



**TYLER COUNTY APPRAISAL DISTRICT**  
**PO Drawer 9 / 806 W. Bluff**  
**WOODVILLE, TX 75979**

**BUSINESS PERSONAL PROPERTY DEPRECIATION SCHEDULE**

**January 1, 2018**

<b>5 YEAR LIFE</b> 20% Floor		<b>8 YEAR LIFE</b> 20% Floor		<b>10 YEAR LIFE</b> 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, Automotive and Tire Repair Shops, Mechanical Fuel Dispensers and Waste Reduction and Resource Recovery Equipment	
YEAR	PVF	YEAR	PVF	YEAR	PVF
2018	100%	2018	100%	2018	100%
2017	85%	2017	90%	2017	92%
2016	69%	2016	80%	2016	84%
2015	52%	2015	70%	2015	76%
2014	34%	2014	60%	2014	68%
2013	20%	2013	50%	2013	60%
& PRIOR		2012	40%	2012	52%
		2011	30%	2011	44%
		2010	20%	2010	36%
		& PRIOR		2009	28%
				2008	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.*

<b>5 YEAR LIFE</b> 20% Floor		<b>8 YEAR LIFE</b> 20% Floor	
Passenger Cars, Trucks and SUVs		Heavy Tractors and Trucks	
YEAR	PVF	YEAR	PVF
2018	100%	2018	100%
2017	85%	2017	90%
2016	69%	2016	80%
2015	52%	2015	70%
2014	34%	2014	60%
2013	20%	2013	50%
& PRIOR		2012	40%
		2011	30%
		2010	20%
		& PRIOR	

Year	Age
2018	0
2017	1
2016	2
2015	3
2014	4
2013	5
2012	6
2011	7
2010	8
2009	9
2008	10
2007	11
2006	12