

CENTRAL APPRAISAL DISTRICT - Wharton
2020 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			
		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		
2019	1.001	78	78	83	83	85	85	87	87	90	90	91	91	93	93	95	95	96	96
2018	1.037	56	58	66	68	70	73	74	77	80	83	82	85	86	89	90	93	92	95
2017	1.073	35	38	49	53	55	59	61	65	70	75	73	78	79	85	85	91	88	94
2016	1.094	13	14	32	35	40	44	48	53	60	66	64	70	72	79	80	88	84	92
2015	1.085			15	16	25	27	35	38	50	54	55	60	65	71	75	81	80	87
2014	1.095					10	20	22	24	40	44	46	50	58	64	70	77	76	83
2013	1.110							10	20	30	33	37	41	51	57	65	72	72	80
2012	1.119									20	22	28	31	44	49	60	67	68	76
2011	1.150									10	20	19	22	37	43	55	63	64	74
2010	1.187											10	20	30	36	50	59	60	71
2009	1.178													23	27	45	53	56	66
2008	1.212													16	20	40	48	52	63
2007	1.259													10	20	35	44	48	60
2006	1.328															30	40	44	58
2005	1.390															25	35	40	56
2004	1.494															15	22	36	54
2003	1.546																	32	49
2002	1.572																	28	44
2001	1.582																	25	40
2000	1.595																	15	24

* 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
- 10 YR Equipment: Bank, Beauty/Barber, Bowling, Car Wash, Cleaners, Coolers, Dentist, Funeral Homes, Machine Shop
- 20 YR Bank Safes/Vaults

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