

**CENTRAL APPRAISAL DISTRICT - Wharton**  
**2019 DEPRECIATION SCHEDULES FOR THE YEAR OF ACQUISITION METHOD**

YEAR ACQUIRED	INDEX FACTOR	Computers		Mainframe		5 Year Life		Office / Lab		Furniture		Misc.		Mobile M&E		Machinery		20 Year Life	
		3 Year Life %GD	3 Year Life PVF	4 Year Life %GD	4 Year Life PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF
2018	1.000	65	65	75	75	85	85	87	87	90	90	92	92	94	94	95	95	97	97
2017	1.065	39	42	56	60	69	73	73	78	79	84	84	89	87	93	90	96	93	99
2016	1.086	26	28	42	46	52	56	57	62	67	73	76	83	80	87	85	92	90	98
2015	1.077	20	22	27	29	34	37	41	44	54	58	67	72	73	79	79	85	86	93
2014	1.087			20	22	23	25	30	33	43	47	58	63	66	72	73	79	82	89
2013	1.101					20	22	23	25	33	36	49	54	58	64	68	75	78	86
2012	1.110							20	22	26	29	39	43	50	56	62	69	74	82
2011	1.142									22	25	30	34	43	49	55	63	70	80
2010	1.178									20	24	24	28	36	42	49	58	65	77
2009	1.169											21	25	29	34	43	50	60	70
2008	1.202											20	24	24	29	37	44	55	66
2007	1.250													22	27	31	39	50	62
2006	1.318													20	26	26	34	45	59
2005	1.379															23	32	40	55
2004	1.483															21	31	35	52
2003	1.534															20	31	31	48
2002	1.560																	27	42
2001	1.570																	24	38
2000	1.583																	22	35
1999	1.611																	21	34
1998	1.616																	21	34
1997	1.630																	20	33
1996	1.657																		
1995	1.682																		
1994	1.742																		
1993	1.791																		
1992	1.826																		

\* 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.