

Capital Asset Useful Life Chart

<u>Description</u>	<u>Subclass</u>	<u>Useful Life (years)</u>
Land	100	n/a
Land Improvements	101	n/a
Buildings	200	50
Building Additions	201	15
Building Renovations	202	15
Roofs	202	15
Improvements (other than buildings)	300	10
Various other Improvements	300	10 to 25
Machinery and Equipment		
Recreational Equipment	401	15
Audio/Visual	402	10
Communications Equipment	403	15
Business Machines	404	7
Copiers	404	5
Computer Equipment	405	5
Tools/Machinery	406	10
Security Equipment/Alarm Systems	407	10
Appliances (Kitchen & Laundry)	409	12
Kitchen Equipment	410	12
Heavy Equipment and Machinery	411	12
Furniture	412	20
Scientific/Hospital Equipment	414	10
Utility Equipment	415	20
Vehicles		
Buses	411	12
Vehicles (Other than Patrol)	413	8
Vehicles – Marked Patrol	417	3
Vehicles – Unmarked Patrol	418	6
Engineer Trucks	419	10
Infrastructure		
Water and Sewer Systems	600	70
Culverts	600	40
Roads	601	37
Bridges	603	50
Traffic Lights	605	20
Intangibles		
Computer Software	700	5