

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

BUSINESS PERSONAL PROPERTY DEPRECIATION SCHEDULE

January 1, 2021

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
2021	100%	2021	100%	2021	100%
2020	85%	2020	90%	2020	92%
2019	69%	2019	80%	2019	84%
2018	52%	2018	70%	2018	76%
2017	34%	2017	60%	2017	68%
2016	20%	2016	50%	2016	60%
& PRIOR		2015	40%	2015	52%
		2014	30%	2014	44%
		2013	20%	2013	36%
		& PRIOR		2012	28%
				2011	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
2021	100%	2021	100%
2020	85%	2020	90%
2019	69%	2019	80%
2018	52%	2018	70%
2017	34%	2017	60%
2016	20%	2016	50%
& PRIOR		2015	40%
		2014	30%
		2013	20%
		& PRIOR	

Year	Age
2021	0
2020	1
2019	2
2018	3
2017	4
2016	5
2015	6
2014	7
2013	8
2012	9
2011	10
2010	11
2009	12