

BROWN COUNTY APPRAISAL DISTRICT

Personal Property Depreciation Table for 2023

| Typical Life Expectancy | 4 | 6 | 8 | 10 | 12 | 20 | |
|-------------------------|--------------|----|----|----|----|----|---------------|
| Age | Percent Good | | | | | | Year Acquired |
| 1 | 74 | 83 | 92 | 94 | 96 | 98 | 2022 |
| 2 | 61 | 76 | 86 | 88 | 93 | 97 | 2021 |
| 3 | 38 | 70 | 82 | 85 | 90 | 95 | 2020 |
| 4 | 25 | 50 | 66 | 82 | 86 | 93 | 2019 |
| 5 | 11 | 38 | 55 | 74 | 84 | 90 | 2018 |
| 6 | 11 | 30 | 43 | 64 | 76 | 88 | 2017 |
| 7 | 11 | 22 | 35 | 52 | 67 | 83 | 2016 |
| 8 | 11 | 22 | 29 | 40 | 57 | 80 | 2015 |
| 9 | 11 | 22 | 23 | 32 | 48 | 78 | 2014 |
| 10 | 11 | 22 | 23 | 29 | 39 | 75 | 2013 |
| 11 | 11 | 22 | 23 | 24 | 33 | 70 | 2012 |
| 12 | 11 | 22 | 23 | 24 | 31 | 67 | 2011 |
| 13 | 11 | 22 | 23 | 24 | 25 | 65 | 2010 |
| 14 | 11 | 22 | 23 | 24 | 25 | 60 | 2009 |
| 15 | 11 | 22 | 23 | 24 | 25 | 53 | 2008 |
| 16 | 11 | 22 | 23 | 24 | 25 | 50 | 2007 |
| 17 | 11 | 22 | 23 | 24 | 25 | 45 | 2006 |
| 18 | 11 | 22 | 23 | 24 | 25 | 41 | 2005 |
| 19 | 11 | 22 | 23 | 24 | 25 | 38 | 2004 |
| 20 | 11 | 22 | 23 | 24 | 25 | 35 | 2003 |
| 21 | 11 | 22 | 23 | 24 | 25 | 33 | 2002 |

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** furniture & fixtures, fast food equi high tech medical equipment, security systems
- 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