

TYLER COUNTY APPRAISAL DISTRICT

PO Drawer 9 / 806 W. Bluff

WOODVILLE, TX 75979

BUSINESS PERSONAL PROPERTY DEPRECIATION SCHEDULE

January 1, 2017

5 YEAR LIFE 20% Floor		8 YEAR LIFE 20% Floor		10 YEAR LIFE 20% Floor	
Office Equipment, Computers - Mainframe and PCs, Communication and Electronic Equipment - Telephone Systems, Cellular Phones, Facsimile, Copiers, Scanners, Postage Equipment (Meters), POS Equipment, Security Systems and Computerized Fuel Dispensers		Furniture, Fixtures, Medical and Dental Equipment		Signs (not Billboards), Machinery & Equipment, including but not limited to: Barber and Beauty Shops, Laundry and Dry Cleaners, Hotels and Motels, Hospitals and Nursing Home/Assisted Living Centers, Restaurants, Automotive and Tire Repair Shops, Mechanical Fuel Dispensers and Waste Reduction and Resource Recovery Equipment	
YEAR	PVF	YEAR	PVF	YEAR	PVF
2017	100%	2017	100%	2017	100%
2016	85	2016	90%	2016	92%
2015	69	2015	80%	2015	84%
2014	52	2014	70%	2014	76%
2013	34	2013	60%	2013	68%
2012	20	2012	50%	2012	60%
& PRIOR		2011	40%	2011	52%
		2010	30%	2010	44%
		2009	20%	2009	36%
		& PRIOR		2008	28%
				2007	20%
				& PRIOR	

NOTES: PVF (Present Value Factor) schedules are to be utilized when original cost and year of acquisition is known.

Original cost on F & F and M & E purchased used is not depreciated the same as purchased new. Unless actual age is known, no depreciation is applied.

Other special businesses or unique equipment is depreciated using the State Schedule from the PTAD or the "Marshall & Swift" commercial property manual.

Vehicle values will be determined using InfoNation, Kelley Blue Book and/or NADAfigures.

5 YEAR LIFE 20% Floor		8 YEAR LIFE 20% Floor	
Passenger Cars, Trucks and SUVs		Heavy Tractors and Trucks	
YEAR	PVF	YEAR	PVF
2017	100%	2017	100%
2016	85%	2016	90%
2015	69%	2015	80%
2014	52%	2014	70%
2013	34%	2013	60%
2012	20%	2012	50%
& PRIOR		2011	40%
		2010	30%
		2009	20%
		& PRIOR	

Year	Age
2017	0
2016	1
2015	2
2014	3
2013	4
2012	5
2011	6
2010	7
2009	8
2008	9
2007	10
2006	11
2005	12

Effective: January 2017