

BROWN COUNTY APPRAISAL DISTRICT

Personal Property Depreciation Table for 2022

Typical Life Expectancy	4	6	8	10	12	20	
Age	Percent Good						Year Acquired
1	74	83	86	88	94	97	2021
2	56	76	82	84	90	95	2020
3	32	59	70	79	83	94	2019
4	22	44	58	72	79	93	2018
5	10	34	48	65	74	92	2017
6	10	26	38	56	66	89	2016
7	10	19	29	44	57	84	2015
8	10	19	25	34	49	80	2014
9	10	19	18	28	42	75	2013
10	10	19	18	24	34	70	2012
11	10	19	18	19	29	66	2011
12	10	19	18	19	27	62	2010
13	10	19	18	19	22	55	2009
14	10	19	18	19	22	51	2008
15	10	19	18	19	22	46	2007
16	10	19	18	19	22	43	2006
17	10	19	18	19	22	39	2005
18	10	19	18	19	22	37	2004
19	10	19	18	19	22	35	2003
20	10	19	18	19	22	34	2002
21	10	19	18	19	22	30	2001

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, printers
- 8 year life** furniture & fixtures, fast food equipment, gas pumps, high tech medical equipment
- 10 year life** equipment, 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

Phone: 325-643-5676

Brownwood, Texas 76801

Fax: 325-646-8918