



Appendix F

RECOMMENDED MAXIMUM USEFUL LIFE

Asset Classes		Maximum Useful Life
Major		
Minor		
Sub-class Two	Sub-class Three	
Land		
Right-of-way		
Undeveloped right-of-way		
Parks		
General		
Cultural & Historical Assets		
Public Art		
Historical		
Heritage Site		
Land Improvements		
Parking Lot		
Gravel		15
Asphalt		25
Playground structures		15
Landscaping		25
Fences		20
Sprinkler systems		25
Golf courses		45
Tennis Courts		20
Fountains		20
Lake/ponds		25
Retaining walls		20
Running tracks		15
Outdoor lighting		20
Airport runways		10
Soccer pitch – outdoor		20
Bike/jogging paths		
Gravel		15
Asphalt		20
Landfill		
Pits		
Pads		
Transfer stations		
Construction in progress		
Buildings		
Permanent Structures		
Frame		50
Metal		50
Buildings – continued...		
Concrete		50



Portable Structures	
Metal	25
Frame	25
Leasehold improvements	Variable
Construction in progress	
Engineered Structures	
Roadway system	
Bridges	Variable
Overpass/interchange	60
Curb & gutter	30
Parkades	50
Roads & streets	
Lanes/alleys	
ACP – hot mix	20*
Gravel	15*
Nonconforming	20*
Local/Collector/Arterial/Major Arterial Surface	
Concrete	30*
ACP – hot mix	20*
ACP – cold mix	10*
Chip seal	10*
Oil	5*
Gravel	25*
Subsurface	40*
Roads signs	
Traffic control	30
Information	30
Lights	
Decorative	30
Street	30
Traffic	30
Guard rails	30
Ramps	30
Sidewalks & para-ramps	30
Lite rail system	65
Construction in progress	
(* subject to weather conditions)	
Water system	
Distribution system	
Mains	75
Services	75
Pump, lift and transfer stations	45
Plants and facilities	
Structures	45
Treatment equipment	
Mechanical	45
Water System – continued ...	
Electrical	45
General	45



Pumping equipment	45
Hydrant/fire protection	75
Reservoirs	45
Construction in progress	
Wastewater system	
Collection system	
Mains	75
Services	75
Pump, lift and transfer stations	45
Plants and facilities	
Structures	45
Treatment equipment	
Mechanical	45
Electrical	45
General	45
Pumping equipment	45
Lagoons	45
Construction in progress	
Storm system	
Collection system	
Mains	75
Services	75
Pump, lift and transfer stations	45
Catch basins	75
Outfalls	75
Wetlands	75
Retention ponds	75
Treatment facility	45
Construction in progress	
Fibre Optics	30
Electrical System	
Electrical Generation	
Boilers	30
Turbo generators	30
Combustion turbines	20
Condensate tanks	10
Gas compressor	20
Other	10
Generation Wind/Turbine	30
Construction in progress	
Electrical System – Continued ...	
Electrical Transmission	
Structures & improvements	35
Station & line equipment	



Transformers	40
Switchgear	35
Protection systems	20
Insulators	60
Other structures & equipment	35
Towers and fixtures	38
Poles and fixtures	38
O/H conductors & devices	35
U/G conductors & devices	40
U/G conduit	40
Construction in progress	40
Electrical Distribution	
Site development	35
Station & line equipment	
Transformers	40
Switchgear	35
Protection systems	20
Insulators	60
Towers and fixtures	38
Poles and fixtures	38
O/H conductors & devices	35
U/G conductors & devices	40
U/G conduit	40
Construction in progress	40
General Plant – Electrical	
Site development	80
Electrical Substations	
Site development	35
Station & line equipment	
Transformers	40
Switchgear	35
Protection systems	20
Other structures & equipment	35
Towers and fixtures	38
Poles and fixtures	38
O/H conductors & devices	35
U/G conductors & devices	40
U/G conduit	40
U/G cable	40
Construction in progress	
Electrical System – Continued ...	
Gas Distribution System	
Structures	75
Transmission	75
Services	75



Medium pressure	36
High pressure	36
Measurement	35
Construction in progress	
Machinery and Equipment	
Heavy construction equipment	Variable
Stores	25
Food services	10
Fire equipment	12
Police special equipment	10
Aircraft	Variable
Boats	25
Fitness and wellness	10
Control Systems	5
Communication links	20
SCADA system	10
Fuelling stations	15
Laboratory	10
Communications	
Radios	10
Telephone systems	10
Tools, shop and garage equipment	15
Scales	15
Bins	15
Meters	
Electrical	20
Cumulative	20
Interval	20
Gas	20
Water	40
Parking meters and splitters	20
Turf equipment	10
Ice re-surfacer	10
 Office Furniture & Equipment	
Furniture	20
Office equipment	10
Audiovisual	10
Photocopiers	5
Computer Systems	
Hardware	5
Software	10



Machinery and Equipment – Continued ...	
Construction in progress	
Vehicles	
Light duty	10
Medium duty	10
Heavy duty	10
Transit buses	20
Fire trucks	25
Light rail transit cars	40
Construction in progress	