

2018
VAN ZANDT COUNTY APPRAISAL DISTRICT DEPRECIATION GUIDELINES
FURNITURE, FIXTURES, AND EQUIPMENT
CATEGORY L --- COMMERCIAL PERSONAL PROPERTY
20% FLOOR

YEAR	AGE	3 YRS PC	5 YRS	7YRS	8 YRS	10 YRS	12 YRS	15 YRS	20 YRS	25 YRS
PERCENT GOOD										
2017	1	0.68	85.00	0.89	0.90	0.92	0.94	0.95	0.97	0.98
2016	2	0.44	0.69	0.76	0.79	0.84	0.87	0.90	0.93	0.95
2015	3	0.28	0.52	0.62	0.67	0.76	0.80	0.85	0.90	0.93
2014	4	0.10	0.34	0.48	0.54	0.67	0.73	0.79	0.86	0.90
2013	5		0.23	0.37	0.43	0.58	0.66	0.73	0.82	0.87
2012	6		0.20	0.28	0.33	0.49	0.58	0.68	0.78	0.84
2011	7		"	0.23	0.26	0.39	0.50	0.62	0.74	0.81
2010	8		"	0.20	0.22	0.30	0.43	0.55	0.70	0.78
2009	9		"	"	0.20	0.24	0.36	0.49	0.65	0.75
2008	10		"	"	"	0.21	0.29	0.43	0.60	0.71
2007	11		"	"	"	0.20	0.24	0.37	0.55	0.68
2006	12		"	"	"	"	0.22	0.31	0.50	0.64
2005	13		"	"	"	"	0.20	0.26	0.45	0.60
2004	14		"	"	"	"	"	0.23	0.40	0.56
2003	15		"	"	"	"	"	0.21	0.35	0.52
2002	16		"	"	"	"	"	0.20	0.31	0.48
2001	17		"	"	"	"	"	"	0.27	0.44
2000	18		"	"	"	"	"	"	0.24	0.39
1999	19		"	"	"	"	"	"	0.22	0.34
1998	20		"	"	"	"	"	"	0.21	0.30
1997	21		"	"	"	"	"	"	0.20	0.26
1996	22		"	"	"	"	"	"	"	0.23
1995	23		"	"	"	"	"	"	"	0.20
1994	24		"	"	"	"	"	"	"	"
1993	25		"	"	"	"	"	"	"	"
1991	26									

- PC's 3 year life with a 10% floor
- SERVERS 7 yr life 20% floored value
- Vehicle value based on Current Year "NADA Car Guide Southwestern Region" trade in value or 7yr life if make/model not specified
- Office Machine - 5 year life 20% floored value
- Copiers & Fax Machines - 5 year life 20% floored value
- Tanning Beds - 8 year life 20% floored value
- Furniture & Fixture - 10 year life 20% floored value
- Machinery & Equipment - 10 year life 20% floored value

Restaurant Equipment: Sit Down 10 yr life Fast Food 8 yr life Both 20% floored value

Heavy Machinery & Equipment - 15 year life 20% floored value

No Freeport Exemptions Granted

30 YRS

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- 0.98
 - 0.97
 - 0.95
 - 0.93
 - 0.91

 - 0.89
 - 0.86
 - 0.84
 - 0.82
 - 0.79

 - 0.76
 - 0.74
 - 0.71
 - 0.68
 - 0.65

 - 0.61
 - 0.58
 - 0.54
 - 0.51
 - 0.47

 - 0.40
 - 0.34
 - 0.28
 - 0.23
 - 0.21

 - 0.20

