

**City of Bath
Depreciation
Tables
2022-2023**

		<i>Table 1*</i>	<i>Table 2</i>	<i>Table 3*</i>	<i>Table 4</i>	<i>Table 5</i>
Year acq.	Year #	M&E, F&F	M&E, F&F (used)	Office Equip	Office Equip (used)	Computer Equip
2022	0	100.0%	100%	100.0%	100%	100%
2021	1	104.5%	93%	105.5%	90%	83%
2020	2	105.1%	86%	94.8%	80%	66%
2019	3	97.0%	79%	85.6%	70%	49%
2018	4	91.6%	72%	75.5%	60%	32%
2017	5	85.5%	65%	63.9%	50%	15%
2016	6	77.8%	58%	51.1%	40%	15%
2015	7	67.9%	51%	38.8%	30%	15%
2014	8	59.1%	44%	39.3%	30%	15%
2013	9	50.4%	37%	39.4%	30%	15%
2012	10	41.2%	30%	40.3%	30%	15%
2011	11	42.3%	30%	41.3%	30%	15%
2010	12	43.7%	30%	41.2%	30%	15%
2009	13	43.4%	30%	42.4%	30%	15%
2008	14	44.6%	30%	43.8%	30%	15%
2007	15	46.3%	30%	45.6%	30%	15%
2006	16	48.9%	30%	47.4%	30%	15%
2005	17	51.1%	30%	50.1%	30%	15%
2004	18	55.0%	30%	51.4%	30%	15%
2003	19	56.9%	30%	52.1%	30%	15%
2002	20	57.8%	30%	52.3%	30%	15%
2001	21	58.2%	30%	52.7%	30%	15%
2000	22	58.7%	30%	53.6%	30%	15%
1999	23	59.7%	30%	53.7%	30%	15%
1998	24	59.9%	30%	54.1%	30%	15%
1997	25	60.4%	30%	54.8%	30%	15%
1996	26	61.4%	30%	55.6%	30%	15%
1995	27	62.4%	30%	57.3%	30%	15%
1994	28	64.6%	30%	58.7%	30%	15%
1993	29	66.4%	30%	60%	30%	15%
* Tables 1 and 3 are trended.						
This table reflects rounded percentages in the trended tables (1 & 3);						
actual calculated values may vary slightly from these due to rounding.						
For depreciation purposes, Bath considers items placed in service in the six months						
before or after the situs date (April 1) as items placed in service for the applicable April						
1 year (i.e. a mid-year convention).						

**Depreciation
Trending Factors
2022-2023**

Table 1 Trends						Table 3 Trends		
2121.1	0	1.00000		2022		1600.5	0	1.00000
1888.1	1	1.12340		2021		1458.5	1	1.09736
1736.4	2	1.22155		2020		1365.7	2	1.17193
1727.8	3	1.22763		2019		1350.8	3	1.18485
1667.7	4	1.27187		2018		1308.4	4	1.22325
1612.2	5	1.31566		2017		1272	5	1.25825
1580.9	6	1.34170		2016		1251.4	6	1.27897
1593.7	7	1.33093		2015		1252.4	7	1.27795
1578.8	8	1.34349		2014		1236.5	8	1.29438
1558.7	9	1.36081		2013		1221.8	9	1.30995
1545.9	10	1.37208		2012		1218.7	10	1.31328
1503.2	11	1.41106		2011		1190.9	11	1.34394
1457.4	12	1.45540		2010		1161.3	12	1.37820
1466.6	13	1.44627		2009		1164.3	13	1.37465
1427.3	14	1.48609		2008		1132.4	14	1.41337
1373.3	15	1.54453		2007		1096.7	15	1.45938
1302.3	16	1.62873		2006		1053.1	16	1.51980
1244.5	17	1.70438		2005		1012.4	17	1.58090
1157.3	18	1.83280		2004		957.7	18	1.67119
1118.6	19	1.89621		2003		933.6	19	1.71433
1100	20	1.92827		2002		922	20	1.73590
1093.4	21	1.93991		2001		918.5	21	1.74251
1084.3	22	1.95619		2000		910.7	22	1.75744
1065	23	1.99164		1999		896.1	23	1.78607
1061.8	24	1.99765		1998		894.2	24	1.78987
1052.7	25	2.01491		1997		887.1	25	1.80419
1036	26	2.04739		1996		876.8	26	1.82539
1020.4	27	2.07869		1995		863.1	27	1.85436
985	28	2.15340		1994		838.6	28	1.90854
958	29	2.21409		1993		818.1	29	1.95636
939.8	30	2.25697		1992		805.9	30	1.98598
928.5	31	2.28444		1991		798.7	31	2.00388
910.2	32	2.33037		1990		787.1	32	2.03341
886.5	33	2.39267		1989		768.3	33	2.08317
841.4	34	2.52092		1988		732.6	34	2.18468
806.9	35	2.62870		1987		712.2	35	2.24726
795.4	36	2.66671		1986		691.8	36	2.31353
787.9	37	2.69209		1985		683.05	37	2.34317
776.4	38	2.73197		1984		674.3	38	2.37357
755.8	39	2.80643		1983		657.85	39	2.43293
742.4	40	2.85709		1982		641.4	40	2.49532
709.2	41	2.99083		1981		603.6	41	2.65159
642.8	42	3.29978		1980		565.8	42	2.82874
584.4	43	3.62953		1979		524.2	43	3.05322
534.7	44	3.96690		1978		482.6	44	3.31641
503.4	45	4.21355		1977		459.4	45	3.48389
472.1	46	4.49290		1976		436.2	46	3.66919
				1975		405.05	47	3.95136
				1974		373.9		4.28056
* Prior years' trends are based on annual average cost index;								
current based on January of current yr cost index.								
Source: Marshall Valuation Service								