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Supporting Economic Life in Your Report (and Workfile) Marshall Valuation Service cost manual (the commercial book version) considers a non-high- end house to have a total economic life of 60 years and a high-end house to have a total economic life of 65 years.

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LIFE EXPECTANCY GUIDELINES The asset life recommendations have been derived from various sources: Marshall Valuation Service, Florida Public Service Commission, and industry depreciation studies. As relevant information becomes available, the Department will update the tables.

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LIFE EXPECTANCY GUIDELINES SECTION 97 PAGE 14

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