



# ANDREWS COUNTY APPRAISAL DISTRICT

## BUSINESS PERSONAL PROPERTY 2023 DEPRECIATION SCHEDULE

% GOOD

| EFFECTIVE AGE | YEAR       | LIFE EXPECTANCY IN YEARS |     |     |     |     |     |     |     |     |
|---------------|------------|--------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
|               |            | 3                        | 5   | 8   | 10  | 12  | 14  | 15  | 20  | 25  |
| 1             | 2022       | 72%                      | 84% | 90% | 92% | 93% | 94% | 95% | 96% | 97% |
| 2             | 2021       | 44%                      | 68% | 80% | 84% | 87% | 89% | 89% | 92% | 94% |
| 3             | 2020       | 16%                      | 51% | 70% | 76% | 80% | 83% | 84% | 88% | 90% |
| 4             | 2019       | 10%                      | 36% | 61% | 69% | 74% | 78% | 79% | 84% | 87% |
| 5             | 2018       | 10%                      | 21% | 52% | 61% | 68% | 72% | 74% | 81% | 84% |
| 6             | 2017       | 10%                      | 10% | 42% | 54% | 62% | 67% | 69% | 77% | 81% |
| 7             | 2016       | 10%                      | 10% | 33% | 47% | 56% | 62% | 64% | 73% | 78% |
| 8             | 2015       | 10%                      | 10% | 25% | 40% | 50% | 57% | 60% | 70% | 76% |
| 9             | 2014       | 10%                      | 10% | 16% | 33% | 44% | 52% | 55% | 67% | 73% |
| 10            | 2013       | 10%                      | 10% | 12% | 27% | 39% | 48% | 51% | 63% | 70% |
| 11            | 2012       | 10%                      | 10% | 12% | 21% | 34% | 44% | 47% | 60% | 68% |
| 12            | 2011       | 10%                      | 10% | 12% | 15% | 29% | 39% | 44% | 58% | 66% |
| 13            | 2010       | 10%                      | 10% | 12% | 14% | 25% | 35% | 40% | 55% | 63% |
| 14            | 2009       | 10%                      | 10% | 12% | 14% | 20% | 32% | 36% | 52% | 61% |
| 15            | 2008       | 10%                      | 10% | 12% | 14% | 16% | 28% | 32% | 49% | 59% |
| 16            | 2007       | 10%                      | 10% | 12% | 14% | 14% | 24% | 29% | 47% | 57% |
| 17            | 2006       | 10%                      | 10% | 12% | 14% | 14% | 20% | 25% | 44% | 55% |
| 18            | 2005       | 10%                      | 10% | 12% | 14% | 14% | 16% | 22% | 41% | 52% |
| 19            | 2004       | 10%                      | 10% | 12% | 14% | 14% | 15% | 18% | 39% | 50% |
| 20            | 2003       | 10%                      | 10% | 12% | 14% | 14% | 15% | 15% | 36% | 48% |
| 21            | 2002       | 10%                      | 10% | 12% | 14% | 14% | 15% | 15% | 34% | 46% |
| 22            | 2001       | 10%                      | 10% | 12% | 14% | 14% | 15% | 15% | 31% | 44% |
| 23            | 2000       | 10%                      | 10% | 12% | 14% | 14% | 15% | 15% | 29% | 42% |
| 24            | 1999       | 10%                      | 10% | 12% | 14% | 14% | 15% | 15% | 26% | 40% |
| 25            | 1998       | 10%                      | 10% | 12% | 14% | 14% | 15% | 15% | 24% | 39% |
| 26            | 1997       | 10%                      | 10% | 12% | 14% | 14% | 15% | 15% | 22% | 37% |
| 27            | 1996       | 10%                      | 10% | 12% | 14% | 14% | 15% | 15% | 20% | 35% |
| 28            | 1995       | 10%                      | 10% | 12% | 14% | 14% | 15% | 15% | 20% | 33% |
| 29            | 1994       | 10%                      | 10% | 12% | 14% | 14% | 15% | 15% | 20% | 32% |
| 30            | 1993       | 10%                      | 10% | 12% | 14% | 14% | 15% | 15% | 20% | 30% |
| 31            | 1992       | 10%                      | 10% | 12% | 14% | 14% | 15% | 15% | 20% | 28% |
| 32            | 1991       | 10%                      | 10% | 12% | 14% | 14% | 15% | 15% | 20% | 27% |
| 33+           | 1990 prior | 10%                      | 10% | 12% | 14% | 14% | 15% | 15% | 20% | 25% |

### NORMAL YEAR LIFE

|            |                                   |
|------------|-----------------------------------|
| 3 YR LIFE  | COMPUTER EQUIPMENT                |
| 8 YR LIFE  | COMMUNICATION EQUIPMENT, VEHICLES |
| 10 YR LIFE | FURNITURE, FIXTURES, EQUIPMENT    |
| 12 YR LIFE | HEAVY EQUIPMENT                   |

ASSETS ARE APPRAISED ON AN INDIVIDUAL BASIS- NORMAL YEAR LIFE MAY NOT APPLY IN ALL CASES