

Central Appraisal District - WHARTON COUNTY

2017 DEPRECIATION SCHEDULES FOR THE YEAR OF ACQUISITION METHOD

YEAR ACQUIRED	INDEX FACTOR	Computers		Mainframe				Office / Lab		Furniture		Misc.		Mobile M&E		Machinery		20 Year Life		25 Year Life	
		3 Year Life		4 Year Life		5 Year Life		6 Year Life		8 Year Life		10 Year Life		12 Year Life		15 Year Life					
		%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF
2016	1.010	68	69	75	76	85	86	87	88	90	91	92	93	94	95	95	96	97	98	98	99
2015	1.002	44	44	56	56	69	69	73	73	79	79	84	84	87	87	90	90	93	93	95	95
2014	1.011	28	28	42	42	52	53	57	58	67	68	76	77	80	81	85	86	90	91	93	94
2013	1.024	20	20	32	33	34	35	41	42	54	55	67	69	73	75	79	81	86	88	90	92
2012	1.032			20	20	23	24	30	31	43	44	58	60	66	68	73	75	82	85	87	90
2011	1.062					20	20	23	24	33	35	49	52	58	62	68	72	78	83	84	89
2010	1.095							20	20	26	28	39	43	50	55	62	68	74	81	81	89
2009	1.087									22	24	30	33	43	47	55	60	70	76	78	85
2008	1.118									20	20	24	27	36	40	49	55	65	73	75	84
2007	1.162											21	24	29	34	43	50	60	70	71	83
2006	1.226											20	22	24	29	37	45	55	67	68	83
2005	1.283											20	20	22	28	31	40	50	64	64	82
2004	1.379													20	25	26	36	45	62	60	83
2003	1.427													20	20	23	33	40	57	56	80
2002	1.451															21	30	35	51	52	75
2001	1.460															20	25	31	45	48	70
2000	1.472																	27	40	44	65
1999	1.499																	24	36	39	58
1998	1.503																	22	33	34	51
1997	1.516																	21	32	30	45
1996	1.541																	21	32	28	43
1995	1.564																	20	27	26	41
1994	1.620																			24	39
1993	1.666																			23	38
1992	1.698																			22	37
1991	1.719																			20	30
1990	1.754																				
1989	1.800																				
1988	1.897																				
1987	1.978																				
1986	2.007																				
1985	2.026																				

* Schedules for items with 15 year or greater lives normally apply only to certain types of industrial machinery and equipment. Generally, items of this type are maintained in a manner resulting in low effective ages. Industrial appraisers adjust for lesser degrees of maintenance through application of service factors.

***Examples**

- 5 YR Office Equipment, Laundromat-Self Serve, Vending Machines
- 8 YR General Office Furniture, Restaurant Equipment
- 10 YR High End Office Furniture, Shelving, File Cabinets, etc
- 10 YR Equipment: Bank, Beauty & Barber, Bowling, Car Wash, Cleaners, All Coolers, Doctor, Dentist, Funeral Homes, Machine Shop
- 20 YR Bank Safes and Vaults

Appraiser's inspection will determine typical type of Personal Property for appropriate LIFE when in question.