

Alternate Depreciation

In order to duplicate the depreciation that follows, alternate depreciation tables will need to be built and assigned to all RM series (RM1 - RM5) OB&Y codes. You may assign any alternate depreciation table number (T-1 through T-0) not currently being used. RM1, RM4, and RM5 should be assigned to the table built for single wide homes while RM2 and RM3 should be assigned to the table built for double wide homes.

ALTERNATE DEPRECIATION TABLE

SINGLE WIDES

EXPECTED LIFE	25 YEARS					
COND. (CDU) RATING	<u>EX</u>	<u>GD</u>	<u>AV</u>	<u>FR</u>	<u>PR</u>	<u>UN</u>
DESIRABILITY FACTOR	100	95	90	80	70	50
BOTTOM OUT PERCENT	60	50	40	30	20	05

DOUBLE WIDES

EXPECTED LIFE	25 YEARS					
COND. (CDU) RATING	<u>EX</u>	<u>GD</u>	<u>AV</u>	<u>FR</u>	<u>PR</u>	<u>UN</u>
DESIRABILITY FACTOR	100	95	90	85	70	50
BOTTOM OUT PERCENT	70	60	50	40	20	10

The depreciation factors for manufactured homes do not take into account any economic obsolescence due to the location. The percent good measure arrived at from the study of recent sales in Kansas assumes an average location for the home.

Alternate Depreciation

SINGLE WIDE

25 YEAR LIFE (RM1, RM4, RM5)

U LEVEL:
FACTOR:

EX	GD	AV	FR	PR	UN
1	2	3	4	5	6
100	95	90	80	70	50

JAL AGE

1	96	91	87	77	67	47
2	93	88	83	74	64	44
3	90	85	80	71	61	40
4	87	82	77	68	58	37
5	84	79	74	65	56	33
6	82	77	72	63	53	29
7	80	75	69	60	50	26
8	78	73	67	58	48	23
9	76	71	65	55	45	21
10	74	69	63	53	43	19
11	73	67	60	51	40	17
12	71	65	59	49	38	15
13	70	64	57	47	36	14
14	69	62	55	45	34	12
15	68	61	53	43	33	11
16	67	59	52	42	31	10
17	66	58	50	40	29	9
18	65	57	49	39	28	9
19	64	56	47	37	27	8
20	63	55	46	36	25	7
21	62	54	45	35	24	7
22	62	53	43	33	23	6
23	61	52	42	32	22	6
24	61	51	41	31	21	5
25	60	50	40	30	20	5

Alternate Depreciation

DOUBLE WIDE

25 YEAR LIFE (RM2 & RM3)

U LEVEL:
FACTOR:

EX	GD	AV	FR	PR	UN
1	2	3	4	5	6
100	95	90	85	70	50

JAL AGE

1	96	91	87	82	67	48
2	93	88	83	79	64	45
3	90	85	81	76	61	43
4	87	83	78	73	58	40
5	85	80	76	71	56	38
6	83	78	73	68	53	35
7	81	76	71	66	50	33
8	79	74	69	64	48	31
9	78	73	67	62	45	29
10	76	71	66	60	43	27
11	75	70	64	58	40	25
12	74	69	63	56	38	23
13	73	68	61	55	36	21
14	72	66	60	53	34	20
15	72	66	59	52	33	19
16	71	65	58	50	31	17
17	71	64	57	49	29	16
18	70	63	56	48	28	15
19	70	63	55	46	27	14
20	70	62	54	45	25	13
21	70	61	53	44	24	13
22	70	61	52	43	23	12
23	70	61	51	42	22	11
24	70	60	51	41	21	11
25	70	60	50	40	20	10