

**ANGELINA COUNTY APPRAISAL DISTRICT
DEPRECIATION SCHEDULE
COMMERCIAL PERSONAL PROPERTY**

2024

ECONOMIC LIFE		3 YR	5YR	7YR	8YR	10YR	12YR	15YR	20YR
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YEAR ACQUIRED	AGE								
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2023	1	78	85	89	90	91	93	95	96
2022	2	56	70	78	80	82	86	90	92
2021	3	35	55	67	70	73	79	85	88
2020	4	13	40	56	60	64	72	80	84
2019	5	10	25	45	50	55	65	75	80
2018	6	10	10	34	40	46	58	70	76
2017	7	10	10	23	30	37	51	65	72
2016	8	10	10	10	20	28	44	60	68
2015	9	10	10	10	10	19	37	55	64
2014	10	10	10	10	10	10	30	50	60
2013	11	10	10	10	10	10	23	45	56
2012	12	10	10	10	10	10	16	40	52
2011	13	10	10	10	10	10	10	35	48
2010	14	10	10	10	10	10	10	30	44
2009	15	10	10	10	10	10	10	25	36
2008	16	10	10	10	10	10	10	20	32
2007	17	10	10	10	10	10	10	20	28
2006	18	10	10	10	10	10	10	20	27
2005	19	10	10	10	10	10	10	20	26
2004	20	10	10	10	10	10	10	20	25
2003	21	10	10	10	10	10	10	20	25
2002	22	10	10	10	10	10	10	20	25
2001	23	10	10	10	10	10	10	20	25
2000	24	10	10	10	10	10	10	20	25
1999	25	10	10	10	10	10	10	20	25
1998	26	10	10	10	10	10	10	20	25

TYPICAL DEPRECIATION CATEGORIES

						LIFE	FLOOR
INVENTORY						COST	COST
OFFICE EQUIPMENT						8	25
COMPUTER						3	35
COMPUTER MAINFRAME						5	25
TELECOMMUNICATION EQUIPMENT						7	23
FURNITURE AND FIXTURES						10	20
VEHICLES						5	23
TRUCKS AND TRANSPORT VEHICLES						8	20
MACHINERY AND EQUIPMENT(GENERAL)						8-10	20
MACHINERY AND EQUIPMENT(MFG)						10-12	16-20
MACHINERY AND EQUIPMENT(INDIVIDUAL)						12-15	16-25
SIGNS						8	20
LEASEHOLD						8	20