

BROWN COUNTY APPRAISAL DISTRICT

Personal Property Depreciation Table for 2019

Typical Life Expectancy	4	6	8	10	12	20	
Age	Percent Good						Year Acquired
1	83	87	90	92	94	96	2018
2	66	74	79	84	87	92	2017
3	49	61	67	76	80	88	2016
4	32	48	54	67	73	84	2015
5	10	35	43	58	66	80	2014
6	10	22	33	49	58	76	2013
7	10	15	26	39	50	72	2012
8	10	15	22	30	43	68	2011
9	10	15	20	24	36	64	2010
10	10	15	20	21	29	60	2009
11	10	15	20	20	24	56	2008
12	10	15	20	20	22	52	2007
13	10	15	20	20	20	48	2006
14	10	15	20	20	20	44	2005
15	10	15	20	20	20	40	2004
16	10	15	20	20	20	36	2003
17	10	15	20	20	20	32	2002
18	10	15	20	20	20	28	2001
19	10	15	20	20	20	27	2000
20	10	15	20	20	20	25	1999

Typical

Life Expectancy

Description

- 4 year life** computers - personal and mainframe computers
- 6 year life** electronics and data processing - telephone systems, fax machines, point of sale equipment, copy machines
- 8 year life** fast food equipment, gas pumps, high tech medical equipment, security systems
- 10 year life** furniture and fixtures, equipment, store signage, anything else in question
- 12 year life** heavy equipment
- 20 year life** billboards, storage/fuel tanks, security vaults

INVENTORY IS APPRAISED AT COST

ASSETS ARE APPRAISED ON AN INDIVIDUAL BASIS-NORMAL YEAR LIFE MAY NOT APPLY IN ALL CASES

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