

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

BUSINESS PERSONAL PROPERTY DEPRECIATION SCHEDULE

January 1, 2019

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, Automotive and Tire Repair Shops, Mechanical Fuel Dispensers and Waste Reduction and Resource Recovery Equipment	
YEAR	PVF	YEAR	PVF	YEAR	PVF
2019	100%	2019	100%	2019	100%
2018	85%	2018	90%	2018	92%
2017	69%	2017	80%	2017	84%
2016	52%	2016	70%	2016	76%
2015	34%	2015	60%	2015	68%
2014	20%	2014	50%	2014	60%
& PRIOR		2013	40%	2013	52%
		2012	30%	2012	44%
		2011	20%	2011	36%
		& PRIOR		2010	28%
				2009	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.*

5 YEAR LIFE 20% Floor		8 YEAR LIFE 20% Floor	
Passenger Cars, Trucks and SUVs		Heavy Tractors and Trucks	
YEAR	PVF	YEAR	PVF
2019	100%	2019	100%
2018	85%	2018	90%
2017	69%	2017	80%
2016	52%	2016	70%
2015	34%	2015	60%
2014	20%	2014	50%
& PRIOR		2013	40%
		2012	30%
		2011	20%
		& PRIOR	

Year	Age
2019	0
2018	1
2017	2
2016	3
2015	4
2014	5
2013	6
2012	7
2011	8
2010	9
2009	10
2008	11
2007	12