

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

2025 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
2024	96%	94%	93%	91%	90%	85%	75%	65%
2023	93%	90%	87%	85%	82%	70%	55%	39%
2022	89%	85%	80%	76%	72%	55%	40%	26%
2021	85%	80%	74%	68%	62%	40%	25%	10%
2020	82%	75%	67%	60%	52%	25%	10%	5%
2019	78%	70%	60%	51%	42%	15%	10%	5%
2018	73%	65%	53%	40%	32%	10%	10%	5%
2017	70%	60%	46%	32%	23%	10%	10%	5%
2016	66%	55%	39%	26%	20%	10%	10%	5%
2015	62%	50%	32%	20%	15%	10%	10%	5%
2014	58%	45%	26%	16%	10%	10%	10%	5%
2013	54%	40%	20%	13%	10%	10%	10%	5%
2012	50%	35%	15%	10%	10%	10%	10%	5%
2011	46%	30%	13%	10%	10%	10%	10%	5%
2010	42%	25%	10%	10%	10%	10%	10%	5%
2009	36%	20%	10%	10%	10%	10%	10%	5%
2008	32%	20%	10%	10%	10%	10%	10%	5%
2007	28%	20%	10%	10%	10%	10%	10%	5%
2006 & Prior	28%-25%	15%	10%	10%	10%	10%	10%	5%

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 industrial 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