

AD 33 - Tangible Capital Assets					
Appendix A - Asset Thresholds and Maximum Useful Life					
Asset Classification Codes					
Code	Major Class	Minor Class	SubClass	Asset Threshold	Maximum Useful Life
BLDG-PERMW	Buildings	Permanent Structures	Wood Frame Construction	25000.00	50
BLDG-PERMS	Buildings	Permanent Structures	Steel/Concrete Construction	25000.00	50
BLDG-PERMO	Buildings	Permanent Structures	Other Construction	25000.00	50
BLDG-PORTE	Buildings	Portable Structures	Enclosed Structure	5000.00	25
BLDG-PORTO	Buildings	Portable Structures	Open Structure	5000.00	25
BLDG-LHIMP	Buildings	Leasehold Improvements	Leasehold Improvements	Varies	Varies
BLDG-STIMP	Buildings	Building Improvements	Structural Improvement	10000.00	25
BLDG-HVIMP	Buildings	Building Improvements	HVAC Systems Improvement	10000.00	25
BLDG-ELIMP	Buildings	Building Improvements	Electrical Systems Improvement	10000.00	25
BLDG-ACIMP	Buildings	Building Improvements	Accessibility Improvement	10000.00	25
BLDG-PLIMP	Buildings	Building Improvements	Plumbing Improvement	10000.00	25
BLDG-ENIMP	Buildings	Building Improvements	Energy System Improvement	10000.00	15
BLDG-OTIMP	Buildings	Building Improvements	Other Improvement	10000.00	25
Code	Major Class	Minor Class	SubClass	Asset Threshold	Maximum Useful Life
LAND-GENRL	Land	General	General (unimproved)	All	Indefinite
LAND-PARKS	Land	Parks & Green Space	Parks & Green Space	All	Indefinite
LAND-RDALL	Land	Road Allowance	Road Allowance	All	Indefinite
LAND-RIGHT	Land	Right-of-Way	Right-of-Way	All	Indefinite
LAND-CEMET	Land	Cemetery	Cemetery	All	Indefinite
LAND-DRAGE	Land	Drainage	Drainage	All	Indefinite
LDIM-GRPIT	Land Improvements	Gravel Pit	Gravel Pit	Varies	Varies
LDIM-LFPAD	Land Improvements	Landfill	Pad	Varies	Varies
LDIM-LFPIT	Land Improvements	Landfill	Pit	Varies	Varies
LDIM-LFTRF	Land Improvements	Landfill	Transfer Station	5000.00	20
LDIM-FENCE	Land Improvements	Landscaping	Fences & Gates	5000.00	20
LDIM-FOUNT	Land Improvements	Landscaping	Fountain	5000.00	20
LDIM-OUTLT	Land Improvements	Landscaping	Outdoor Lighting	5000.00	20
LDIM-PLANT	Land Improvements	Landscaping	Plants (Perennials/Shrubs/Trees)	5000.00	50
LDIM-RWALL	Land Improvements	Landscaping	Retaining Wall	5000.00	20
LDIM-SPRIN	Land Improvements	Landscaping	Sprinkler System	5000.00	15
LDIM-BDIAM	Land Improvements	Recreational Facilities & Structures	Ball Diamond	5000.00	20
LDIM-DOCKP	Land Improvements	Recreational Facilities & Structures	Dock/Pier	5000.00	20
LDIM-GOLFC	Land Improvements	Recreational Facilities & Structures	Golf Course	5000.00	20
LDIM-OFURN	Land Improvements	Recreational Facilities & Structures	Outdoor Furniture	5000.00	15
LDIM-ORINK	Land Improvements	Recreational Facilities & Structures	Outdoor Rink	5000.00	20
LDIM-PLAYG	Land Improvements	Recreational Facilities & Structures	Playground Structures	5000.00	20
LDIM-TRAIL	Land Improvements	Recreational Facilities & Structures	Trails & Pathways	5000.00	25
LDIM-SOCCE	Land Improvements	Recreational Facilities & Structures	Soccer Pitch	5000.00	20
LDIM-SWIMP	Land Improvements	Recreational Facilities & Structures	Swimming Pool (Outdoor)	5000.00	20
LDIM-APRUN	Land Improvements	Transportation Land Improvements	Airport Runway	5000.00	10
LDIM-PKLOT	Land Improvements	Transportation Land Improvements	Parking Lot	5000.00	20
LDIM-CANAL	Land Improvements	Water Features	Canal	5000.00	20
LDIM-LAKEP	Land Improvements	Water Features	Lake/Pond	5000.00	30
Code	Major Class	Minor Class	SubClass	Asset Threshold	Maximum Useful Life
VEHI-APUMP	Vehicles	Fire Trucks	Aerial/Pumper Trucks	5000.00	10
VEHI-RESCU	Vehicles	Fire Trucks	Rescue Trucks	5000.00	10
VEHI-SPECZ	Vehicles	Fire Trucks	Specialized Fire Vehicle	5000.00	10
VEHI-WTANK	Vehicles	Fire Trucks	Water Tankers	5000.00	10
VEHI-HEAVY	Vehicles	Heavy Duty	Heavy Duty	5000.00	10
VEHI-LDCAR	Vehicles	Light Duty	Car	5000.00	5
VEHI-LDTRK	Vehicles	Light Duty	Light Truck (up to 1 ton)	5000.00	5
VEHI-LDVAN	Vehicles	Light Duty	Van	5000.00	5
VEHI-LDOTH	Vehicles	Light Duty	Other	5000.00	5
VEHI-MDDMP	Vehicles	Medium Duty	Dump Trucks	5000.00	10
VEHI-MDOTH	Vehicles	Medium Duty	Other	5000.00	10
VEHI-MDPLW	Vehicles	Medium Duty	Snow Plow	5000.00	10
VEHI-MDWTK	Vehicles	Medium Duty	Water Tankers	5000.00	10
VEHI-ORATV	Vehicles	Off-Road	All-Terrain Vehicle/Quad	5000.00	5
VEHI-ORSNM	Vehicles	Off-Road	Snowmobile	5000.00	5
VEHI-TRAIL	Vehicles	Trailers	Trailer	5000.00	10
VEHI-MDAMB	Vehicles	Medium Duty	Ambulances	5000.00	5
VEHI-LDMOT	Vehicles	Light Duty	Motorcycles	5000.00	5

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MACH-AIRCF	Machinery And Equipment	Aircraft	Aircraft	5000.00	Varies
MACH-BOATS	Machinery And Equipment	Boats	Boats	5000.00	25
MACH-BINSA	Machinery And Equipment	Bins	Bins	5000.00	15
MACH-STORE	Machinery And Equipment	Stores	Stores	5000.00	15
MACH-TOWER	Machinery And Equipment	Communications	Towers	5000.00	25
MACH-RADIO	Machinery And Equipment	Communications	Radios	5000.00	10
MACH-TELEP	Machinery And Equipment	Communications	Telephones and Telephone Systems	5000.00	10
MACH-TVAVI	Machinery And Equipment	Consumer Electronics	Television and Audiovisual	5000.00	10
MACH-HAPPL	Machinery And Equipment	Consumer Electronics	Household Appliances	5000.00	5
MACH-DICAM	Machinery And Equipment	Consumer Electronics	Digital Cameras	5000.00	5
MACH-SYDEV	Machinery And Equipment	Computer Systems	System Development	5000.00	10
MACH-COMPH	Machinery And Equipment	Computer Systems	Hardware	5000.00	5
MACH-COMPS	Machinery And Equipment	Computer Systems	Software	5000.00	5
MACH-COMLK	Machinery And Equipment	Control Systems	Communication Links	5000.00	10
MACH-CTRLS	Machinery And Equipment	Control Systems	Control Systems	5000.00	20
MACH-SCADA	Machinery And Equipment	Control Systems	SCADA Systems	5000.00	10
MACH-FIREE	Machinery And Equipment	Fire Equipment	Fire Equipment	5000.00	12
MACH-FITNE	Machinery And Equipment	Fitness & Wellness	Fitness & Wellness	5000.00	10
MACH-FDSVC	Machinery And Equipment	Food Services	Food Services	5000.00	10
MACH-ICERE	Machinery And Equipment	Ice ReSurfacer	Ice Resurfacer	5000.00	10
MACH-MTREL	Machinery And Equipment	Meters	Electrical	5000.00	20
MACH-MTRGA	Machinery And Equipment	Meters	Gas	5000.00	20
MACH-MTRPM	Machinery And Equipment	Meters	Parking Meters	5000.00	20
MACH-MTRWA	Machinery And Equipment	Meters	Water	5000.00	25
MACH-SCALE	Machinery And Equipment	Scales	Scales	5000.00	15
MACH-FUELS	Machinery And Equipment	Fueling Stations	Fueling Stations	5000.00	15
MACH-HCONS	Machinery And Equipment	Heavy Construction Equipment	Heavy Construction Equipment	5000.00	10
MACH-LABOR	Machinery And Equipment	Laboratory	Laboratory	5000.00	10
MACH-MEDIC	Machinery And Equipment	Medical Equipment	Medical Equipment	5000.00	10
MACH-POLIC	Machinery And Equipment	Police Special Equipment	Police Special Equipment	5000.00	10
MACH-OFURN	Machinery And Equipment	Office Furniture & Equipment	Furniture	5000.00	10
MACH-OEQUI	Machinery And Equipment	Office Furniture & Equipment	Office Equipment	5000.00	10
MACH-TOOLS	Machinery And Equipment	Tools, Shop & Garage Equipment	Tools, Shop & Garage Equipment	5000.00	10
MACH-TURFE	Machinery And Equipment	Turf Equipment	Turf Equipment	5000.00	10
<b>Code</b>	<b>Major Class</b>	<b>Minor Class</b>	<b>SubClass</b>	<b>Asset Threshold</b>	<b>Maximum Useful Life</b>
ENGS-ENDIS	Engineered Structures	Electrical System	Electrical Distribution	5000.00	30
ENGS-ELGEN	Engineered Structures	Electrical System	Electrical Generation	5000.00	30
ENGS-ELSUB	Engineered Structures	Electrical System	Electrical Substation	5000.00	30
ENGS-ELTRA	Engineered Structures	Electrical System	Electrical Transmission	5000.00	30
ENGS-ELPLT	Engineered Structures	Electrical System	General Plant Electrical	25000.00	30
ENGS-GADIS	Engineered Structures	Gas Distribution	Gas Distribution	5000.00	30
ENGS-GAMEA	Engineered Structures	Gas Distribution	Measurement	5000.00	30
ENGS-GASVC	Engineered Structures	Gas Distribution	Services	5000.00	30
ENGS-SSCAT	Engineered Structures	Storm System	Catch Basin	5000.00	30
ENGS-SSCOL	Engineered Structures	Storm System	Collection System	5000.00	30
ENGS-SSOUT	Engineered Structures	Storm System	Outfall	5000.00	30
ENGS-SSPLT	Engineered Structures	Storm System	Pump, Lift & Transfer Station	5000.00	30
ENGS-SSPND	Engineered Structures	Storm System	Retention Pond	5000.00	30
ENGS-SSTRE	Engineered Structures	Storm System	Treatment Facility	5000.00	30
ENGS-SSWET	Engineered Structures	Storm System	Wetlands	5000.00	30
ENGS-FIBRE	Engineered Structures	Fibre Optics	Fibre Optics	5000.00	30
ENGS-WWCOL	Engineered Structures	Wastewater System	Collection System	5000.00	50
ENGS-WWLAG	Engineered Structures	Wastewater System	Lagoon	5000.00	50
ENGS-WWPLT	Engineered Structures	Wastewater System	Plant	25000.00	50
ENGS-WWPMP	Engineered Structures	Wastewater System	Pumping Equipment	5000.00	50
ENGS-WWSEP	Engineered Structures	Wastewater System	Septic Tank	5000.00	50
ENGS-WWTRE	Engineered Structures	Wastewater System	Treatment Equipment	5000.00	50
ENGS-WWPLT	Engineered Structures	Wastewater System	Pump, Lift & Transfer Station	5000.00	50
ENGS-WADAM	Engineered Structures	Water System	Dam	5000.00	50
ENGS-WADIS	Engineered Structures	Water System	Distribution System	5000.00	50
ENGS-WAHYD	Engineered Structures	Water System	Hydrants/Fire Protection	5000.00	25
ENGS-WAPLT	Engineered Structures	Water System	Plant	25000.00	50
ENGS-WAPMP	Engineered Structures	Water System	Pumping Equipment	5000.00	50
ENGS-WATRE	Engineered Structures	Water System	Treatment Equipment	5000.00	50
ENGS-WAPLT	Engineered Structures	Water System	Pump, Lift & Transfer Station	5000.00	50
ENGS-WARES	Engineered Structures	Water System	Reservoir	5000.00	50
ENGS-RDBRD	Engineered Structures	Roadway System	Bridge	5000.00	Varies
ENGS-RDCUR	Engineered Structures	Roadway System	Curb & Gutter	5000.00	30
ENGS-RDGUA	Engineered Structures	Roadway System	Guard Rail	5000.00	30
ENGS-RDLRS	Engineered Structures	Roadway System	Light Rail System	5000.00	30
ENGS-RDLIG	Engineered Structures	Roadway System	Lights	5000.00	30
ENGS-RDOVR	Engineered Structures	Roadway System	Overpass/Interchange	5000.00	50
ENGS-RDPKA	Engineered Structures	Roadway System	Parkade	5000.00	25
ENGS-RDRMP	Engineered Structures	Roadway System	Road Ramp	5000.00	30
ENGS-RDSGN	Engineered Structures	Roadway System	Road Signs	5000.00	20
ENGS-RDSUB	Engineered Structures	Roadway System	Roads & Streets Subsurface	5000.00	30
ENGS-RDASP	Engineered Structures	Roadway System	Roads & Streets Asphalt Surface	5000.00	20
ENGS-RDCON	Engineered Structures	Roadway System	Roads & Streets Concrete Surface	5000.00	20

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ENGS-RDGRV	Engineered Structures	Roadway System	Roads & Streets Gravel Surface	5000.00	10
ENGS-RDOIL	Engineered Structures	Roadway System	Roads & Streets Oil/Chip Seal Surface	5000.00	5
ENGS-RSDSW	Engineered Structures	Roadway System	Sidewalks & ParaRamps	5000.00	30
ENGS-RDTUN	Engineered Structures	Roadway System	Tunnel	5000.00	30
ENGS-RDTRF	Engineered Structures	Roadway System	Traffic Signals & Control Device	5000.00	20
ENGS-RDWGH	Engineered Structures	Roadway System	Weigh Scale/Station	5000.00	15
<b>Code</b>	<b>Major Class</b>	<b>Minor Class</b>	<b>SubClass</b>	<b>Asset Threshold</b>	<b>Maximum Useful Life</b>
CHIS-HSITE	Cultural & Historical Assets	Heritage Site	Heritage Site	N/A	Indefinite
CHIS-HISTO	Cultural & Historical Assets	Historical	Historical	N/A	Indefinite
CHIS-PUART	Cultural & Historical Assets	Public Art	Public Art	N/A	Indefinite