

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	91	92	94	95	96	97
2	2019	56	70	84	86	90	92	94	96
3	2018	35	55	76	79	85	89	92	95
4	2017	10	40	66	71	79	84	88	93
5	2016		25	55	60	71	77	82	87
6	2015		10	44	51	64	71	77	84
7	2014			34	41	57	65	73	80
8	2013			23	32	50	59	68	77
9	2012			12	22	43	53	64	74
10	2011				12	36	48	60	72
11	2010				12	27	40	53	66
12	2009					20	34	49	63
13	2008					13	28	44	61
14	2007						21	40	59
15	2006						14	35	56
16	2005							30	54
17	2004								50
18	2003								44
19	2002								43
20	2001								42
21	2000								41

ASSET LIFE EXAMPLES:	NOTE:
<b>3 YR</b> Digital Pagers, Video Photo Cameras and Recorders	>Tractor Trailer Rigs/Vehicles in general appraised using current >NADA values or current market data when available. >If not, Reg. Vehs 8Yr Life tractor Trailer Rigs 12Yr Life >Aircraft appraised according to Aircraft Blue Book Winter Edition. >Comm. Shrimp Boats appraised according to In-house Schedules. >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>5 YR</b> ATMs,Cash Registers,Computers,Copiers,Fax,Juke Boxes,Mobile Radios,High-tec Med Equip, Office Equip,POS Equip,Phone Equip,	
<b>8 YR</b> Furniture&Fixtures Anesthesia Equip,Fitness Equip,Grocery Equip,High-Tec Med Vet, Lottery Equip,Vehicles,Mainframe Computer Networks,Pool Tables	
<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	
<b>12 YR</b> Bowling Alley Equip,Refrig Cases,Frozen Food Cases,Walk-in Coolers & Freezers,	
<b>14 YR</b> Const. Equip,Backhoes,Dozers,Trac Hoes,Forklifts,Loaders,Man Lifts,	
<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>*Inventory/Raw materials Work in Progress/Supplies                      appraised at 100% Total Cost</b>
<b>20 YR</b> Tanks, Piping, Bank Safes & Vault Doors, Signs, Outdoor Ad Sign Poles, Steel Billboards	

\* 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.