

Fannin Central Appraisal District

2020 Business Personal Property Cost Index Depreciation Schedule

Schedule	A	B	C	D	E	F	G	H	
Typical Life Expectancy	30 years	20 years	15 years	12 years	10 years	8 years	6 years	4 years	
Year Aquired	Percent Good								Effective Age
2019	99	98	96	95	93	91	83	77	1
2018	98	97	94	91	85	83	72	56	2
2017	97	96	92	86	79	72	55	33	3
2016	96	95	87	80	70	60	43	22	4
2015	95	90	80	72	60	47	32	11	5
2014	94	86	75	64	51	36	26	11	6
2013	93	83	69	56	41	29	22		7
2012	92	79	62	48	32	25	20		8
2011	91	75	57	42	26	20			9
2010	90	72	51	35	22				10
2009	89	65	44	28	20				11
2008	88	61	38	27					12
2007	87	57	33	25					13
2006	86	54	31	20					14
2005	85	49	28						15
2004	84	47	20						16
2003	83	42							17
2002	82	38							18
2001	81	35							19
2000 & 1999	76/70	34/33							20 & 21
1998 & 1997	66/61	33							22 & 23
1996 & 1995	57/53								24 & 25
1994 & 1993	50/45								26 & 27
1992 & 1991	43/41								28 & 29
1990 & 1989	40/39								30 & 31
1988 & PRIOR	35								> 31
4 YEAR- Personal Computers & Servers									
6 YEAR- Office Equip (copiers,fax,phones), ATM's, POS Equip, Vending Machines, Lawn & Garden Equip									
8 YEAR- Passenger Vehicles & Light Trucks, Tools, Contractor Equip, Tractor-Trailers, Restaurant Equip, Medical & Dental Equip, Fuel Dispensing Equip, Electronic Equip, Security Systems, Leasehold Improvements									
10 YEAR- Furniture & Fixtures, Trailers, Forklifts, Trucks 3/4 ton & up, Car Wash Equip, Signs, Auto Repair Equip, Laundry Equip, Theater Equip									
12 YEAR- Light Manufacturing Equipment, Construction Equipment, Electrical Equipment									
15 YEAR- Manufacturing Equipment, Industrial Equipment, Earth Moving Equipment									
20 YEAR- Wood Structured Billboards, Storage Tanks, Vaults, Towers, Concrete Equipment									
30 YEAR- Long Life Equipment, Steel Structured Billboards									