

HUD DEPRECIATION SCHEDULE

Component Description	Low	High
Storm Water Drainage		
Catch basins, inlets, culverts	50	50
Marine or stormwater bulkhead	35	35
Earthwork, swales, drainways, erosion controls	50	50
Storm drain lines	50	50
Stormwater mgmt ponds	50	50
Fountains, pond aerators	15	15
Access and Egress		
Security gate - lift arm	10	10
Security gate - rolling gate	15	15
Paving, Curbing and Parking		
Asphalt Pavement	25	25
Asphalt Seal Coat	5	5
Concrete Pavement	50	50
Curbing, Asphalt	25	25
Curbing, Concrete	50	50
Parking, Gravel Surfaced	15	15
Permeable Paving Systems (brick, concrete pavers)	30	30
Striping and Marking	15	15
Signage, Roadway / Parking	15	15
Carports, wood frame	30	30
Carports, metal frame	40	40
Flatwork (walks, plazas, terraces, patios)		
Asphalt	25	25
Concrete	50	50
Gravel	15	15
Permeable Paving (brick, concrete pavers)	30	30
Landscaping and Appurtenances		
Fencing, chain-link	40	40
Fencing, wood picket	15	20
Fencing, wood board (=>1"x 6")	20	25
Fencing, wrought Iron	60	60
Fencing, steel or aluminum	20	25
Fencing, concrete Masonry unit (CMU)	30	30
Fencing, PVC	15	20
Signage, Entrance/Monument	25	25
Mail Kiosk	15	20
Retaining Walls, heavy block (50-80 lb)	60	60
Retaining Walls, re-inforced concrete masonry unit (CMU)	40	40
Retaining Walls, treated timber	25	25
Storage sheds	30	30
Recreational Facilities		
Sport Court- asphalt	25	25

Sport Court- synthetic	15	20
Sport Court-hardwood	50	50
Tot Lot (playground equipment)	10	15
Tot Lot- loose ground cover	3	5
Pool Deck	15	15
Pool/Spa Plastic Liner	8	8
Pool/Spa pumps and equipment	10	10
Decks-treated lumber	20	20
Decks-composite	50	50
Site Utilities		
Site Utilities-Water		
Water Mains/Valves	50	50
Water Tower	50	50
Irrigation System	25	25
Site Utilities-Electric		
Electric distribution center	40	40
Electric distribution lines	40	40
Transformer	30	30
Emergency Generator	25	25
Solar Photovoltaic panels	15	15
Photovoltaic Inverters	10	10
Pole mounted lights	25	25
Ground lighting	10	10
Building Mounted Lighting	10	10
Building Mounted High Intensity Discharge (HID) Lighting	10	20
Site Utilities-Gas		
Gas Main	40	40
Gas Supply Lines	40	40
Site Propane, Storage & Distribution	35	35
Gas lights/fire pits	20	20
Site Utilities-Sewer		
Sanitary Sewer lines	50	50
Sanitary waste treatment system	40	40
Lift Station	50	50
Site Utilities-Trash		
Dumpsters	15	15
Compactors (exterior, commercial grade)	20	20
Recycling containers/equipment	15	15
Composting, organic recycling equipment	10	10
Building Frame & Envelope		
Foundation		
Slab, reinforced concrete	100	100
Slab, post tensioned	100	100
Continuous reinforced concrete footer and CMU stem wall	100	100
Piers, reinforced concrete footer and CMU pier	100	100

Piers, treated timber post/pole	40	40
Foundation Waterproofing	40	40
Foundation suction, drainage, moisture or radon gas controls/alarms	10	10
Building Frame		
Framing System, Floors & Walls		
Wood, timbers, dimensioned lumber, laminated beams, trusses	100	100
Tie downs, clips, braces, straps, hangers, shear walls/panels	75	75
Steel, beams, trusses	100	100
Reinforced concrete	100	100
Reinforced masonry, concrete masonry units (CMUs)	100	100
Solid Masonry (obsolete)	100	100
Crawl Spaces, Envelope Penetrations		
Sealed crawl space system	40	40
Vents, screens, covers	30	30
Vapor Barrier (VDR) ground or underfloor	30	30
Penetrations, caulking/sealing	15	15
Crawl space, (de)pressurization, fans, pumps, radon gas alarms	10	10
Roof Frame & Sheathing		
Wood frame and board or plywood sheathing	75	75
Tie downs, clips, braces, straps, hangers	75	75
Steel frame and sheet metal or insulated panel sheathing	100	100
Reinforced concrete deck	100	100
Flashing & Moisture Protection		
Caulking and Sealing	15	15
Concrete/Masonry Sealants	10	10
Wood waterproofing and sealants	10	10
Building wraps & moisture resistant barriers	50	50
Paints and stains, exterior	8	8
Attics & Eaves		
Screened gable end or soffitt Vents	30	30
Roof vents, passive	40	40
Roof Vents, powered	20	20
Insulation		
Loose fill, fibre glass, cellulose, mineral wool	50	50
Rigid foam board	60	60
Sprayed foam	60	60
Exterior Stairs, Rails, Balconies/Porches, Canopies		
Exterior Stairs, wood frame/stringer	30	30
Exterior Stair Tread-wood	15	15
Exterior Stairs-steel frame/stringer	40	40

Exterior Stair Tread-metal, concrete filled	20	20
Exterior Stairs, Concrete	50	50
Fire escapes, metal	50	50
Balcony/Porch, wood frame	25	25
Balcony/Porch, steel frame or concrete	40	40
Balcony/Porch, wood decking	20	20
Balcony/Porch, composite decking	50	50
Railings, wood	20	20
Railings, metal	50	50
Railings, composite	50	50
Canopy, Concrete	50	50
Canopy, Wood/Metal	40	40
Exterior Doors & Entry Systems		
Unit Entry Door, Exterior, solid wood/metal clad	25	30
Common Exterior Door, aluminum and glass	30	30
Common Exterior Door, solid wood /metal clad	25	25
Storm/Screen Doors	5	10
Sliding Glass Doors	25	30
French or Atrium Doors, wood/metal clad	25	30
Automatic Entry Doors	30	30
Commercial Entry Systems	50	50
Overhead Door	30	30
Automatic Opener, overhead door	20	20
Façades or Curtainwall		
Sidewall System		
Aluminum Siding	40	40
Vinyl Siding	25	25
Cement Board Siding	45	45
Plywood/Laminated Panels	20	20
Exterior Insulation Finishing System (EIFS)	30	30
Stucco, over wire mesh/lath	50	50
Metal/Glass Curtain Wall	40	40
Precast Concrete Panel (tilt-up)	60	60
Brick/block veneer	60	60
Stone Veneer	50	50
Glass Block	50	50
Cedar/Redwood shakes, clapboard	50	50
Pine board, clapboard	50	50
Windows		
Wood, (dbl, sgl hung, casement, awning, sliders)	35	45
Wood, fixed pane, picture	40	45
Aluminum	35	40
Vinyl	30	30
Vinyl/Alum Clad Wood	50	50
Storm/Screen Windows	7	15
Roofing and Roof Drainage		
Sloped Roofs		

Asphalt Shingle	20	20
Metal	50	50
Slate shingle	75	75
Clay/cementitious barrel tile	60	60
Wood Shingle, Cedar Shakes/Shingles	25	25
Low Slope/Flat Roofs		
Low slope-Built-up Roof, with gravel finish	20	20
Low slope-Built-up Roof, no mineral or gravel finish	10	10
Low slope-Adhered rubber membrane, (EPDM)	15	15
Low slope-Thermoplastic membrane, (TPO, vinyl)	15	15
Low slope-Rubberized/elastomeric white/cool roof	15	15
Roof Drainage, Trim & Accessories		
Gutters/Downspouts, aluminum	20	20
Gutters/Downspouts, copper	50	50
Low slope-roof drains, scuppers	30	30
Soffits, Wood, Vinyl, Metal	20	20
Fascia, Wood, Vinyl	20	20
Roof Hatch	30	30
Service Door	30	30
Roof Skylight	30	30
Mech.-Elect.-Plumbing		
Plumbing		
Water Supply and Waste Piping		
PVC/CPVC pipe, supply and waste	75	75
Copper/brass hard pipe, supply	75	75
Copper Tube, supply	50	50
Galvanized pipe, supply	40	40
Cast iron sanitary waste	75	75
Domestic Cold Water Pumps	20	20
Sewage Ejectors	50	50
Commercial Sump Pump	20	20
Residential Sump Pump	15	15
Water Softener/Filtration	15	15
Domestic Water Heating		
DHW circulating pumps	15	15
DHW storage tanks	15	15
Exchanger, in tank or boiler	15	15
External tankless heater, gas or electric	20	20
Solar hot water	20	20
Residential hot water heater, gas or electric	12	15
Flue, gas water heaters	35	35
Fixtures		
Faucets & valves	15	20
Bath tubs & sinks, cast iron	75	75

Bubs tubs & sinks, enameled or stainless steel, fiberglass	40	40
Bath tubs & sinks, porcelain	50	50
Toilets/bidets/urinals	40	40
Flush valves	10	15
Tub/shower units or integrated assemblies	30	30
Centralized HVAC Systems		
Centralized Heating/Cooling Equipment		
Boilers, Oil Fired, Sectional	25	25
Boilers, Gas/Dual Fuel, Sectional	25	25
Boilers, Gas/Dual Fuel, Low MBH	30	30
Boilers, Gas/Dual Fuel, High MBH	40	40
Boilers, Gas Fired Atmospheric	25	25
Boilers, Electric	20	20
Boiler Blowdown and Water Treatment	25	25
Boiler Room Pipe Insulation	25	25
Boiler Room Piping	50	50
Boiler Room Valves	25	25
Boiler Temperature Controls	15	15
Heat Exchanger	35	35
Combustion Air, Duct with Fixed Louvers	30	30
Combustion Air, Motor Louvers and Duct	25	25
Combustion Waste Flue	40	40
Cooling tower	25	25
Chilling plant	20	20
Steam supply station	50	50
Free standing chimney	50	50
Centralized Heat/Air/Fuel Distribution		
Fuel oil/propane storage tanks	40	40
Remediate/remove abandoned tanks/fuel lines	100	100
Fuel transfer system	25	25
Gas/oil distribution lines	50	50
Gas meter	40	40
2 pipe/4 pipe hydronic distribution-above grade	50	50
2 pipe/4 pipe hydronic distribution-in ground	25	25
Hydronic/Water Circulating Pumps	20	20
Hydronic/Water Controller	20	20
Radiation-steam/hydronic (baseboard or freestanding radiator)	50	50
Fan Coil Unit, Hydronic	30	30
Central exhaust fans/blowers	20	20
Decentralized and Split HVAC Systems		
Dwelling/Common Area HVAC Equipment		
Electric heat pump, condenser, pad or rooftop	15	15
Electric AC condenser, pad or rooftop	15	15
Electric furnace/air handler	20	20

Gas furnace/air handler	20	20
Hydronic heat/electric AC air handler	25	25
Hydronic feed electric heat pump/air handler	25	25
Wall mounted electric/gas heater	25	25
Electric baseboard heater	30	30
PTAC Thruwall (packaged terminal air conditioning)	15	15
Window or thru-wall air conditioners	10	10
Package HVAC roof top	15	15
Air filtration/humidity control devices (humidifiers, HRV's)	20	20
Duct, rigid sheet metal, insulated if not in conditioned space	35	35
Duct, flexible, insulated	20	20
Duct, sealing-mastic or UL 181A or 181B tape.	20	20
Diffusers, registers	20	20
Fireplace, masonry & firebrick, masonry chimney	75	75
Fireplace, factory assembled	35	35
Fireplace insert, stove	50	50
Chimneys, metal, and chimney covers	35	35
HVAC Controls		
Dwelling/common area thermostat	15	20
Heat sensors	15	15
Outdoor temperature sensor	10	10
Electrical		
Electric Service & Metering		
Building service panel	50	50
Building meter	40	40
Tenant meters, meter panel	40	40
Electrical Distribution		
Tenant electrical panel	50	50
Unit/building wiring	50	50
Electric Lighting & Fixtures		
Switches & outlets	35	35
Lighting - exterior entry	15	20
Lighting- interior common space	25	30
Lighting - Tenant Spaces	20	25
Door bells, chimes	20	25
Telecommunications Equipment		
Satellite dishes/antennae	20	20
Telecom panels & controls	20	20
Telecom cabling & outlets	20	20
Vertical Transportation		
Elevators/Escalators		
Electrical switchgear	50	50
Electrical wiring	30	30

Elevator controller, call, dispatch, emergency	10	20
Elevator cab, interior finish	10	20
Elevator cab, frame	35	50
Elevator, machinery	20	30
Elevator, shaftway doors	10	20
Elevator, shaftway hoist rails, cables, traveling	20	25
Elevator, shaftway hydraulic piston and leveling	20	25
Escalators	50	50
Life Safety/Fire Protection		
Sprinklers and Standpipes		
Building fire suppression sprinklers, standpipes	50	50
Fire pumps	20	20
Fire hose stations	50	50
Fire extinguishers	10	15
Alarm, Security & Emergency Systems		
Tenant space alarm systems	10	15
Residential smoke detectors	5	7
Call station	10	15
Emergency/auxiliary generator	25	25
Emergency/auxiliary fuel storage tank	25	25
Emergency lights, illuminated signs	5	10
Smoke and fire detection system, central panel	15	15
Buzzer/intercom, central panel	20	20
Tenant buzzer / intercom /secured entry system	20	20
Other Systems		
Pneumatic Lines and Controls	30	30
Auto-securing doors/entries/lock down	30	30
Interior Elements		
Interiors-Common Areas		
Finished walls, ceilings, floors		
Drywall	35	40
Plaster	50	50
Paints, stains, clear finishes, interior	15	20
Wallpapers	15	20
Wall tile, ceramic, glass, natural stone	35	50
Floor tile, ceramic, natural stone	40	50
Concrete/Masonry/Terrazo	75	75
Hardwood floor (3/4" strip or parquet)	50	50
Wood floor, laminated/veneered	20	25
Resilient tile or sheet floor (vinyl, linoleum)	15	20
Carpet	6	10
Acoustic tile/drop ceiling	15	20
Millwork (doors, trim, cabinets, tops)		
Interior, hollow core doors	20	25
Interior doors, solid core, wood, metal clad, fire rated	30	35

Door trim	20	30
Wall trim (base, chair rail, crown moldings)	30	35
Passage & lock sets	15	20
Bifold & sliding doors	15	20
Cabinets & vanities	20	25
Tops, granite, natural stone, engineered stone	50	50
Tops, solid surface, stainless steel	40	50
Tops, plastic laminates, wood	15	25
Vanity tops, cultered marble, molded arcylic, fibreglass	25	35
Appliances		
Refrigerator/freezer	15	15
Range, cook top, wall oven	20	25
Range hood	20	25
Microwave	10	10
Disposal (food waste)	7	10
Compactors (interior, residential grade)	7	10
Dishwasher	10	15
Clothes washer/dryer	10	15
Specialties		
Interior Mail Facility	20	25
Common area bath accessories (towel bars, grab bars, toilet stalls, etc)	7	12
Mirrors & medicine cabinets	20	25
Closet/storage specialties, shelving	20	25
Common area interior stairs	50	50
Common area railings	15	25
Bath/kitchen vent/exhaust fans	15	15
Ceiling fans	15	15
Window treatments, drapery rods, shades, blinds, etc	15	25
Indoor recreation and fitness equipment	10	15
Entertainment centers, theatre projection and seating	15	25
Interiors-Dwelling Units		
Finished walls, ceilings, floors		
Drywall	35	40
Plaster	50	50
Paints, stains, clear finishes, interior	10	15
Wallpapers	10	15
Wall tile, ceramic, glass, natural stone	30	40
Floor tile, ceramic, natural stone	40	50
Concrete/Masonry/Terrazo	75	75
Hardwood floor (3/4" strip or parquet)	50	50
Wood floor, laminated/veneered	15	20
Resilient tile or sheet floor (vinyl, linoleum)	15	20
Carpet	6	10

Acoustic tile/drop ceiling	15	20
Millwork (doors, trim, cabinets, tops)		
Interior, hollow core doors	20	25
Interior doors, solid core, wood, metal clad	30	35
Door trim	20	30
Wall trim (base, chair rail, crown moldings)	25	35
Passage & lock sets	12	20
Bifold & sliding doors	12	20
Cabinets & vanities	20	25
Tops, granite, natural stone, engineered stone	50	50
Tops, solid surface, stainless steel	40	50
Tops, plastic laminates, wood	15	25
Vanity tops, cultered marble, molded arcylic, fibreglass	25	35
Appliances		
Refrigerator/freezer	12	15
Range, cook top, wall oven	15	25
Range hood	15	25
Microwave	10	10
Disposal (food waste)	7	10
Compactors (interior, residential grade)	7	10
Dishwasher	10	15
Clothes washer/dryer	10	15
Specialties		
Bath accessories (towel bars, grab bars, etc)	7	12
Mirrors & medicine cabinets	15	25
Closet/storage specialties, shelving	15	25
Interior stairs	50	50
Stair and loft railings	20	25
Bath/kitchen vent/exhaust fans	15	15
Ceiling fans	10	15
Window treatments, drapery rods, shades, blinds, etc	10	20