

BROWN COUNTY APPRAISAL DISTRICT

Personal Property Depreciation Table for 2018

Typical Life Expectancy	4	6	8	10	12	20	
Age	Percent Good						Year Acquired
1	83	87	90	92	94	98	2017
2	66	74	79	84	87	95	2016
3	49	61	67	76	80	93	2015
4	32	48	54	67	73	90	2014
5	10	35	43	58	66	88	2013
6	10	22	33	49	58	86	2012
7	10	15	26	39	50	82	2011
8	10	15	22	30	43	79	2010
9	10	15	20	24	36	77	2009
10	10	15	20	21	29	75	2008
11	10	15	20	20	24	72	2007
12	10	15	20	20	22	70	2006
13	10	15	20	20	20	65	2005
14	10	15	20	20	20	59	2004
15	10	15	20	20	20	52	2003
16	10	15	20	20	20	46	2002
17	10	15	20	20	20	41	2001
18	10	15	20	20	20	37	2000
19	10	15	20	20	20	34	1999
20	10	15	20	20	20	30	1998

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, security systems
- 10 year life** furniture and fixtures, equipment, store signage, anything else in question
- 12 year life** heavy equipment
- 20 year life** billboards, storage/fuel tanks, security vaults

INVENTORY IS APPRAISED AT COST

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