

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

2018

ECONOMIC LIFE		3 YR	5YR	7YR	8YR	10YR	12YR	15YR	20YR
YEAR ACQUIRED	AGE								
2017	1	78	85	89	90	92	93	95	96
2016	2	56	70	76	80	84	86	90	92
2015	3	35	55	62	70	76	79	85	88
2014	4	35	40	48	60	68	72	80	84
2013	5	35	25	37	50	60	65	75	80
2012	6	35	25	28	40	52	58	70	76
2011	7	35	25	23	30	44	51	65	72
2010	8	35	25	23	20	36	44	60	68
2009	9	35	25	23	20	28	37	55	64
2008	10	35	25	23	20	20	30	50	60
2007	11	35	25	23	20	20	23	45	56
2006	12	35	25	23	20	20	16	40	52
2005	13	35	25	23	20	20	16	35	48
2004	14	35	25	23	20	20	16	30	44
2003	15	35	25	23	20	20	16	25	36
2002	16	35	25	23	20	20	16	25	32
2001	17	35	25	23	20	20	16	25	28
2000	18	35	25	23	20	20	16	25	27
1999	19	35	25	23	20	20	16	25	26
1998	20	35	25	23	20	20	16	25	26
1997	21	35	25	23	20	20	16	25	26
1996	22	35	25	23	20	20	16	25	26
1995	23	35	25	23	20	20	16	25	26
1994	24	35	25	23	20	20	16	25	26
1993	25	35	25	23	20	20	16	25	26
1992	26	35	25	23	20	20	16	25	26

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