

WHARTON CENTRAL APPRAISAL DISTRICT

2018 DEPRECIATION SCHEDULES FOR THE YEAR OF ACQUISITION METHOD

YEAR ACQU	INDEX FACTOR	Computers		Mainframe		Office / Lab		Furniture		Misc.		Mobile M&E		Machinery		20 Year Life		25 Year Life			
		3 Year Life %GD	PVF	4 Year Life %GD	PVF	5 Year Life %GD	PVF	6 Year Life %GD	PVF	8 Year Life %GD	PVF	10 Year Life %GD	PVF	12 Year Life %GD	PVF	15 Year Life %GD	PVF	%GD	PVF	%GD	PVF
2017	1.016	65	66	75	76	85	86	87	88	90	91	92	93	94	96	95	97	97	99	98	100
2016	1.036	39	40	56	58	69	72	73	76	79	82	84	87	87	90	90	93	93	96	95	98
2015	1.028	26	27	42	43	52	53	57	59	67	69	76	78	80	82	85	87	90	93	93	96
2014	1.038	20	21	27	28	34	35	41	43	54	56	67	70	73	76	79	82	86	89	90	93
2013	1.051			20	21	23	24	30	32	43	45	58	61	66	69	73	77	82	86	87	91
2012	1.060					20	21	23	24	33	35	49	52	58	61	68	72	78	83	84	89
2011	1.090							20	22	26	28	39	43	50	54	62	68	74	81	81	88
2010	1.124									22	25	30	34	43	48	55	62	70	79	78	88
2009	1.115									20	22	24	27	36	40	49	55	65	73	75	84
2008	1.148											21	24	29	33	43	49	60	69	71	81
2007	1.193											20	24	24	29	37	44	55	66	68	81
2006	1.258													22	28	31	39	50	63	64	81
2005	1.316													20	26	26	34	45	59	60	79
2004	1.416															23	33	40	57	56	79
2003	1.465															21	31	35	51	52	76
2002	1.489															20	30	31	46	48	71
2001	1.498																	27	40	44	66
2000	1.511																	24	36	39	59
1999	1.538																	22	34	34	52
1998	1.543																	21	32	30	46
1997	1.556																	21	33	28	44
1996	1.581																	20	32	26	41
1995	1.605																			24	39
1994	1.663																			23	38
1993	1.710																			22	38
1992	1.743																			21	37
1991	1.764																				
1990	1.800																				
1989	1.848																				
1988	1.947																				
1987	2.030																				
1986	2.060																				

* 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.