

# RTDRS

# Depreciation Tip Sheet

## What is Depreciation?

Depreciation is the amount of expected wear and tear on property over time for which a reduction in valuation may be made. The replacement cost of damaged property is depreciated because a party making a claim for damages cannot be enriched by a judgment/award; a party may only be made whole.

Tenancy Dispute Officers apply depreciation when calculating awards in certain types of applications. While a Tenancy Dispute Officer will base their decision on the particular circumstances of each case, a depreciation table is a useful guideline.

The RTDRS Depreciation Table lists the expected useful life applicable to the type of property.

## Qualifiers:

1. The expected useful life values in the RTDRS Depreciation Table are an estimate, and may vary depending upon the quality of a particular item. For example, solid wood custom-made cabinetry will generally have a longer useful life than commercially made pre-fabricated cabinetry.
2. Some property could retain its value despite being beyond the expected useful life, i.e. highest quality hardwood floors.
3. Should a TDO decide not to apply the RTDRS Depreciation Table useful life value to a particular case, their reasons for decision will include a brief explanation as to why a different useful life value, or none, was appropriate.
4. The RTDRS Depreciation Table will be reviewed at minimum every five years for possible changes in the expected useful life values.

## RTDRS Depreciation Table

### Depreciation Formula:

$$\text{Age / Expected Useful Life} \times \text{Replacement Cost} = \text{Depreciated Value}$$

## Appliances

Air Conditioner (Central)	15 years
Air Conditioner (Window)	15 years
Dehumidifier	10 years
Dishwasher	10 years
Electric Fan	10 years
Freezer	20 years
Garburator	10 years
Humidifiers	10 years
Microwave	10 years
Refrigerator	15 years
Stoves and Ranges	15 years
Washing/Drying Machine	12 years

## Doors and Windows

Closet Door	20 years
Exterior Steel Door	30 years
Fiberglass Door	30 years
French Door	25 years
Garage Door and operator	12 years
Lock Replacement	20 years
PVC Framing	20 years
Sliding Bi-fold Door	10 years
Screen Door	30 years
Vinyl Door	20 years
Window Crank/Opener	15 years

Windows- Metal Casement	19 years
Windows- Metal Double-hung	18 years
Windows- Metal Sliding	18 years
Windows- Vinyl Casement	15 years
Windows- Vinyl Double-hung	13 years
Wood Door	30 years

## Electrical

Fire Extinguishers	10 years
Fire System (Alarms, Detectors)	10 years
Generator	25 years
Intercom	15 years
Light Fixtures	10 years
Mechanical Switches/ Splitters	25 years
Panel and Distribution	15 years
Power Line	25 years
Surveillance System	15 years
Temperature Control- Electric	15 years
Temperature Control- Pneumatic	15 years
Transformer	25 years
Wiring- Aluminum	19 years
Wiring- Copper	24 years

## Flooring

Asphalt	10 years
Carpet	16 years
Ceramic Tile	17 years
Cork	25 years
Engineered Wood	20 years
Hardwood	20 years
Laminate	15 years
Linoleum	20 years
Marble	25 years
Parquet	20 years
Porcelain Tile	20 years
Quarry Tile	10 years
Re-staining	5 years
Rubber Tiles	20 years
Vinyl Tile	25 years

## Heating and Ventilation

Corridor System	15 years
Exhaust and Supply Fans	20 years
Fan Coil Units	20 years

Furnace	15 years
Generator	25 years
Heat Exchanger	15 years
Heat Pumps	15 years
Heating System	15 years
Hot Water Boiler	15 years
Hot Water Tanks	12 years
HVAC System	20 years
Incremental Units	15 years
Sanitary Exhaust- Central	20 years
Sanitary Exhaust- Individual	15 years
Tankless Water Heater	20 years
Thermostat	35 years

## Kitchen Items

Counter Tops- Granite	20 years
Counter Tops- Laminate	12 years
Counter Tops- Stone	50 years
Kitchen Cabinets- Laminate	15 years
Kitchen Cabinets- Particle board	15 years
Kitchen Cabinets- Plywood	30 years
Kitchen Cabinets- Solid Wood	30 years

## Masonry

Chimney- Brick/Block	20 years
Chimney- Metalbestos	15 years
Chimney- Repairs	15 years
Masonry- Repairs	15 years
Sandblasting	25 years

## Outdoor

Balcony Decks, Concrete	21 years
Balcony Railings, Aluminum	20 years
Balcony Railing, Concrete	23 years
Balcony Railings, Glass Panels	19 years
Balcony Railings, Iron	11 years
Balcony Railings, Wood	10 years
Decks- Plastic	15 years
Decks- Wood	15 years
Driveways- Asphalt	15 years
Driveways - Concrete	15 years
Driveways - Gravel	10 years
Driveways - Interlocking Brick	20 years

Driveways - Repairs	5 years	Garage Concrete Floor- (Waterproofing- Membrane)	15 years
Fences- Concrete	20 years	Garage Concrete Floor- (Waterproofing- Sealer)	5 years
Fences- Metal, Wrought Iron	25 years	Insulation	20 years
Fences- Steel, Chain Link	25 years	Metal Flashing- Aluminum	25 years
Fences- Wood	15 years	Metal Flashing- Galvanized	15 years
Landscaping- Tree Removal	20 years	Metal Flashing- Steel	10 years
Landscaping- New Trees	20 years	Roof- Built Up	15 years
Landscaping- Shrubs	15 years	Roof- Cedar Shakes	25 years
Landscaping- Sodding	10 years	Roof- Clay Tiles	25 years
Metal Shed	10 years	Roof- Flat	20 years
Parking Lot- Asphalt	15 years	Roof- Inverted Four-Ply	20 years
Parking Lots- Concrete	15 years	Roof- Metal Panels	25 years
Parking Lots- Gravel	10 years	Roof- Repairs	5 years
Parking Lots- Interlocking Brick	20 years	Roof- Sarnafil	25 years
Parking Lots- Repairs	5 years	Roof- Single Ply	20 years
PVC Resin Shed	25 years	Roof- Slate	25 years
Retaining Walls, Wood	15 years	Roof- Sloped (Asphalt Shingles)	15 years
Vinyl Shed	12 years	Siding- Asphalt Shingles	15 years
Wood Shed- movable	15 years	Siding- Cedar	20 years
Wood Shed- not movable	20 years	Siding- Cedar Shakes	25 years

## Paint and Walling

Paint- Interior	6 years
Paint- Exterior	8 years
Panelling	20 years

## Plumbing

Faucets	15 years
Plumbing Fixtures	20 years
Plumbing Pipes/Pump	20 years
Plumbing Storm System	30 years
Sanitary System	25 years
Septic Tank/Tile Field	20 years
Storm System	25 years
Tubs, Toilets, Sinks	20 years
Water Treatment	20 years
Wells and Water System	20 years

## Thermal/ Roof/ Siding

Caulking	10 years
Eavestroughing/ Downpipes- (Aluminum, Plastic)	15 years
Eavestroughing and Downpipes- (Galvanized)	20 years

Garage Concrete Floor- (Waterproofing- Membrane)	15 years
Garage Concrete Floor- (Waterproofing- Sealer)	5 years
Insulation	20 years
Metal Flashing- Aluminum	25 years
Metal Flashing- Galvanized	15 years
Metal Flashing- Steel	10 years
Roof- Built Up	15 years
Roof- Cedar Shakes	25 years
Roof- Clay Tiles	25 years
Roof- Flat	20 years
Roof- Inverted Four-Ply	20 years
Roof- Metal Panels	25 years
Roof- Repairs	5 years
Roof- Sarnafil	25 years
Roof- Single Ply	20 years
Roof- Slate	25 years
Roof- Sloped (Asphalt Shingles)	15 years
Siding- Asphalt Shingles	15 years
Siding- Cedar	20 years
Siding- Cedar Shakes	25 years
Siding Insulated Panel	25 years
Siding- Masonite	20 years
Siding- Plywood	10 years
Siding- Steel	25 years
Siding- Stucco	20 years
Soffits and Fascia- Aluminum	25 years
Soffits and Fascia- Gypsum	15 years
Soffits and Fascia- Plywood	20 years
Soffits and Fascia- Steel	25 years
Soffits and Fascia- Vinyl	25 years
Soffits and Fascia- Wood	15 years
Waterproofing, Above Ground	15 years
Waterproofing, Sealer	5 years