

Typical Percentages for Accelerated Depreciation by Commercial Property Type

Property Type	Percentages
Assisted Living / Ambulatory Facility	15 – 25%
Apartment / Multi-Family Building	20 – 35%
Automobile Dealership	25 – 50%
Bank Buildings	15 – 30%
Computer Data Center / Technology Center	20 – 60%
Distribution	5 – 15%
Fitness Center / Health Club	20 – 60%
Golf Course	20 – 40%
Grocery Stores	20 – 30%
Healthcare (Medical / Dentist / Diagnostic)	30 – 60%
Hospitality / Hotels	20 – 30%
Industrial / Manufacturing	20 – 60%
Office Building	20 – 40%
Printing Facility	15 – 30%
Research and Development	20 – 60%
Restaurants (single or multiple)	20 – 40%
Parking Deck and Garage	5 – 10%
Retail (dept/specialty store)	20 – 30%
Self Storage Facility	20 – 60%
Shopping Center	10 – 30%
Theater	20 – 30%
Warehouse	5 – 10%

