

2019
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	30 YRS
PERCENT GOOD											
2018	1	0.68	85.00	0.89	0.90	0.92	0.94	0.95	0.97	0.98	0.98
2017	2	0.44	0.69	0.76	0.79	0.84	0.87	0.90	0.93	0.95	0.97
2016	3	0.28	0.52	0.62	0.67	0.76	0.80	0.85	0.90	0.93	0.95
2015	4	0.10	0.34	0.48	0.54	0.67	0.73	0.79	0.86	0.90	0.93
2014	5		0.23	0.37	0.43	0.58	0.66	0.73	0.82	0.87	0.91
2013	6		0.20	0.28	0.33	0.49	0.58	0.68	0.78	0.84	0.89
2012	7		"	0.23	0.26	0.39	0.50	0.62	0.74	0.81	0.86
2011	8		"	0.20	0.22	0.30	0.43	0.55	0.70	0.78	0.84
2010	9		"	"	0.20	0.24	0.36	0.49	0.65	0.75	0.82
2009	10		"	"	"	0.21	0.29	0.43	0.60	0.71	0.79
2008	11		"	"	"	0.20	0.24	0.37	0.55	0.68	0.76
2007	12		"	"	"	"	0.22	0.31	0.50	0.64	0.74
2006	13		"	"	"	"	0.20	0.26	0.45	0.60	0.71
2005	14		"	"	"	"	"	0.23	0.40	0.56	0.68
2004	15		"	"	"	"	"	0.21	0.35	0.52	0.65
2003	16		"	"	"	"	"	0.20	0.31	0.48	0.61
2002	17		"	"	"	"	"	"	0.27	0.44	0.58
2001	18		"	"	"	"	"	"	0.24	0.39	0.54
2000	19		"	"	"	"	"	"	0.22	0.34	0.51
1999	20		"	"	"	"	"	"	0.21	0.30	0.47
1998	21		"	"	"	"	"	"	0.20	0.26	0.40
1997	22		"	"	"	"	"	"	"	0.23	0.34
1996	23		"	"	"	"	"	"	"	0.20	0.28
1995	24		"	"	"	"	"	"	"	"	0.23
1994	25		"	"	"	"	"	"	"	"	0.21
1993	26										0.20

PC's 3 year life with a 10% floor
Servers 7 yr life 20% flooded value
Tanning Beds 8 year life 20% flooded value
Machinery & Equipment 10 year life 20% flooded value
Restaurant Equipment:
 Sit Down 10 yr life
 Fast Food 8 yr life Both 20% flooded value
Freeport Exemption Granted for Athens ISD

Copiers & Fax Machines 5 year life 20% flooded value
Office Machine 10 year life 20% flooded value
Furniture & Fixtures 10 year life 20% flooded value
Heavy Machinery & Equipment 15 year life 20% flooded value
Vehicle value based on Current Year "NADA Car Guide
Southwestern Region" trade in value or 7yr life if
make/model not specified