

**CAMPUS VIEW CONDOMINIUMS
DEPRECIATION GUIDELINES
as of 5/1/2017**

<u>Items</u>	<u>Depreciable Life (in years)*</u>			
	<u>7</u>	<u>10</u>	<u>15</u>	<u>25</u>
Vinyl Tile Flooring	X			
Built-In Appliances (Dishwasher/Range/Oven/Microwave/ Garbage Disposal/Water Heater)	X			
Electrical Fixtures	X			
Carpeting	X			
Garage Door		X		
HVAC unit		X		
Stone (Ceramic Tile/Marble/Travertine) Flooring			X	
Hardwood Floor			X	
Granite/Corian/Marble Countertops			X	
Cabinets			X	
Windows				X

* To encourage quality upgrades, longer or shorter lives may be applied to particular upgrades in the discretion of the University. When appropriate, the ratings published in "Consumer Reports" will be used as a quality indicator.

Upgrades under \$100 value will not be added to the resale price.