

BROWN COUNTY APPRAISAL DISTRICT

Personal Property Depreciation Table for 2017

Typical Life Expectancy	4	6	8	10	12	20	
Age	Percent Good						Year Acquired
1	77	87	90	92	94	98	2016
2	54	73	79	84	87	95	2015
3	31	57	67	76	80	93	2014
4	20	41	54	67	73	90	2013
5	10	30	43	58	66	88	2012
6	10	23	33	49	58	86	2011
7	10	20	26	39	50	82	2010
8	10	20	22	30	43	79	2009
9	10	20	20	24	36	77	2008
10	10	20	20	21	29	75	2005
11	10	20	20	20	24	72	2004
12	10	20	20	20	22	70	2003
13	10	20	20	20	20	65	2002
14	10	20	20	20	20	59	2001
15	10	20	20	20	20	52	2000
16	10	20	20	20	20	46	1999
17	10	20	20	20	20	41	1998
18	10	20	20	20	20	37	1997
19	10	20	20	20	20	34	1996
20	10	20	20	20	20	30	1995

Typical

Life Expectancy

Description

4 year life	computers - personal and mainframe computers
6 year life	electronics and data processing - telephone systems, fax machines, point of sale equipment, copy machines
8 year life	fast food equipment, gas pumps, high tech medical equipment
10 year life	furniture and fixtures, equipment, store signage, anything in question
12 year life	heavy equipment
20 year life	billboards, storage tanks, security vaults

INVENTORY IS APPRAISED AT COST

ASSETS ARE APPRAISED ON AN INDIVIDUAL BASIS-NORMAL YEAR LIFE MAY NOT APPLY IN ALL CASES

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