State of North Carolina — Page 24
Department of Revenue — Effective 1/1/2000
Property Tax Division

Schedule N
Straight Line Depreciation Table

Year Acq'd	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	20	25	Age (yrs)
1999	50	67	75	80	83	86	87	89	90	91	92	92	93	93	94	94	95	96	1
1998	0	33	50	60	67	71	75	79	80	82	83	84	86	87	87	88	90	92	2
1997		0	25	40	50	57	63	67	70	73	75	77	79	80	81	82	85	88	3
1996			0	20	33	43	50	56	60	64	67	69	71	73	75	76	80	84	4
1995				0	17	29	37	44	50	54	58	61	64	67	69	71	75	80	5
1994					0	14	25	33	40	44	50	54	57	60	63	65	70	76	6
1993						0	13	22	30	36	42	46	50	53	56	59	65	72	7
1992							0	11	20	27	33	38	43	47	50	53	60	68	8
1991								0	10	18	25	31	36	40	44	47	55	64	9
1990									0	9	17	23	29	33	37	41	50	60	10
1989										0	8	15	21	27	31	35	45	56	11
1988											0	8	14	20	25	29	40	52	12
1987												0	7	13	19	23	35	48	13
1986													0	7	13	18	30	44	14
1985														0	6	12	25	40	15
1984															0	6	20	36	16
1983																0	15	32	17
1982																	10	28	18
1981																	5	24	19
1980																	0	20	20
1979																		16	21
1978																		12	22
1977																		8	23
1976																		4	24
1975																		0	25

Note: Use a 25% residual value when applying these schedules.