

**CENTRAL APPRAISAL DISTRICT - Wharton**  
**2022 DEPRECIATION SCHEDULES FOR THE YEAR OF ACQUISITION METHOD**

YEAR ACQUIRED	INDEX FACTOR	Computers		Mainframe		5 Year Life		Office / Lab		Furniture		Misc.		Mobile M&E		Machinery		20 Year Life	
		3 Year Life %GD	3 Year Life PVF	4 Year Life %GD	4 Year Life PVF	%GD	PVF	6 Year Life %GD	6 Year Life PVF	8 Year Life %GD	8 Year Life PVF	10 Year Life %GD	10 Year Life PVF	12 Year Life %GD	12 Year Life PVF	15 Year Life %GD	15 Year Life PVF	%GD	PVF
2021	1.000	78	78	83	83	85	85	87	87	90	90	91	91	93	93	95	95	96	96
2020	1.000	56	56	66	66	70	70	74	74	80	80	82	82	86	86	90	90	92	92
2019	1.000	35	35	49	49	55	55	61	61	70	70	73	73	79	79	85	85	88	88
2018	1.000	13	13	32	32	40	40	48	48	60	60	64	64	72	72	80	80	84	84
2017	1.000			15	15	25	25	35	35	50	50	55	55	65	65	75	75	80	80
2016	1.000					10	20	22	22	40	40	46	46	58	58	70	70	76	76
2015	1.000							10	20	30	30	37	37	51	51	65	65	72	72
2014	1.000									20	20	28	28	44	44	60	60	68	68
2013	1.000									10	20	19	20	37	37	55	55	64	64
2012	1.000											10	20	30	30	50	50	60	60
2011	1.000													23	23	45	45	56	56
2010	1.000													16	20	40	40	52	52
2009	1.178													10	20	35	41	48	57
2008	1.212															30	36	44	53
2007	1.259															25	31	40	50
2006	1.328															20	27	36	48
2005	1.390																	32	44
2004	1.494																	28	42
2003	1.546																	27	42
2002	1.572																	26	41
2001	1.582																	25	40
2000	1.595																	15	24

\* 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.

**Examples**

- 5 YR      Office Equipment, Laundromat-Self Serve, Vending Machines
- 8 YR      General Office Furniture, Restaurant Equipment
- 10 YR     High End Office Furniture, Shelving, File Cabinets
- 10 YR     Equipment: Bank, Beauty/Barber, Bowling, Car Wash, Cleaners, Coolers, Dentist, Funeral Homes, Machine Shop
- 20 YR     Bank Safes/Vaults

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