

Fannin Central Appraisal District

2025 Business Personal Property Depreciation Schedule

Schedule	A	B	C	D	E	F	G	H	I	
Typical Life Expectancy in years	30 years	20 years	15 years	12 years	10 years	8 years	6 years	5 years	4 years	Effective Age in years
Year Aquired	Normal Depreciation - Percentage									
2024	97	96	95	93	91	90	87	85	83	1
2023	94	92	90	86	82	80	74	70	66	2
2022	91	88	85	79	73	70	61	55	49	3
2021	88	84	80	72	64	60	48	40	32	4
2020	85	80	75	65	55	50	35	25	15	5
2019	83	76	70	58	46	40	22	10	10	6
2018	81	72	65	51	37	30	10	10	10	7
2017	79	68	60	44	28	20	10	10	10	8
2016	77	64	55	37	19	10	10	10	10	9
2015	75	60	50	30	10	10	10	10	10	10
2014	73	56	45	23	10	10	10	10	10	11
2013	71	52	40	16	10	10	10	10	10	12
2012	69	48	35	10	10	10	10	10	10	13
2011	67	44	30	10	10	10	10	10	10	14
2010	65	40	25	10	10	10	10	10	10	15
2009	63	36	20	10	10	10	10	10	10	16
2008	61	32	20	10	10	10	10	10	10	17
2007	59	28	20	10	10	10	10	10	10	18
2006	57	27	20	10	10	10	10	10	10	19
2005	55	26	20	10	10	10	10	10	10	20
2004	53	25	20	10	10	10	10	10	10	21
2003 & 2002	51/49	25	20	10	10	10	10	10	10	22 & 23
2001 & 2000	47/45	25	20	10	10	10	10	10	10	24 & 25
1999 & 1998	43/41	25	20	10	10	10	10	10	10	26 & 27
1997 & 1996	39/37	25	20	10	10	10	10	10	10	28 & 29
1995 & 1994	35/33	25	20	10	10	10	10	10	10	30 & 31
4 YEAR- Personal Computers, Printers, Scanners										
5 YEAR- Passenger Vehicles, Servers, Mainframes										
6 YEAR- Office Equip (copiers, fax, phones), ATM's, Electronic Equip										
8 YEAR- Tools, Contractor Eq, Commercial Vehicles, Tractor-Trailers, Restaurant Eq, Medical & Dental Eq, Fuel Dispensing Eq, POS Equip, Security Systems, Leasehold Improvements, Vending Machines										
10 YEAR- Furniture & Fixtures, Trailers, Forklifts, Car Wash Eq, Signs, Auto Repair Eq, Theater Eq, Laundry Eq										
12 YEAR- Light Manufacturing Equip, Construction Equip										
15 YEAR- Manufacturing Equip, Industrial Equip, Excavators										
20 YEAR- Underground Fuel Tanks, Vaults, Towers, Batch Plants										
30 YEAR- Billboards, Sign Poles										

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