

**TAX DEPRECIATION SCHEDULE      PRIME COST METHOD**

\*\*SAMPLE\*\* 1 MacDonald Street, REID ACT 2612

Depreciable Items	Purchase/ Market Value \$	Purchase/ Market Value Date	Opening Value \$	Effective Life (years)	Prime Cost Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Plant &amp; Articles</b>															
<i>Assets (General)</i>															
Air Conditioner / Heater	5800	1-Jul-06	5800	20	5.00%	290	290	290	290	290	290	290	290	290	290
- Central System	645	1-Jul-06	645	10	10.00%	65	65	65	65	65	65	65	65	65	65
Exhaust Fans (incl. heat/light)	120	1-Jul-06	120	6	16.67%	120	-	-	-	-	-	-	-	-	-
Fire Alarms	590	1-Jul-06	590	5	20.00%	118	118	118	118	118	118	118	118	118	118
General lighting units / fittings	1600	1-Jul-06	1600	12	8.33%	133	133	133	133	133	133	133	133	133	133
Hot water services															
- Electric	620	1-Jul-06	620	20	5.00%	31	31	31	31	31	31	31	31	31	31
<i>Bathroom Assets</i>															
Spa Bath (heater pump)	3200	1-Jul-06	3200	10	10.00%	320	320	320	320	320	320	320	320	320	320
<i>Flooring</i>															
Carpet	449	1-Jul-06	449	8	8.00%	37	37	37	37	37	37	37	37	37	37
<i>Kitchen Assets</i>															
Cooktop	960	1-Jul-06	960	10	10.00%	96	96	96	96	96	96	96	96	96	96
Dishwasher	750	1-Jul-06	750	10	10.00%	75	75	75	75	75	75	75	75	75	75
Oven / Stove	750	1-Jul-06	750	10	10.00%	75	75	75	75	75	75	75	75	75	75
Range / Cooktop	580	1-Jul-06	580	10	10.00%	58	58	58	58	58	58	58	58	58	58
<i>Outdoor Assets</i>															
Automated Irrigation	150	1-Jul-06	150	10	20.00%	150	150	150	150	150	150	150	150	150	150
- Motor															
Watering System															
- Water Sprinkler															
<i>Window Fittings</i>															
Blind	2900	1-Jul-06	2900	10	10.00%	290	290	290	290	290	290	290	290	290	290
- Internal	2900	1-Jul-06	2900	6	16.67%	483	483	483	483	483	483	483	483	483	483
Curtain															
<b>Sub total</b>	<b>22614</b>		<b>22614</b>			<b>2,317</b>	<b>2,197</b>	<b>2,197</b>	<b>2,197</b>	<b>2,197</b>	<b>1,929</b>	<b>1,445</b>	<b>1,445</b>	<b>1,445</b>	<b>1,445</b>

Depreciable Items	Purchase/Market Value \$	Purchase/Market Value Date	Opening Value \$	Effective Life (years)	Prime Cost Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Low Value Pool (First Year)					18.75%	-	-	-	-	-	-	-	-	-	-
Low Value Pool (Other Years)					37.50%	-	-	-	-	-	-	-	-	-	-
<b>Sub total</b>	<b>0</b>		<b>0</b>			-	-	-	-	-	-	-	-	-	-
<b>Capital Works</b>															
Renovations - Tiling	7800	1-Dec-02	7140			195	195	195	195	195	195	195	195	195	195
Renovations - Hard L'scaping	27800	1-Dec-02	25300			695	695	695	695	695	695	695	695	695	695
Renovations - Paint	2500	1-Dec-02	2250			63	63	63	63	63	63	63	63	63	63
Construction Costs	17400	1-Dec-02	15740			4362	4362	4362	4362	4362	4362	4362	4362	4362	4362
<b>Sub total</b>	<b>21700</b>		<b>19270</b>			<b>314</b>	<b>314</b>	<b>314</b>	<b>314</b>	<b>314</b>	<b>314</b>	<b>314</b>	<b>314</b>	<b>314</b>	<b>314</b>
<b>Total</b>			<b>21470</b>			<b>631</b>	<b>7,511</b>	<b>7,511</b>	<b>7,511</b>	<b>7,511</b>	<b>7,243</b>	<b>6,759</b>	<b>6,759</b>	<b>6,759</b>	<b>6,759</b>



Depreciable Items	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Remaining Undeducted
Low Value Pool (First Year)	-	-	-	-	-	-	-	-	-	-	-
Low Value Pool (Other Years)	-	-	-	-	-	-	-	-	-	-	-
<b>Sub total</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Works</b>											
Renovations - Tiling	195	195	195	195	195	195	195	195	195	195	1,905
Renovations - Hard L'scaping	695	695	695	695	695	695	695	695	695	695	6,900
Renovations - Paint	63	63	63	63	63	63	63	63	63	63	630
Construction Costs	4,362	4,362	4,362	4,362	4,362	4,362	4,362	4,362	4,362	4,362	43,620
<b>Sub total</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>53,140</b>
<b>Total</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,635</b>	<b>5,635</b>	<b>5,635</b>	<b>5,635</b>	<b>5,635</b>	<b>85,827</b>

REPAIRS



TAX DEPRECIATION SCHEDULE

DIMINISHING VALUE METHOD

\*\*SAMPLE\*\* 1 MacDonald Street, REID ACT 2612

Depreciable Items	Purchase/ Market Value \$	Purchase/ Market Value Date	Opening Value \$	Effective Life (years)	Dim Cost Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Plant &amp; Articles</b>															
<i>Assets (General)</i>															
Air Conditioner / Heater	5800	1-Jul-06	5800	20	10.00%	580	522	470	423	381	342	308			225
- Central System	645	1-Jul-06	645	10	20.00%	LVP									250
Exhaust Fans (incl. heat/light)	120	1-Jul-06	120	6	33.33%	120									
Fire Alarms	590	1-Jul-06	590	5	40.00%	LVP									
General lighting units / fittings															
Hot water services															
- Electric	1600	1-Jul-06	1600	12	16.67%	267									
<i>Bathroom Assets</i>															
Spa Bath (heater pump)	620	1-Jul-06	620	20	10.00%										
<i>Flooring</i>															
Carpet	3200	1-Jul-06	3200	20	20.00%				228		210				
<i>Kitchen Assets</i>															
Cooktop	449	1-Jul-06	449	6	16.67%										
Dishwasher	960	1-Jul-06	960	10	10.00%										
Oven / Stove	750	1-Jul-06	750	10	10.00%										
Range Hood	750	1-Jul-06	750	10	10.00%										
<i>Outdoor Assets</i>															
Automated Irrigation	580	1-Jul-06	580	10	10.00%										
- Motor															
Watering System	150	1-Jul-06	150	10	40.00%	LVP									
- Water Sprinkler															
<i>Window Fittings</i>															
Blinds	2900	1-Jul-06	2900	10	20.00%	580	464	371	297	238	LVP				
- Interiors	2900	1-Jul-06	2900	6	33.33%	967	644	430	LVP						
Curtain															
<b>Sub total</b>	<b>22614</b>		<b>22614</b>			<b>3,153</b>	<b>2,365</b>	<b>1,865</b>	<b>1,047</b>	<b>880</b>	<b>552</b>	<b>308</b>	<b>277</b>	<b>250</b>	<b>225</b>

Depreciable Items	Purchase/Market Value \$	Purchase/Market Value Date	Opening Value \$	Effective Life (years)	Dim Cost Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Low Value Pool (First Year)					18.75%	1,143	-	-	335	-	178				
Low Value Pool (Other Years)					37.50%	-	1,857	1,160	725	997	623			425	266
<b>Sub total</b>	<b>0</b>		<b>0</b>			<b>1,143</b>	<b>1,857</b>	<b>1,160</b>	<b>1,078</b>	<b>997</b>	<b>801</b>		<b>680</b>	<b>425</b>	<b>266</b>
<b>Capital Works</b>															
Renovations - Tiling	7800	1-Dec-02	7140			195	195	195	195	195	195			195	195
Renovations - Hard L'scaping	27800	1-Dec-02	25300			695	695	695	695	695	695			695	695
Renovations - Paint	2500	1-Dec-02	2200			63	63	63	63	63	63			63	63
Construction Costs	17400	1-Dec-02	15740		10%	362	362	4,362	4,362	4,362	4,362			4,362	4,362
<b>Sub total</b>	<b>21780</b>		<b>19220</b>			<b>314</b>	<b>1,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>		<b>5,314</b>	<b>5,314</b>	<b>5,314</b>
<b>Total</b>			<b>21480</b>			<b>1610</b>	<b>9,535</b>	<b>8,340</b>	<b>7,421</b>	<b>7,191</b>	<b>6,668</b>		<b>6,271</b>	<b>5,989</b>	<b>5,804</b>

Depreciable Items	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Remaining Undepreciated
<b>Plant &amp; Articles</b>											
<i>Assets (General)</i>											
Air Conditioner / Heater											
- Central System	202	182	164	147	133	118	105				
Exhaust Fans (incl. heat/light)	-	-	-	-	-	-	-	-	-	-	-
Fire Alarms	-	-	-	-	-	-	-	-	-	-	-
General lighting units / fittings	-	-	-	-	-	-	-	-	-	-	-
Hot water services	-	-	-	-	-	-	-	-	-	-	-
- Electric	-	-	-	-	-	-	-	-	-	-	-
<i>Bathroom Assets</i>											
Spa Bath (heater pump)	-	-	-	-	-	-	-	-	-	-	-
<i>Flooring</i>											
Carpet	-	-	-	-	-	-	-	-	-	-	-
<i>Kitchen Assets</i>											
Cooktop	-	-	-	-	-	-	-	-	-	-	-
Dishwasher	-	-	-	-	-	-	-	-	-	-	-
Oven / Stove	-	-	-	-	-	-	-	-	-	-	-
Range Hood	-	-	-	-	-	-	-	-	-	-	-
<i>Outdoor</i>											
Automated Irrigation	-	-	-	-	-	-	-	-	-	-	-
- Motor	-	-	-	-	-	-	-	-	-	-	-
Watering System	-	-	-	-	-	-	-	-	-	-	-
- Water Sprinkler	-	-	-	-	-	-	-	-	-	-	-
<i>Window Fixings</i>											
Blinds	-	-	-	-	-	-	-	-	-	-	-
- Interiors	-	-	-	-	-	-	-	-	-	-	-
Curtains	-	-	-	-	-	-	-	-	-	-	-
<b>Sub total</b>	<b>202</b>	<b>182</b>	<b>164</b>	<b>147</b>	<b>133</b>	<b>118</b>	<b>105</b>				

Depreciable Items	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Remaining Undeducted
Low Value Pool (First Year)	-	-	-	-	-	-	-	182	-	-	-
Low Value Pool (Other Years)	166	104	65	41	25	16	10	6	300		2,098
<b>Sub total</b>	<b>166</b>	<b>104</b>	<b>65</b>	<b>41</b>	<b>25</b>	<b>16</b>	<b>10</b>	<b>10</b>	<b>300</b>		<b>98</b>
<b>Capital Works</b>											
Renovations - Tiling	195	195	195	195	195	195	195	195	195	195	1,033
Renovations - Hard L'scaping	695	695	695	695	695	695	695	695	695	695	7,489
Renovations - Paint	63	63	63	63	63	63	63	63	63	63	703
Construction Costs	4,362	4,362	4,362	4,362	4,362	4,362	4,362	4,362	4,362	4,362	43,620
<b>Sub total</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>5,314</b>	<b>85,936</b>
<b>Total</b>	<b>8,180</b>	<b>8,180</b>	<b>8,180</b>	<b>8,180</b>	<b>8,180</b>	<b>8,180</b>	<b>8,180</b>	<b>8,180</b>	<b>8,180</b>	<b>8,180</b>	<b>88,033</b>

REPAIRS

TEN YEAR DEPRECIATION SUMMARY

DEPRECIATION METHOD: DIMINISHING VALUE

Financial Year	Plant & Articles	Low Value Pool	Capital Works	Diminishing Value
2007	\$3,153	\$1,143	\$5,314	\$9
2008	\$2,365	\$1,857	\$5,3	\$9
2009	\$1,865	\$1,160	\$5,3	\$8
2010	\$1,047	\$1,060	\$5,3	\$7
2011	\$880	\$997	\$5,3	\$7
2012	\$552	\$801	\$5,3	\$6
2013	\$308	\$336	\$5,3	\$6
2014	\$	\$80	\$5,3	\$6
2015	\$	\$25	\$5,3	\$5
2016	\$	\$266	\$5,3	\$5
2017	\$	\$66	\$5,3	\$5
2018	\$	\$04	\$5,3	\$5
2019	\$	\$65	\$5,3	\$5,543
2020	\$	\$41	\$5,3	\$5,502
2021	\$	\$25	\$5,314	\$5,472
2022	\$	\$16	\$5,314	\$5,448
2023	\$	\$10	\$5,314	\$5,429
2024	\$	\$88	\$5,314	\$5,502
2025	\$	\$300	\$5,314	\$5,614
2026	\$	\$187	\$5,314	\$5,501
<b>Residual</b>	<b>\$0</b>	<b>\$2,098</b>	<b>\$85,936</b>	<b>\$88,033</b>