

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

**2026 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
2025	96%	94%	93%	91%	90%	85%	75%	65%
2024	93%	90%	87%	85%	82%	70%	55%	39%
2023	89%	85%	80%	76%	72%	55%	40%	26%
2022	85%	80%	74%	68%	62%	40%	25%	10%
2021	82%	75%	67%	60%	52%	25%	10%	5%
2020	78%	70%	60%	51%	42%	15%	10%	5%
2019	73%	65%	53%	40%	32%	10%	10%	5%
2018	70%	60%	46%	32%	23%	10%	10%	5%
2017	66%	55%	39%	26%	20%	10%	10%	5%
2016	62%	50%	32%	20%	15%	10%	10%	5%
2015	58%	45%	26%	16%	13%	10%	10%	5%
2014	54%	40%	20%	13%	10%	10%	10%	5%
2013	50%	35%	15%	10%	10%	10%	10%	5%
2012	46%	30%	13%	10%	10%	10%	10%	5%
2011	42%	25%	10%	10%	10%	10%	10%	5%
2010	36%	20%	10%	10%	10%	10%	10%	5%
2009	32%	20%	10%	10%	10%	10%	10%	5%
2008	28%	20%	10%	10%	10%	10%	10%	5%
2007&prio	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 (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