

BROWN COUNTY APPRAISAL DISTRICT

Personal Property Depreciation Table for 2024

Typical Life Expectancy	4	6	8	10	12	20	
Age	Percent Good						Year Acquired
1	74	83	92	94	96	98	2023
2	61	76	86	88	93	97	2022
3	38	70	82	85	90	95	2021
4	25	50	66	82	86	93	2020
5	11	38	55	74	84	90	2019
6	11	30	43	64	76	88	2018
7	11	22	35	52	67	83	2017
8	11	22	29	40	57	80	2016
9	11	22	23	32	48	78	2015
10	11	22	23	29	39	75	2014
11	11	22	23	24	33	70	2013
12	11	22	23	24	31	67	2012
13	11	22	23	24	25	65	2011
14	11	22	23	24	25	60	2010
15	11	22	23	24	25	53	2009
16	11	22	23	24	25	50	2008
17	11	22	23	24	25	45	2007
18	11	22	23	24	25	41	2006
19	11	22	23	24	25	38	2005
20	11	22	23	24	25	35	2004
21	11	22	23	24	25	33	2003

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

403 Fisk

Phone: 325-643-5676

Brownwood, Texas 76801

Fax: 325-646-8918