

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

**BUSINESS PERSONAL PROPERTY DEPRECIATION SCHEDULE**

**January 1, 2022**

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
2022	100%	2022	100%	2022	100%
2021	85%	2021	90%	2021	92%
2020	69%	2020	80%	2020	84%
2019	52%	2019	70%	2019	76%
2018	34%	2018	60%	2018	68%
2017	20%	2017	50%	2017	60%
& PRIOR		2016	40%	2016	52%
		2015	30%	2015	44%
		2014	20%	2014	36%
		& PRIOR		2013	28%
				2012	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
2022	100%	2022	100%
2021	85%	2021	90%
2020	69%	2020	80%
2019	52%	2019	70%
2018	34%	2018	60%
2017	20%	2017	50%
& PRIOR		2016	40%
		2015	30%
		2014	20%
		& PRIOR	

Year	Age
2022	0
2021	1
2020	2
2019	3
2018	4
2017	5
2016	6
2015	7
2014	8
2013	9
2012	10
2011	11
2010	12