BROWN COUNTY APPRAISAL DISTRICT

Personal Property Depreciation Table for 2021

Typical Life Expectancy		4	6	8	10	12	20	
Age	Percent Good							Year Acquired
1		75	76	81	83	94	97	2020
2		54	66	72	76	88	95	2019
3		32	54	63	71	83	94	2018
4		22	40	52	65	79	93	2017
5		11	30	43	57	73	90	2016
6		11	23	32	48	63	85	2015
7		11	19	29	39	55	82	2014
8		11	19	25	30	48	78	2013
9		11	19	20	24	41	73	2012
10		11	19	20	21	34	69	2011
11		11	19	20	21	29	66	2010
12		11	19	20	21	26	59	2009
13		11	19	20	21	24	55	2008
14		11	19	20	21	24	51	2007
15		11	19	20	21	24	47	2006
16		11	19	20	21	24	43	2005
17		11	19	20	21	24	41	2004
18		11	19	20	21	24	37	2003
19		11	19	20	21	24	35	2002
20		11	19	20	21	24	33	2001
21		11	19	20	21	24	32	2000

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, ł 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

403 Fisk
Brownwood, Texas 76801
Phone: 325-643-5676
Fax: 325-646-8918