ultrasonic Erosion Machines	
	3411	Boring and Broaching Machines	
	3413	Drilling and Tapping Machines	
	3414	Gear Cutting and Finishing Machines	
	3415	Grinding and Finishing Machines	
	3416	Lathes, Metalworking	
	3417	Milling Machines	
	3418	Planers and Shapers	
	3419	Miscellaneous Machine Tools and Accessories	
	3422	Rolling Mills and Drawing Machines	
	3424	Metal Heat Treating and Nonthermal Treating Equipment	
	3426	Metal Finishing Equipment	
	3431	Electric Welding Equipment and Accessories	
	3432	Welding Equipment, Engine Driven	
	3433	Gas Welding, Heat Cutting, and Metalizing Equipment	

**30**  
**Capital Assets**

**30.50.10**

<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
	3438	Miscellaneous Welding Equipment and Accessories	
	3439	Miscellaneous Welding, Soldering, and Brazing Equipment	
	3441	Bending and Forming Machines	
	3442	Hydraulic, Pneumatic, and Mechanical Presses – Power and Manual	
	3445	Punching and Shearing Machines	
	3446	Forging Machinery and Hammers	
	3447	Wire and Metal Ribbon Forming Machines	
	3448	Riveting Machines, Power Operated	
	3450	Machine Tools, Portable and Secondary	
	3455	Cutting Tools, for Machine Tools	
	3460	Machine Tool Accessories	
	3465	Production Jigs, Fixtures, and Templates	
	3470	Machine Shop Sets, Kits and Outfits	
<b>35</b>		<b>Services and Trade Equipment – Laundry, Shoe, Sewing, Packaging, etc.</b>	<b>5 Years</b>
	3510	Laundry and Dry Cleaning Equipment	
	3520	Shoe Repair Equipment	
	3530	Industrial Sewing Machine	
	3540	Wrapping and Packaging Machinery	
	3550	Vending Machines	
	3551	Parking Meters, Turnstiles, and Fare Recording Devices	
	3590	Beauty and Barber Shop Equipment	
	3591	Plastic Laminating Presses	
	3595	Specialized Plastic Working Machines	
<b>36</b>		<b>Special Industrial Machinery – Food, Printing, Logging, Textile, etc.</b>	<b>6 Years</b>
	3605	Food Cannery Machinery and Equipment	
	3610	Printing Equipment	
	3611	Duplicating Equipment/Copy Equipment	
	3612	Binding Equipment	
	3625	Textile Industries Machinery	
	3655	Gas Generating Aero Dispensing Systems, Fixed or Mobile	
	3680	Foundry Machinery and Related Equipment	
	3694	Clean Work Station, Controlled Environment Equipment	
	3695	Specialized Logging Equipment	



Major Group	Class Code	Descriptive Title	Useful Life
<b>37</b>		<b>Agricultural Machinery and Equipment – Farm, Fishery, Pest Control, Garden, Irrigation, etc.</b>	<b>12 Years</b>
	3710	Soil Preparation Equipment	
	3720	Harvesting Equipment	
	3730	Dairy and Livestock Equipment	
	3731	Poultry Equipment	
	3732	Fish Hatchery Equipment	
	3740	Pest, Disease, and Frost Control Equipment	
	3750	Garden Implements (Mowers, Hedgers, etc.)	
	3751	Gardening Tools	
	3752	Irrigation Equipment – Sprinklers, Pipe, and Accessories	
	3755	Forestry Planting Tools	
	3770	Animal Furnishings and Equipment – Saddles, etc.	
<b>38</b>		<b>Construction, Mining, and Highway Maintenance Equipment</b>	<b>6 Years</b>
	3805	Earth Moving and Excavating Equipment	
	3810	Cranes and Crane Shovels	
	3815	Crane and Crane Shovel Attachments	
	3820	Mining, Quarrying, and Rock Drilling Equipment	
	3821	Rock Crushing Equipment	
	3825	Road Clearing and Cleaning Equipment	
	3826	Traffic Safety Devices	
	3827	Pavement Marking Equipment and Accessories	
	3828	Weed Burners and Brush Control Equipment	
	3830	Construction and Maintenance Equipment Attachments	
	3895	Miscellaneous Construction Equipment	
<b>39</b>		<b>Materials Handling Equipment</b>	<b>5 Years</b>
	3910	Conveyors	
	3920	Materials Handling Equipment, Not self-propelled	
	3930	Materials Handling Equipment, Warehouse Type, Self-Propelled	
	3940	Blocks, Tackle, Rigging, and Slings	
	3950	Winches, Hoists, Cranes, and Derricks	
	3960	Elevators and Escalators	
	3990	Miscellaneous Materials Handling Equipment	

30  
Capital Assets

30.50.10

Major Group	Class Code	Descriptive Title	Useful Life
<b>41</b>		<b>Refrigeration and Air Conditioning Equipment, Components and Accessories</b>	<b>13 Years</b>
	4110	Refrigeration Units and Accessories, Commercial	
	4111	Refrigeration Units and Accessories, Scientific	
	4112	Refrigeration Units and Accessories, Household	
	4119	Air Conditioning, Heating, and Ventilation Systems, Commercial	
	4120	Air Conditioning Units and Accessories, Commercial and Industrial	
	4121	Air Conditioning Units and Accessories, Household	
	4123	Air Conditioning Units and Accessories, Marine	
	4130	Refrigeration and Air Conditioning Plants and Components	
	4140	Fans and Air Circulators, Nonindustrial	
	4141	Industrial Fan and Blower Equipment	
<b>42</b>		<b>Fire Fighting Tools and Equipment</b>	<b>5 Years</b>
	4210	Fire Fighting Tools and Equipment	
	4211	Fire Extinguishers and Accessories	
	4220	Marine Life Saving Equipment	
	4221	Marine Diving and Salvage Apparatus and Equipment	
	4240	Safety and Rescue Equipment (Excluding Eye and Face Protection and Clothing)	
	4241	Safety and Rescue Equipment – Breathing Apparatus	
	4242	Safety and Rescue Equipment, Eye and Face Protectors	
<b>43</b>		<b>Pumps and Compressors</b>	<b>5 Years</b>
	4310	Compressors, Mounted and Unmounted	
	4320	Power and Hand Pumps	
	4330	Centrifugals, Separators, and Pressure and Vacuum Filters (Non-laboratory)	
<b>44</b>		<b>Furnaces, Steam Plants, Driers, and Air Purification Equipment</b>	<b>13 Years</b>
	4410	Industrial Boilers	
	4420	Heat Exchangers and Steam Condensers	
	4430	Industrial Furnaces, Kilns, Lehrs, and Ovens	

<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
	4440	Driers, Dehydrators, and Anhydrators	
	4460	Air Purification Equipment	
	4465	Industrial Controls	
<b>45</b>		<b>Plumbing, Heating, and Sanitation Equipment</b>	<b>5 Years</b>
	4510	Plumbing Fixtures and Accessories	
	4515	Dispensers, All Types	
	4520	Space Heaters, Nonportable	
	4521	Space Heaters, Portable	
	4525	Water Heaters	
	4530	Fuel Burning Units and Accessories	
	4540	Miscellaneous Plumbing, Heating, and Sanitation Equipment	
<b>46</b>		<b>Water Purification and Sewage Treatment Equipment</b>	<b>5 Years</b>
	4610	Water Purification Equipment	
	4620	Water Distillation Equipment	
	4630	Sewage Treatment Equipment	
<b>49</b>		<b>Specialized Maintenance and Repair Shop Equipment</b>	<b>5 Years</b>
	4910	Motor Vehicle Maintenance and Repair Shop Equipment	
	4920	Aircraft Maintenance and Repair Shop Equipment	
	4925	Marine Maintenance and Repair Shop Specialized Equip.	
	4930	Lubrication Equipment and Accessories	
	4931	Fuel Dispensing Equipment and Accessories	
	4940	Miscellaneous Maintenance and Repair Shop Equipment	
<b>51</b>		<b>Hand Tools, Powered and Nonpowered</b>	<b>5 Years</b>
	5110	Hand Tools, Edged, Nonpowered	
	5120	Hand Tools, Nonedged, Nonpowered	
	5130	Hand Tools, Power Driven, Attachments	
	5136	Taps, Dies, and Collets – Hand and Machine	
	5140	Tool and Hardware Boxes	
	5180	Sets, Kits, and Outfits of Hand Tools	

**30**  
**Capital Assets**

**30.50.10**

<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
<b>52</b>		<b>Measuring Tools and Gauges</b>	<b>5 Years</b>
	5210	Measuring Tools, Craftsmen's	
	5220	Inspection Gauges and Precision Layout Tools	
<b>53</b>		<b>Hardware, Abrasives, Locks and Packing</b>	<b>5 Years</b>
	5335	Screening	
	5340	Key-Duplicating Machines	
<b>54</b>		<b>Prefabricated, Portable Structures, Buildings and Scaffolding</b>	<b>50 Years</b>
	5410	Prefabricated, Portable Structures, and Buildings	
	5420	Bridges, Fixed and Floating	
	5430	Storage Tanks	
	5440	Scaffolding Equipment and Ladders	
	5445	Prefabricated Tower Structures	
	5450	Miscellaneous Prefabricated Structures	
<b>58</b>		<b>Communication, Recording, Reproducing, and Detection Equipment</b>	<b>7 Years</b>
	5805	Telephone and Telegraph Equipment, and Cell Phones	
	5810	Communications Security Equipment and Components	
	5815	Teletype and Facsimile Equipment	
	5820	Communications Equipment, Industrial and Commercial	
	5821	Radio and Television Communications Equipment, Airborne	
	5822	Communications Equipment, Public Safety: Audio and Video	
	5825	Radio Navigation Equipment, Nonairborne	
	5826	Radio Navigation Equipment, Airborne	
	5827	Global Navigation Satellite Systems (GPS – Global Positioning Systems)	
	5830	Intercommunications and Public Address Systems, Nonairborne	
	5831	Intercommunications and Public Address Systems, Airborne	
	5835	Sound Recording and Reproduction Equipment, Industrial and Professional (includes BETA, VHS, DVD, and Blu-ray Recorders; Video Cameras)	

Major Group	Class Code	Descriptive Title	Useful Life
	5840	Radar Equipment	
	5845	Underwater Sound Equipment and Accessories	
	5850	Audio Tape, Industrial and Professional	
	5851	Video Tape, Industrial and Professional	
	5855	Night Vision Equipment	
	5860	Stimulated Coherent Radiation Devices (Laser and Taser)	
	5865	Headsets, Handsets, Microphones, Speakers, etc.	
<b>59</b>		<b>Electrical and Electronic Components</b>	<b>5 Years</b>
	5940	Lugs, Terminals, and Terminal Strips, Electrical	
	5941	Boards, Terminal, Multi-application, Electronic	
<b>60</b>		<b>Fiber Optics Materials, Components, Assemblies, and Accessories</b>	<b>5 Years</b>
	6010	Fiber Optic Conductors	
	6030	Fiber Optic Devices	
	6070	Fiber Optic Accessories	
<b>61</b>		<b>Electric Wire, Power, and Distribution Equipment, Batteries, and Generators</b>	<b>5 Years</b>
	6105	Motors, Electrical	
	6110	Electrical Control Equipment Switchgear, Servomechanisms, etc.	
	6115	Generators and Generator Sets, Electrical	
	6118	Solar, Thermal, and Nuclear Power Equipment	
	6120	Transformers, Distribution and Power Station	
	6125	Converters, Electrical, Rotating	
	6130	Converters, Electrical, Nonrotating	
	6135	Batteries, Dry Cell	
	6141	Batteries, Wet Cell, Industrial and Electric Vehicles	
	6150	Miscellaneous Electric Power and Distribution Equipment	
<b>62</b>		<b>Lighting Fixtures and Lamps</b>	<b>5 Years</b>
	6210	Lighting Fixtures, Indoor	
	6211	Lighting Fixtures, Outdoor	
	6230	Portable Electric Lighting Equipment	
	6290	Flying Insect Control	

**30**  
**Capital Assets**

**30.50.10**

<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
<b>63</b>		<b>Alarm and Signal Systems</b>	<b>10 Years</b>
	6310	Traffic and Transit Signal Systems	
	6350	Alarm and Signal Systems, Commercial	
<b>65</b>		<b>Medical, Dental, and Veterinary Equipment</b>	<b>12 Years</b>
	6515	Medical and Surgical Instruments and Equipment	
	6516	Orthopedic Equipment	
	6517	Ophthalmological, Refraction, and Audiometry Equipment	
	6518	Veterinary Equipment	
	6520	Dental Instruments and Equipment	
	6525	X-ray Equipment, Medical, Dental, and Veterinary	
	6530	Hospital Equipment	
	6533	Patient Mobilization Aids	
	6534	Stretchers and Litters	
	6535	Sterilizing Equipment and Accessories	
	6540	Opticians Instruments and Equipment	
	6545	Medical Sets, Kits, and Outfits	
<b>66</b>		<b>Instruments and Laboratory Equipment</b>	<b>5 Years</b>
	6605	Navigational Instruments	
	6610	Flight Instruments	
	6615	Automatic Pilot Mechanisms and Airborne Gyro Components	
	6620	Engine Instruments	
	6625	Electrical Measuring and Testing Instruments (Ammeters, Voltmeters, etc.)	
	6626	Electronic Measuring and Testing Instruments	
	6630	Equipment, Instruments, and Devices, Laboratory	
	6635	Physical Properties Testing Equipment	
	6636	Environmental Chambers and Related Equipment	
	6640	Laboratory Supplies	
	6641	Laboratory Furniture	
	6643	Agriculture Laboratory and Field Testing Equipment	
	6645	Time Measuring Instruments (Clocks, Watches, and Movements)	
	6650	Optical Instruments, Laboratory	
	6651	Optical Devices, Binoculars, Telescopes, Infrared Viewers, and Rangefinders	

Major Group	Class Code	Descriptive Title	Useful Life
	6655	Geophysical and Astronomical Instruments	
	6660	Meteorological Instruments and Apparatus	
	6665	Hazard Detecting Instruments and Apparatus	
	6670	Scales and Balances, Commercial and Household	
	6671	Scales, Postal	
	6672	Scales and Balances, Laboratory	
	6675	Drafting, Surveying, and Mapping Instruments	
	6680	Liquid and Gas Flow, Liquid Level, and Mechanical Motion Measuring Instruments	
	6681	Speedometers and Tachometers	
	6682	Regulators and Gauges, Medical	
	6685	Pressure, Temperature, and Humidity Measuring and Controlling Instruments	
	6695	Combination and Miscellaneous Instruments	
<b>67</b>		<b>Photographic, Projecting, and Microfilm Equipment</b>	<b>6 Years</b>
	6710	Cameras, Motion Picture	
	6720	Cameras, Still Picture	
	6730	Photographic Projection Equipment	
	6740	Photographic Developing and Finishing Equipment	
	6750	Photographic Supplies	
	6760	Photographic Equipment and Accessories	
	6770	Films Processed for Commercial and Industrial Use	
	6780	Film Processing	
	6790	Micrographic Equipment	
	6791	Micrographic Supplies	
	6793	Micrographic Unitizing Equipment and Accessories	
<b>69</b>		<b>Training Aids and Devices</b>	<b>5 Years</b>
	6905	Multimedia Systems	
	6910	Training Aids, Medical	
	6911	Audiotape, Training	
	6914	Slides, Training	
	6918	Flight Training Aids and Devices	
	6920	Overhead Transparencies, Training	
	6921	Videotapes, DVDs, Blu-rays, Training	
	6925	Targets	

**30**  
**Capital Assets**

**30.50.10**

<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
	6930	Vehicle Training Aids and Devices	
	6935	Robots for Training	
	6940	Communications Training Devices, For The Handicapped	
	6950	Miscellaneous Training Aids and Devices	
<b>70</b>		<b>Information Technology (IT) Equipment</b>	
	7010	Main Frame Computer Systems	5 Years
	7011	Servers	5 Years
	7012	Desktop Computers (PCs)	4 Years
	7013	Laptops and Notebook Computers	4 Years
	7014	Tablets and Smart Phones	2 Years
	7015	Front End Communications Processors	7 Years
	7016	Data Processing Terminals	6 Years
	7017	Data Communications Equipment (Multiplexers, Modems, Routers, Hubs, and Switches)	6 Years
	7025	Input/Output and Storage Devices - Tape	6 Years
	7026	Input/Output and Storage Devices - Disk (Laser and Magnetic)	6 Years
	7027	Input/Output and Storage Devices - Other	5 Years
	7033	Multifunction Devices (Copier, Fax, Scanner, Printer)	5 Years
	7034	Plotters	5 Years
	7035	Other IT Accessorial Equipment and Components (Scanners, Data Displays, etc.)	5 Years
	7037	Monitors	5 Years
	7038	Laser Printers	6 Years
	7039	Impact and Other Printers	6 Years
	7042	Mini/Microcomputer Systems (Used primarily to control larger systems such as heating, A/C, etc.)	5 Years
	7060	Test and Monitor Equipment	5 Years
<b>71</b>		<b>Furniture, Fixtures, and Accessories</b>	<b>10 Years</b>
	7105	Household Furniture	
	7110	Office Furniture, Desk, Chairs, etc.	
	7111	Mail Room Furniture and Equipment	
	7112	School Furniture	
	7115	Hospital Furniture	
	7116	Furniture, Critical Environment (Prisons, etc.)	



<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
	7120	Furniture Fabrication and Repair Supplies	
	7125	Cabinets, Lockers, Bins, and Shelving	
	7126	Auditorium and Theater Furniture	
	7127	Library Furniture	
	7195	Miscellaneous Furniture and Fixtures	
<b>72</b>		<b>Household and Commercial Furnishings and Appliances</b>	<b>7 Years</b>
	7231	Awnings	
	7240	Containers, Utility, Commercial	
	7241	Containers, Utility, Household	
	7290	Miscellaneous Household and Commercial Furnishings and Appliances (Fireplace Sets, Hair Dryers, Washers, Dryers, Compactors, Sewing Machines, Irons, etc.)	
<b>73</b>		<b>Food Preparation and Serving Equipment</b>	<b>5 Years</b>
	7310	Food Cooking, Baking, and Warming Equipment, Commercial	
	7311	Food Cooking, Baking, and Warming Equipment, Household	
	7320	Kitchen Equipment and Appliances, Commercial	
	7321	Kitchen Equipment and Appliances, Household	
	7330	Kitchen Utensils	
	7352	Vacuum Containers and Chests	
<b>74</b>		<b>Office, Visible Record, and Word Processing Equipment</b>	<b>5 Years</b>
	7420	Accounting and Calculating Machines	
	7430	Typewriters and Office Type Composing Machines	
	7435	Word Processing Equipment and Accessories (Includes mini and micro computers specifically designed for Word Processing purposes)	
	7450	Office Type Sound Recording and Reproducing Machines	
	7460	Visible Records Equipment	
	7490	Miscellaneous Office Machines (Coin Counters, Collators, Cash Registers, etc.)	

**30**  
**Capital Assets**

**30.50.10**

<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
<b>77</b>		<b>Musical Instruments, Televisions, and Household Recordings</b>	<b>5 Years</b>
	7710	Musical Instruments	
	7720	Musical Instrument Parts and Accessories	
	7730	Television Sets, DVD Players, Blu-ray Players, and Video Cameras, (home type)	
	7740	Recordings, Entertainment	
	7742	Video Tapes, DVDs, Blu-rays, Entertainment	
<b>78</b>		<b>Recreational and Athletic Equipment and Toys</b>	<b>5 Years</b>
	7810	Athletic and Sporting Equipment	
	7820	Games, Toys, and Wheeled Goods	
	7830	Gymnastic Equipment	
	7831	Playground Equipment	
	7832	Game Room Equipment, Pool and Billiard Tables, and Bowling Equipment	
<b>79</b>		<b>Cleaning Equipment</b>	<b>5 Years</b>
	7910	Floor Polishers, Scrubbers, and Accessories	
	7912	Vacuum Cleaners, Carpet Sweepers, and Accessories	
<b>80</b>		<b>Computer Software, Land Use Rights, Patents, Trademarks, Copyrights, and Other Intangible Assets with Definite Useful Lives</b>	
		<u>Computer Software</u>	
	8010	Having a Useful Life of:	3 Years
	8011	Having a Useful Life of:	5 Years
	8012	Having a Useful Life of:	12 Years
	8013	Having a Useful Life of	15 Years
		<u>Land Use Rights</u>	
	8020	Having a Useful Life of	3 Years
	8021	Having a Useful Life of	5 Years
	8022	Having a Useful Life of	12 Years

**30**  
**Capital Assets**

<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
		<u>Patents, Trademarks, Copyrights</u>	
	8030	Having a Useful Life of	3 Years
	8031	Having a Useful Life of	5 Years
	8032	Having a Useful Life of	20 Years
	8033	Having a Useful Life of	25 Years
	8034	Having a Useful Life of	50 Years
		<u>Other Intangible Assets with Definite Useful Lives</u>	
	8040	Having a Useful Life of	3 Years
	8041	Having a Useful Life of	5 Years
	8042	Having a Useful Life of	12 Years
<b>83</b>		<b>Textile, Leather, Tents, and Flags</b>	<b>10 Years</b>
	8340	Tents, Tarpaulins, and Canvases	
	8345	Flags and Pennants	
<b>99</b>		<b>Signs, Arts and Crafts, and Church Equipment</b>	<b>5 Years</b>
	9905	Advertising Signs and Identification Plates	
	9906	Highway Signs	
	9909	Sign Making Machines and Accessories	
	9910	Arts and Crafts Supplies	
	9915	Collectors' Items	
	9925	Ecclesiastical Equipment	
	9930	Cemetery Equipment	

30.50.10.b

**Addendum to Schedule A – Energy Efficiency Equipment and Products**

The following schedule is based on the American Society of Heating, Refrigeration and Air-Conditioning Engineers (ASHRAE) and Northwest Power and Conservation Council standards. This separate useful life schedule is for energy efficiency equipment and products only.

Major Group	Class Code	Descriptive Title	Useful Life
41		<b>Refrigeration and Air Conditioning Equipment, Components and Accessories</b>	
	4110	<u>Refrigeration units and accessories, commercial</u> Chiller: reciprocating Chiller: centrifugal or absorption Condensers: air-cooled or evaporative	20 Years 23 Years 20 Years
	4119	<u>Air conditioning, heating, and ventilation systems, commercial</u> Coils: DX, water, steam Coils: electric Cooling tower: wood or galvanized metal Cooling tower: ceramic Window unit air conditioner Residential packaged or split PTAC Water cooled air conditioning Residential air to air heat pump Commercial air to air heat pump Commercial water to air heat pump Roof-top single-zone air conditioners Roof-top multi-zone air conditioners Gas or oil furnaces Unit heaters: gas or electric Unit heaters: hot water or steam Radiant heaters: electric Radiant heaters: hot water or steam Induction and fan coil units VAV and double-duct boxes Ductwork	20 Years 15 Years 22 Years 34 Years 10 Years 15 Years 15 Years 15 Years 15 Years 15 Years 19 Years 15 Years 15 Years 18 Years 13 Years 20 Years 13 Years 25 Years 27 Years 20 Years 30 Years
	4140	<u>Fans and air conditioners, nonindustrial</u> Fans: centrifugal Fans: axial	25 Years 20 Years

**30**  
**Capital Assets**

<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
		Fans: propeller	15 Years
		Ventilating: roof mounted	20 Years
<b>43</b>		<b>Pumps and Compressors</b>	
	4320	<u>Power and hand pumps</u>	
		Pumps: base mounted	20 Years
		Pumps: in-line or sump	15 Years
<b>44</b>		<b>Furnaces, Steam Plants, Driers, and Air Purification Equipment</b>	
	4410	<u>Industrial boilers</u>	
		Steel water-tube boiler	24 Years
		Steel fire-tube boiler	25 Years
		Cast iron boiler	35 Years
		Electric boiler	15 Years
		Burners	21 Years
	4420	<u>Heat exchangers and steam condensers</u>	
		HX shell and tube	24 Years
<b>61</b>		<b>Electric Wire, Power, and Distribution Equipment, Batteries, and Generators</b>	
	6105	<u>Motors, electrical</u>	
		Motors, electrical	18 Years
		Motor starters	17 Years
		Controls: pneumatic	20 Years
		Controls: electric	16 Years
		Controls: electronic	15 Years
		Valve actuators	10 Years
<b>62</b>		<b>Lighting Fixtures and Lamps</b>	
	6210	<u>Lighting fixtures, indoor</u>	
		Lighting fixtures, indoor	12 Years
		Lighting indoor controls	12 Years
	6211	<u>Lighting fixtures, outdoor</u>	
		Lighting fixtures, outdoor	12 Years
		Lighting outdoor controls	12 Years

**30.50.20**  
July 1, 2001

**Schedule B - Location (county) codes**

<u>County</u>	<u>Code</u>
Adams	01
Asotin	02
Benton	03
Chelan	04
Clallam	05
Clark	06
Columbia	07
Cowlitz	08
Douglas	09
Ferry	10
Franklin	11
Garfield	12
Grant	13
Grays Harbor	14
Island	15
Jefferson	16
King	17
Kitsap	18
Kittitas	19
Klickitat	20
Lewis	21
Lincoln	22
Mason	23
Okanogan	24
Pacific	25
Pend Oreille	26
Pierce	27
San Juan	28
Skagit	29
Skamania	30
Snohomish	31
Spokane	32
Stevens	33
Thurston	34
Wahkiakum	35
Walla Walla	36
Whatcom	37
Whitman	38
Yakima	39
Out-of-State	40