

2023 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	2022	78	85	91	92	94	95	96	97
2	2021	56	70	84	86	90	92	94	96
3	2020	35	55	76	79	85	89	92	95
4	2019	10	40	66	71	79	84	88	93
5	2018		25	55	60	71	77	82	87
6	2017		10	44	51	64	71	77	84
7	2016			34	41	57	65	73	80
8	2015			23	32	50	59	68	77
9	2014			12	22	43	53	64	74
10	2013				12	36	48	60	72
11	2012				12	27	40	53	66
12	2011					20	34	49	63
13	2010					13	28	44	61
14	2009						21	40	59
15	2008						14	35	56
16	2007							30	54
17	2006								50
18	2005								44
19	2004								43
20	2003								42
21	2002								41

ASSET LIFE EXAMPLES:	NOTE:
3 YR Digital Pagers, Video Photo Cameras and Recorders	>Tractor Trailer Rigs/Vehicles in general appraised using current
5 YR 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.
8 YR 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
10 YR 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.
12 YR Bowling Alley Equip,Refrig Cases,Frozen Food Cases,Walk-in Coolers & Freezers,	>Comm. Shrimp Boats appraised according to In-house Schedules.
14 YR 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
15 YR Alarm Sys,Auto Repair Equip,Bulk Plant Equip,Carwash Equip,Dumpsters, Mobile Modular Office Trailers,Vending Machines,X-Ray Equip	
20 YR Tanks, Piping, Bank Safes & Vault Doors, Signs, Outdoor Ad Sign Poles, Steel Billboards	*Inventory/Raw materials Work in Progress/Supplies appraised at 100% Total Cost

* 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.