

**WASHINGTON COUNTY APPRAISAL DISTRICT
P.O. BOX 681
BRENHAM, TX 77834-0681
(979)277-3740**

2023 BUSINESS PERSONAL PROPERTY DEPRECIATION SCHEDULE

YR ACQ'D	20 Year	15 YEAR	12 YEAR	10 YEAR	8 YEAR	5 YEAR	COMPUTER MAIN FRAME EQUIP	PC COMPUTER EQUIPMENT
2022	96%	93%	92%	91%	90%	85%	75%	65%
2021	93%	90%	88%	85%	82%	70%	55%	39%
2020	90%	85%	82%	77%	72%	55%	40%	26%
2019	88%	80%	76%	70%	64%	40%	25%	10%
2018	86%	78%	70%	62%	55%	25%	10%	5%
2017	83%	74%	65%	54%	45%	15%	5%	3%
2016	80%	70%	58%	43%	34%	10%	5%	3%
2015	77%	65%	51%	34%	23%	10%	5%	3%
2014	74%	59%	44%	26%	20%	10%	5%	3%
2013	70%	53%	38%	20%	15%	10%	5%	3%
2012	66%	48%	30%	16%	13%	10%	5%	3%
2011	62%	42%	25%	13%	10%	10%	5%	3%
2010	58%	38%	20%	10%	10%	10%	5%	3%
2009	54%	34%	13%	10%	10%	10%	5%	3%
2008	50%	29%	10%	10%	10%	10%	5%	3%
2007	48%	25%	10%	10%	10%	10%	5%	3%
2006	44%	20%	10%	10%	10%	10%	5%	3%
2005	40%	15%	10%	10%	10%	10%	5%	3%
2004&PRI0	36%-20%	15%	10%	10%	10%	10%	5%	3%

General Life Expectancies

5 Year life - electronic equipment

8 year life - most retail business, restaurants, dental, medical equipment.

8 year life - furniture & fixtures

12 year life - heavy equipment

15 year life -light indust industrial (Contact office for Heavy Industrial Schedule)

20 year life - gas tanks, towers

Vehicles - Average trade-in values based on NADA Used Car Guide and/or Price Digest's Blue Book