



CALIFORNIA DEPRECIATION

December 2023

In Mobile Claims®/Claims Connect™, there are four options for calculating depreciation: Percentage, flat amount, alternate depreciation (client specific and client defined), or the Age/Useful life of the item.

When Age/Useful Life is used, the age of the item or material is entered in years in the age field by the user. The age entered is then applied against the useful life value provided in the CoreLogic® database. With this information, a default or suggested depreciation value is automatically calculated. For example, an item that is 5 years old, with a useful life (average life expectancy) of 10 years, would calculate a suggested default depreciation of 50% ($5 / 10 * 100 = 50\%$).

This is further customizable by client specification to apply depreciation to only individual components of the item (materials, labor, equipment, market conditions, overhead and profit, and/or taxes).

Each user must take care to determine the appropriateness of depreciation as CoreLogic does not determine depreciation or Actual Cash Value (ACV).

To comply with California specific DOI requirements, all database regions in the state of California have estimate line-item categories that have been locked/excluded for the application of depreciation. The categories that are locked/excluded are listed in the table below. Because these categories are locked, depreciation values for items within these categories cannot be overridden.

Categories Locked for Depreciation in California		
ACT - Labor & Minimum Charge	CLN - Structure	FRM - Furring Strips
AWN - Labor & Minimum Charge	CLN - Trims & Moldings	FRM - Joists
CAB - Labor & Minimum Charge	CLN - Windows	FRM - Labor & Minimum Charge
CAB - Countertops	CNC - Asphalt	FRM - Lumber
CAP - Clean Appliances	CNC - Drilling & Sawing	FRM - Other
CDC - Clean Textiles	CNC - Footings & Foundations	FRM - Posts & Beams
CDC - Accessories	CNC - Labor & Minimum Charge	FRM - Rafters
CDC - Dress Clothes	CNC - Other	FRM - Sheathing
CDC - Dress Clothes / Junior	CNC - Piers	FRM - Trusses
CDC - Faux Fur	CNC - Rebars	FRM - Underlayments
CDC - Fur	CNC - Sidewalks	FRM - Wall Framing
CDC - Hats	CNC - Slabs	HVC - Chimney
CDC - Household	CPS - Contents - Packing, Handling & Storage	HVC - Ductwork
CDC - Leather / Suede	CUP - Chairs	HVC - Labor & Minimum Charge
CDC - Miscellaneous	CUP - Ottomans	INS - Batt
CDC - Other	CUP - Sofas & Love Seats	INS - Blown
CDC - Outerwear	DMO - General Demolition	INS - Labor & Minimum Charge
CDC - Rugs	DOR - Bi-Fold Doors	INS - Other
CDC - Shoes / Purse / Belt	DOR - Bypassing Doors	INS - Rigid
CDC - Sleepwear	DOR - Entry Doors	LAB - Labor Only
CDC - Uniform / Workclothes	DOR - Flush Doors	MAS - Brick & Block Walls
CDC - Wedding	DOR - Garage	MAS - Coping
CDC - Window Treatments	DOR - Hardware	MAS - Doors & Windows
CEL - Contents - Clean Electric Items	DOR - Labor & Minimum Charge	MAS - Labor & Minimum Charge
CGN - Contents - Clean General Items	DOR - Other	MAS - Other
CHF - Beds & Dressers	DOR - Panel Doors	MAS - Stone Walls
CHF - Cabinets	DOR - Patio Doors	MAS - Veneer Walls
CHF - Other	DOR - Pocket Doors	MIT - Equipment & Accessories
CHF - Shelving	DOR - Shower Doors	MIT - Labor & Minimum Charge
CHF - Tables & Chairs	DOR - Storm & Screen Doors	MIT - Mold Remediation
CLM - Contents - Clean Lamps & Vases	DRY - Ceilings & Walls	MIT - Other
CLN - Bathroom & Kitchen	DRY - Labor & Minimum Charge	MIT - Water Mitigation
CLN - Cabinets & Countertops	ELE - Labor & Minimum Charge	PLA - Labor & Minimum Charge
CLN - Ceilings, Floors & Walls	ELE - Rough Electrical	PLA - Stucco & EIFS
CLN - Doors	EQP - Equipment Rentals	PLA - Walls & Ceilings
CLN - Electrical	EXC - Excavation	PLM - Labor & Minimum Charge
CLN - Equipment	FCO - Ceramic Tile	PNT - Labor & Minimum Charge
CLN - Exterior	FCO - Labor & Minimum Charge	PNT - Mask & Protection
CLN - Fireplace	FCO - Stone	RFG - Labor & Minimum Charge
CLN - HVAC	FEE - Permits & Fees	SDG - Labor & Minimum Charge
CLN - Labor & Minimum Charge	FEN - Labor & Minimum Charge	SFG - Labor & Minimum Charge
CLN - Light Fixtures	FNC - Labor & Minimum Charge	TIL - Tile
CLN - Other	FNC - Trims & Moldings	WDW - Labor & Minimum Charge
CLN - Pools & Hot Tubs	FPL - Fireplace	
CLN - Stairs & Railings	FRM - Decking	