

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

**BUSINESS PERSONAL PROPERTY DEPRECIATION SCHEDULE**

**January 1, 2020**

<b>5 YEAR LIFE 20% Floor</b>		<b>8 YEAR LIFE 20% Floor</b>		<b>10 YEAR LIFE 20% Floor</b>	
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	
<b>YEAR</b>	<b>PVF</b>	<b>YEAR</b>	<b>PVF</b>	<b>YEAR</b>	<b>PVF</b>
2020	100%	2020	100%	2020	100%
2019	85%	2019	90%	2019	92%
2018	69%	2018	80%	2018	84%
2017	52%	2017	70%	2017	76%
2016	34%	2016	60%	2016	68%
2015	20%	2015	50%	2015	60%
& PRIOR		2014	40%	2014	52%
		2013	30%	2013	44%
		2012	20%	2012	36%
		& PRIOR		2011	28%
				2010	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 20% Floor</b>		<b>8 YEAR LIFE 20% Floor</b>	
Passenger Cars, Trucks and SUVs		Heavy Tractors and Trucks	
<b>YEAR</b>	<b>PVF</b>	<b>YEAR</b>	<b>PVF</b>
2020	100%	2020	100%
2019	85%	2019	90%
2018	69%	2018	80%
2017	52%	2017	70%
2016	34%	2016	60%
2015	20%	2015	50%
& PRIOR		2014	40%
		2013	30%
		2012	20%
		& PRIOR	

<b>Year</b>	<b>Age</b>
2020	0
2019	1
2018	2
2017	3
2016	4
2015	5
2014	6
2013	7
2012	8
2011	9
2010	10
2009	11
2008	12