

ANGELINA COUNTY APPRAISAL DISTRICT

DEPRECIATION SCHEDULE

COMMERCIAL PERSONAL PROPERTY

2021

ECONOMIC LIFE	3 YR	5YR	7YR	8YR	10YR	12YR	15YR	20YR	
YEAR ACQUIRED	AGE								
2020	1	78	85	89	90	92	93	95	96
2019	2	56	70	76	80	84	86	90	92
2018	3	35	55	62	70	76	79	85	88
2017	4	35	40	48	60	68	72	80	84
2016	5	35	25	37	50	60	65	75	80
2015	6	35	25	28	40	52	58	70	76
2014	7	35	25	23	30	44	51	65	72
2013	8	35	25	23	20	36	44	60	68
2012	9	35	25	23	20	28	37	55	64
2011	10	35	25	23	20	20	30	50	60
2010	11	35	25	23	20	20	23	45	56
2009	12	35	25	23	20	20	16	40	52
2008	13	35	25	23	20	20	16	35	48
2007	14	35	25	23	20	20	16	30	44
2006	15	35	25	23	20	20	16	25	36
2005	16	35	25	23	20	20	16	25	32
2004	17	35	25	23	20	20	16	25	28
2003	18	35	25	23	20	20	16	25	27
2002	19	35	25	23	20	20	16	25	26
2001	20	35	25	23	20	20	16	25	26
2000	21	35	25	23	20	20	16	25	26
1999	22	35	25	23	20	20	16	25	26
1998	23	35	25	23	20	20	16	25	26
1997	24	35	25	23	20	20	16	25	26
1996	25	35	25	23	20	20	16	25	26
1995	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
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

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