



GRAYSON CENTRAL APPRAISAL DISTRICT

2021 BUSINESS PERSONAL PROPERTY DEPRECIATION SCHEDULE

YEAR ACQUIRED	TYPICAL LIFE EXPECTANCY IN YEARS									
	3 ** RCNLD*	4 ** RCNLD*	5 ** RCNLD*	6 RCNLD*	7 RCNLD*	8 RCNLD*	10 RCNLD*	12 RCNLD*	15 RCNLD*	20 RCNLD*
2020	0.81	0.77	0.85	0.89	0.91	0.92	0.94	0.96	0.97	0.99
2019	0.59	0.54	0.69	0.75	0.78	0.81	0.86	0.89	0.92	0.97
2018	0.32	0.31	0.52	0.61	0.66	0.71	0.81	0.85	0.90	0.96
2017	0.20	0.10	0.34	0.45	0.53	0.59	0.74	0.80	0.87	0.95
2016		0.05	0.23	0.34	0.42	0.48	0.65	0.74	0.82	0.92
2015			0.18	0.26	0.31	0.37	0.55	0.65	0.76	0.87
2014				0.24	0.26	0.29	0.44	0.56	0.70	0.83
2013				0.21	0.23	0.25	0.34	0.49	0.63	0.80
2012					0.20	0.23	0.28	0.41	0.56	0.75
2011						0.20	0.25	0.34	0.51	0.71
2010							0.23	0.29	0.45	0.67
2009							0.20	0.27	0.37	0.60
2008								0.25	0.32	0.56
2007								0.20	0.30	0.52
2006									0.29	0.48
2005									0.26	0.44
2004									0.20	0.41
2003										0.38
2002										0.35
2001										0.34
2000										0.33
1999										0.20

LIFE EXPECTANCY GUIDELINES

RENT TO OWN INVENTORY	PERSONAL COMPUTERS, PRINTERS & SCANNERS	POS EQUIPMENT	OFFICE EQUIPMENT (PRINTER/COPIER, PHONE, FAX, ETC...)	FAST FOOD EQUIPMENT	TRACTOR/TRAILERS	MACHINERY & EQUIPMENT	CONSTRUCT EQUIPMENT	EXCAVATION EQUIPMENT	BATCH PLANTS
RENTAL VEHICLE INVENTORY	LAPTOPS	SERVER/MAINFRAME	EVENT & EQUIPMENT RENTAL		APPLIANCES	FURNITURE & FIXTURES	PALLET TRUCKS	COMMERCIAL AIRPLANES	STORAGE TANKS
DVD & VIDEO GAME RENTAL INVENTORY		LEASEHOLD IMPS	GOLF CARTS		FORK LIFTS	MEDICAL & DENTAL EQUIPMENT	BREWING & DISTILLING EQUIPMENT	INDUSTRIAL EQUIPMENT	PIPING
CELL PHONES		HAND TOOLS	LANDSCAPING EQUIPMENT		FUEL DISPENSERS	SIGNS	COLD STORAGE & ICE MAKING EQUIPMENT		BILLBOARDS
		PASSENGER VEHICLES	SECURITY SYSTEM			CAR WASH EQ			SAFES
		SHOPPING CARTS							
		HI-TECH MEDICAL EQUIPMENT							
		VENDING MACHINES							

* NOTE: "RCNLD" (Replacement Cost New Less Depreciation) PERCENTAGES INCLUDE INDEXING

** 3, 4 & 5 year life is not indexed due to rapid obsolescence