

**ANGELINA COUNTY APPRAISAL DISTRICT**

**DEPRECIATION SCHEDULE**

**COMMERCIAL PERSONAL PROPERTY**

**2023**

ECONOMIC LIFE		3 YR	5YR	7YR	8YR	10YR	12YR	15YR	20YR
YEAR ACQUIRED	AGE								
2022	1	78	85	89	90	91	93	95	96
2021	2	56	70	78	80	82	86	90	92
2020	3	35	55	67	70	73	79	85	88
2019	4	13	40	56	60	64	72	80	84
2018	5	10	25	45	50	55	65	75	80
2017	6	10	10	34	40	46	58	70	76
2016	7	10	10	23	30	37	51	65	72
2015	8	10	10	10	20	28	44	60	68
2014	9	10	10	10	10	19	37	55	64
2013	10	10	10	10	10	10	30	50	60
2012	11	10	10	10	10	10	23	45	56
2011	12	10	10	10	10	10	16	40	52
2010	13	10	10	10	10	10	10	35	48
2009	14	10	10	10	10	10	10	30	44
2008	15	10	10	10	10	10	10	25	36
2007	16	10	10	10	10	10	10	20	32
2006	17	10	10	10	10	10	10	20	28
2005	18	10	10	10	10	10	10	20	27
2004	19	10	10	10	10	10	10	20	26
2003	20	10	10	10	10	10	10	20	25
2002	21	10	10	10	10	10	10	20	25
2001	22	10	10	10	10	10	10	20	25
2000	23	10	10	10	10	10	10	20	25
1999	24	10	10	10	10	10	10	20	25
1998	25	10	10	10	10	10	10	20	25
1997	26	10	10	10	10	10	10	20	25
<b>TYPICAL DEPRECIATION CATEGORIES</b>									
						<b>LIFE</b>		<b>FLOOR</b>	
<b>INVENTORY</b>						<b>COST</b>		<b>COST</b>	
<b>OFFICE EQUIPMENT</b>						8		25	
<b>COMPUTER</b>						3		35	
<b>COMPUTER MAINFRAME</b>						5		25	
<b>TELECOMMUNICATION EQUIPMENT</b>						7		23	
<b>FURNITURE AND FIXTURES</b>						10		20	
<b>VEHICLES</b>						5		23	
<b>TRUCKS AND TRANSPORT VEHICLES</b>						8		20	
<b>MACHINERY AND EQUIPMENT(GENERAL)</b>						8-10		20	
<b>MACHINERY AND EQUIPMENT(MFG)</b>						10-12		16-20	
<b>MACHINERY AND EQUIPMENT(INDIVIDUAL)</b>						12-15		16-25	
<b>SIGNS</b>						8		20	
<b>LEASEHOLD</b>						8		20	