

2021 Matagorda County Appraisal District Business Personal Property Depreciation Schedules

AGE	YEAR ACQD	3 YEAR LIFE % GOOD	5 YEAR LIFE % GOOD	8 YEAR LIFE % GOOD	10 YEAR LIFE % GOOD	12 YEAR % GOOD	14 YEAR LIFE % GOOD	15 YEAR LIFE % GOOD	20 YEAR LIFE % GOOD
1	2020	78	85	90	92	94	95	95	97
2	2019	56	69	82	88	91	93	94	97
3	2018	35	52	72	82	86	91	92	96
4	2017	10	34	59	74	80	85	87	95
5	2016		23	47	63	72	78	80	90
6	2015		18	36	54	64	72	75	86
7	2014			29	44	56	65	69	83
8	2013			25	34	48	57	62	79
9	2012			23	28	42	52	57	75
10	2011				24	35	47	51	72
11	2010				12	28	39	44	65
12	2009					27	34	38	61
13	2008					25	30	33	57
14	2007						29	31	53
15	2006						28	28	49
16	2005							28	47
17	2004								42
18	2003								38
19	2002								35
20	2001								34
21	2000								33

ASSET LIFE EXAMPLES:	NOTE:
<b>3 YR</b> Digital Pagers, Video Photo Cameras and Recorders	>Tractor Trailer Rigs/Vehicles in general appraised using current
<b>5 YR</b> ATMs,Cash Registers,Computers,Copiers,Fax,Juke Boxes,Mobile Radios,High-tec Med Equip, Office Equip,POS Equip,Phone Equip,	>NADA values or current market data when available.
<b>8 YR</b> Furniture&Fixtures Anesthesia Equip,Fitness Equip,Grocery Equip,High-Tec Med Vet, Lottery Equip,Vehicles,Mainframe Computer Networks,Pool Tables	>If not, Reg. Vehs 8Yr Life tractor Trailer Rigs 12Yr Life
<b>10 YR</b> Air Tools & Compressors,Bakery Equip, Coin-Op Laundry Equip, Hand Tools,Ice Makers,Kitchen Equip,Medical Equip,Restaurant Equip, Leasehold Improvements	>Aircraft appraised according to Aircraft Blue Book Winter Edition.
<b>12 YR</b> Bowling Alley Equip,Refrig Cases,Frozen Food Cases,Walk-in Coolers & Freezers,	>Comm. Shrimp Boats appraised according to In-house Schedules.
<b>14 YR</b> Const. Equip,Backhoes,Dozers,Trac Hoes,Forklifts,Loaders,Man Lifts,	>Typical Residual Value held at 10% of Original Cost if property in good operable condition with exceptions of 25% residual for 20 year life assets
<b>15 YR</b> Alarm Sys,Auto Repair Equip,Bulk Plant Equip,Carwash Equip,Dumpsters, Mobile Modular Office Trailers,Vending Machines,X-Ray Equip	
<b>20 YR</b> Tanks, Piping, Bank Safes & Vault Doors, Signs, Outdoor Ad Sign Poles, Steel Billboards	<b>*Inventory/Raw materials Work in Progress/Supplies appraised at 100% Total Cost</b>

\* Appraisers inspection/appraisal will determine typical type of Personal Property for appropriate LIFE and % GOOD when in question.

\*\*\* The above depreciation table includes a trending factor with exceptions to the 3 year life and 5 year life schedules.