

**2015
 VAN ZANDT COUNTY APPRAISAL DISTRICT DEPRECIATION GUIDELINES
 FURNITURE, FIXTURES, AND EQUIPMENT
 CATEGORY L --- COMMERCIAL PERSONAL PROPERTY**

20% FLOOR

YEAR	AGE	3 YRS PC	5 YRS	7YRS	8 YRS	10 YRS	12 YRS	15 YRS	20 YRS	25 YRS	30 YRS
PERCENT GOOD											
2014	1	0.68	85.00	0.89	0.90	0.92	0.94	0.95	0.97	0.98	0.98
2013	2	0.44	0.69	0.76	0.79	0.84	0.87	0.90	0.93	0.95	0.97
2012	3	0.28	0.52	0.62	0.67	0.76	0.80	0.85	0.90	0.93	0.95
2011	4	0.10	0.34	0.48	0.54	0.67	0.73	0.79	0.86	0.90	0.93
2010	5		0.23	0.37	0.43	0.58	0.66	0.73	0.82	0.87	0.91
2009	6		0.20	0.28	0.33	0.49	0.58	0.68	0.78	0.84	0.89
2008	7		"	0.23	0.26	0.39	0.50	0.62	0.74	0.81	0.86
2007	8		"	0.20	0.22	0.30	0.43	0.55	0.70	0.78	0.84
2006	9		"	"	0.20	0.24	0.36	0.49	0.65	0.75	0.82
2005	10		"	"	"	0.21	0.29	0.43	0.60	0.71	0.79
				"							
2004	11		"	"	"	0.20	0.24	0.37	0.55	0.68	0.76
2003	12		"	"	"	"	0.22	0.31	0.50	0.64	0.74
2002	13		"	"	"	"	0.20	0.26	0.45	0.60	0.71
2001	14		"	"	"	"	"	0.23	0.40	0.56	0.68
2000	15		"	"	"	"	"	0.21	0.35	0.52	0.65
								0.20			
1999	16		"	"	"	"	"	"	0.31	0.48	0.61
1998	17		"	"	"	"	"	"	0.27	0.44	0.58
1997	18		"	"	"	"	"	"	0.24	0.39	0.54
1996	19		"	"	"	"	"	"	0.22	0.34	0.51
1995	20		"	"	"	"	"	"	0.21	0.30	0.47
1994	21		"	"	"	"	"	"	0.20	0.26	0.40
1993	22		"	"	"	"	"	"	"	0.23	0.34
1992	23		"	"	"	"	"	"	"	0.20	0.28
1991	24		"	"	"	"	"	"	"	"	0.23
1990	25		"	"	"	"	"	"	"	"	0.21
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1989	26										0.20

- PC's 3 year life with a 10% floor
- SERVERS 7 yr life 20% floored value
- Vehicle value based on Current Year "NADA Car Guide Southwestern Region" trade in value or 7yr life if make/model not specified
- Office Machine - 10 year life 20% floored value
- Copiers & Fax Machines - 5 year life 20% floored value
- Tanning Beds - 8 year life 20% floored value
- Furniture & Fixture - 10 year life 20% floored value
- Machinery & Equipment - 10 year life 20% floored value
- Restaurant Equipment: Sit Down 10 yr life Fast Food 8 yr life Both 20% floored value
- Heavy Machinery & Equipment - 15 year life 20% floored value
- No Freeport Exemptions Granted