

Depreciation Schedule

The following is the average life expectancy for common items in rental property. It is suggested that landlords prorate based on the age of the item. If a written guarantee or certification of a different life expectancy is provided at the time the claim is submitted, consideration should be given and prorated accordingly. This Depreciation Schedule is advisory, not statutory.

Carpeting	10 years
Bathroom flooring	12 years
Kitchen flooring	12 years
Curtains	5 years
Drapes	10 years
Curtain rods, hardware, etc	8 years
Closet doors (folding)	8 years
Interior doors	20 years
Exterior doors	15 years
Door and window hardware	15 years
Stove, cooking range	12 years
Stove hood	9 years
Refrigerator	15 years
Hot water heater	10 years
Dishwasher	10 years
Garbage disposal	5 years
Kitchen sink	17 years
Kitchen cabinets	15 years
Bathroom sink	17 years
Faucets	8 years
Water closet (toilet)	20 years
Towel bar	5 years
Exhaust fan	3 years
Medicine cabinet	12 years
Exterior paint	6 years
Screens and frames	5 years

Prorating for interior painting is based on the standard three-year schedule. For example, if the unit required painting after two years of occupancy, allow 1/3 of the cost.

Information provided by the Boulder County Housing Partners, Boulder CO