

Fannin Central Appraisal District 2021 Business Personal Property Depreciation Schedule

Schedule	A	B	C	D	E	F	G	H	I	
Typical Life Expectancy	30 years	20 years	15 years	12 years	10 years	8 years	6 years	5 years	3 years	
Year Acquired	Percent Good									Effective Age
2020	97	96	95	93	91	90	87	85	78	1
2019	94	92	90	86	82	80	74	70	56	2
2018	91	88	85	79	73	70	61	55	35	3
2017	88	84	80	72	64	60	48	40	13	4
2016	85	80	75	65	55	50	35	25	10	5
2015	83	76	70	58	46	40	22	10		6
2014	81	72	65	51	37	30	10			7
2013	79	68	60	44	28	20				8
2012	77	64	55	37	19	10				9
2011	75	60	50	30	10					10
2010	73	56	45	23						11
2009	71	52	40	16						12
2008	69	48	35	10						13
2007	67	44	30							14
2006	65	40	25							15
2005	63	36	20							16
2004	61	32								17
2003	59	28								18
2002	57	27								19
2001	55	26								20
2000 & 1999	53/51	25								21 & 22
1998 & 1997	49/47									23 & 24
1996 & 1995	45/43									25 & 26
1994 & 1993	41/39									27 & 28
1992 & 1991	37/35									29 & 30
1990 & PRIOR	33									> 31
3 YEAR- Personal Computers & Servers										
5 YEAR- Passenger Vehicles, Mainframe Computers, Landscaping Equipment										
6 YEAR- Office Equip (copiers,fax,phones), ATM's, POS Equip, Electric Equipment										
8 YEAR- Heavy Vehicles, Tools, Contractor Eq, Tractor-Trailers, Restaurant Eq, Medical & Dental Eq, Fuel Dispensing Eq, Electronic Eq, Security Systems, Leasehold Improvements, Convenience Stores, Vending Machines										
10 YEAR- Furniture & Fixtures, Trailers, Forklifts, Car Wash Eq, Signs, Auto Repair Eq, Theater Eq, Laundry Eq										
12 YEAR- Light Manufacturing Equipment, Pallet Trucks, Heavy Machinery, Earth Moving Equipment										
15 YEAR- Manufacturing Equipment, Industrial Equipment, Machinery										
20 YEAR- Wood Structured Billboards, Underground Fuel Tanks, Vaults, Towers, Batch Plants										
30 YEAR- Long Life Equipment, Steel Structured Billboards										

* This table is based on the Office of the Comptroller of Texas BPP Property Value Study Depreciation Schedule*