ANGELINA COUNTY APPRAISAL DISTRICT

DEPRECIATION SCHEDULE

COMMERCIAL PERSONAL PROPERTY

2025

ECONOMIC LIFE		3 YR	5YR	7YR	8YR	10YR	12YR	15YR	20YR
YEAR ACQUIRED	AGE								
2024	1	78	85	89	90	91	93	95	96
2023	2	56	70	78	80	82	86	90	92
2022	3	35	55	67	70	73	79	85	88
2021	4	13	40	56	60	64	72	80	84
2020	5	10	25	45	50	55	65	75	80
2019	6	10	10	34	40	46	58	70	76
2018	7	10	10	23	30	37	51	65	72
2017	8	10	10	10	20	28	44	60	68
2016	9	10	10	10	10	19	37	55	64
2015	10	10	10	10	10	10	30	50	60
2014	11	10	10	10	10	10	23	45	56
2013	12	10	10	10	10	10	16	40	52
2012	13	10	10	10	10	10	10	35	48
2011	14	10	10	10	10	10	10	30	44
2010	15	10	10	10	10	10	10	25	36
2009	16	10	10	10	10	10	10	20	32
2008	17	10	10	10	10	10	10	20	28
2007	18	10	10	10	10	10	10	20	27
2006	19	10	10	10	10	10	10	20	26
2005	20	10	10	10	10	10	10	20	25
2004	21	10	10	10	10	10	10	20	25
2003	22	10	10	10	10	10	10	20	25
2002	23	10	10	10	10	10	10	20	25
2001	24	10	10	10	10	10	10	20	25
2000	25	10	10	10	10	10	10	20	25
1999	26	10	10	10	10	10	10	20	25

TYPICAL DEPRECIATION CATEGORIES	
	LIFE
INVENTORY	COST
OFFICE EQUIPMENT	8
COMPUTER	3
COMPUTER MAINFRAME	5
TELECOMMUNICATION EQUIPMENT	7
FURNITURE AND FIXTURES	10
VEHICLES	5
TRUCKS AND TRANSPORT VEHICLES	8
MACHINERY AND EQUIPMENT(GENERAL)	8-10
MACHINERY AND EQUIPMENT(MFG)	10-12
MACHINERY AND EQUIPMENT(INDIVIDUAL)	12-15
SIGNS	8
LEASEHOLD	8