

BROWN COUNTY APPRAISAL DISTRICT

Personal Property Depreciation Table for 2020

| Typical Life Expectancy | 4 | 6 | 8 | 10 | 12 | 20 | |
|-------------------------|--------------|----|----|----|----|----|---------------|
| Age | Percent Good | | | | | | Year Acquired |
| 1 | 83 | 87 | 90 | 91 | 93 | 96 | 2019 |
| 2 | 66 | 74 | 80 | 82 | 86 | 92 | 2018 |
| 3 | 49 | 61 | 70 | 73 | 79 | 88 | 2017 |
| 4 | 32 | 48 | 60 | 64 | 72 | 84 | 2016 |
| 5 | 10 | 35 | 50 | 55 | 65 | 80 | 2015 |
| 6 | 10 | 22 | 40 | 46 | 58 | 76 | 2014 |
| 7 | 10 | 10 | 30 | 37 | 51 | 72 | 2013 |
| 8 | 10 | 10 | 20 | 28 | 44 | 68 | 2012 |
| 9 | 10 | 10 | 15 | 25 | 37 | 64 | 2011 |
| 10 | 10 | 10 | 15 | 19 | 30 | 60 | 2010 |
| 11 | 10 | 10 | 15 | 15 | 24 | 56 | 2009 |
| 12 | 10 | 10 | 15 | 15 | 22 | 52 | 2008 |
| 13 | 10 | 10 | 15 | 15 | 20 | 48 | 2007 |
| 14 | 10 | 10 | 15 | 15 | 20 | 44 | 2006 |
| 15 | 10 | 10 | 15 | 15 | 20 | 40 | 2005 |
| 16 | 10 | 10 | 15 | 15 | 20 | 36 | 2004 |
| 17 | 10 | 10 | 15 | 15 | 20 | 32 | 2003 |
| 18 | 10 | 10 | 15 | 15 | 20 | 28 | 2002 |
| 19 | 10 | 10 | 15 | 15 | 20 | 27 | 2001 |
| 20 | 10 | 10 | 15 | 15 | 20 | 25 | 2000 |

Typical

Life Expectancy

Description

| | |
|---------------------|---|
| 4 year life | computers - personal and mainframe computers |
| 6 year life | electronics and data processing - telephone systems, fax machines, point of sale equipment, copy machines |
| 8 year life | fast food equipment, gas pumps, high tech medical equipment, security systems |
| 10 year life | furniture and fixtures, equipment, store signage, anything else in question |
| 12 year life | heavy equipment |
| 20 year life | billboards, storage/fuel tanks, security vaults |

INVENTORY IS APPRAISED AT COST

ASSETS ARE APPRAISED ON AN INDIVIDUAL BASIS-NORMAL YEAR LIFE MAY NOT APPLY IN ALL CASES

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