

CENTRAL APPRAISAL DISTRICT - Wharton

2021 DEPRECIATION SCHEDULES FOR THE YEAR OF ACQUISITION METHOD

YEAR ACQUIRED	INDEX FACTOR	3 Year Life		4 Year Life		5 Year Life		6 Year Life		8 Year Life		10 Year Life		12 Year Life		15 Year Life		20 Year Life	
		%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF
2020	1.00	78	78	83	83	85	85	87	87	90	90	91	91	93	93	95	95	96	96
2019	1.01	56	57	66	67	70	71	74	75	80	81	82	83	86	87	90	91	92	93
2018	1.04	35	36	49	51	55	57	61	63	70	73	73	76	79	82	85	88	88	91
2017	1.07	13	14	32	34	40	43	48	51	60	64	64	69	72	77	80	86	84	90
2016	1.09	10	11	15	16	25	27	35	38	50	55	55	60	65	71	75	82	80	88
2015	1.09			10	11	10	20	22	24	40	43	46	50	58	63	70	76	76	82
2014	1.10							10	20	30	33	37	41	51	56	65	71	72	79
2013	1.11									20	22	28	31	44	49	60	67	68	75
2012	1.12									10	20	19	21	37	41	55	62	64	72
2011	1.15											10	20	30	35	50	58	60	69
2010	1.18													23	27	45	53	56	66
2009	1.17													16	20	40	47	52	61
2008	1.21													10	20	35	42	48	58
2007	1.26															30	38	44	55
2006	1.32															25	33	40	53
2005	1.38															20	28	36	50
2004	1.48																	32	47
2003	1.53																	28	43
2002	1.56																	27	42
2001	1.57																	26	41
2000	1.58																	25	40

* Schedules for items with 15 year or greater lives normally apply only to certain types of industrial machinery and equipment. Generally, items of this type are maintained in a manner resulting in low effective ages. Industrial appraisers adjust for lesser degrees of maintenance through application of service factors.

Common Life Expectancies	
3 YR	Computer equipment (Personal & Accessories)
5 YR	Computer - Mainframe
6 YR	General electronic personal property, (except computers, mainframe or gaming equipment)
8 YR	Retail Business (Most Common), Medical & Dental Equipment
10 YR	Furniture/Fixtures, Signage(except electric or billboards), Restaurant & Bar, Above ground tanks, Vending machines, Light Machinery i.e. Forklifts, Auto Repair Equip., Electronic manufacturing equip., Beauty/Barber, Car Wash, Cleaners, Coolers, Funeral Homes
12 YR	Baking & Confectionery, Dairy Product Manufacturing, Fabricated Metal Products, Food & Beverage Production, Meat Packing,
15 YR	Heavy Industrial Machinery, Concrete Manufacture, Refining Personal Property, Steel & Related Products
20 YR	Under ground Fuel Tanks, Towers, Bank Safes/Vaults

Appraiser's inspection will determine typical type of Personal Property for appropriate LIFE when in question.