Virginia State Corporation Commission

Depreciation Schedule for Utility-scale Solar Facilities Greater than 25 Megawatts

Year	Effective Percent	Applied Percent
1	98.18%	90.00%
2	96.25%	90.00%
3	94.20%	90.00%
4	92.03%	90.00%
5	89.73%	90.00%
6	87.29%	87.29%
7	84.70%	84.70%
8	81.96%	81.96%
9	79.06%	79.06%
10	75.98%	75.98%
11	72.71%	72.71%
12	69.25%	69.25%
13	65.68%	65.68%
14	61.70%	61.70%
15	57.58%	57.58%
16	53.21%	53.21%
17	48.58%	48.58%
18	43.67%	43.67%
19	38.47%	38.47%
20	32.95%	32.95%
21	27.11%	27.11%
22	20.91%	20.91%
23	14.34%	14.34%
24	7.38%	10.00%
25-50	3.00%	10.00%

Source: Public Service Taxation Division Virginia State Corporation Commission