

Appendix A: Recommended Maximum Useful Life

Asset Classes			Maximum Useful Life
Major			
Minor			
Sub-class One			
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
Lakes/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	Volume
Pads	Volume
Transfer stations	25
Construction in progress	

Buildings

Permanent Structures

Frame	50
Metal	50
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*
Non-conforming	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*
Road signs	
Traffic control	30
Information	30
Lights	
Decorative	30
Street	30
Traffic	30
Guard rails	30
Ramps	30
Sidewalks & para-ramps	30
Light 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
Electrical	45
General	45
Pumping equipment	45
Hydrants/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 compressors	20
Other	10
Generation Wind/Turbine	30
Construction in progress	
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
Overhead (O/H) conductors & devices	35
Underground (U/G) conductors & devices	40
U/G conduit	40
U/G cable	40
Construction in progress	
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	
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	
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
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	