

**SHELBY COUNTY APPRAISAL DISTRICT
PERSONAL PROPERTY DEPRECIATION SCHEDULE**

Percent Good															
Age	Yr.	2 yr	3 yr	4 yr	5 yr	6 yr	7 yr	8 yr	10 yr	11 yr	12 yr	14 yr	15 yr	20 yr	30 yr
2025	1	0.40	0.78	0.83	0.85	0.87	0.89	0.90	0.91	0.92	0.93	0.94	0.95	0.96	0.97
2024	2	0.20	0.56	0.66	0.70	0.74	0.78	0.80	0.82	0.84	0.86	0.88	0.90	0.92	0.94
2023	3	0.10	0.35	0.49	0.55	0.61	0.67	0.70	0.73	0.76	0.79	0.82	0.85	0.88	0.91
2022	4		0.13	0.32	0.40	0.48	0.56	0.60	0.64	0.68	0.72	0.76	0.80	0.84	0.88
2021	5		0.10	0.15	0.25	0.35	0.45	0.50	0.55	0.60	0.65	0.70	0.75	0.80	0.85
2020	6			0.10	0.10	0.22	0.34	0.40	0.46	0.52	0.58	0.64	0.70	0.76	0.83
2019	7					0.10	0.23	0.30	0.37	0.44	0.51	0.58	0.65	0.72	0.81
2018	8						0.12	0.20	0.28	0.36	0.44	0.52	0.60	0.68	0.79
2017	9						0.10	0.10	0.19	0.28	0.37	0.46	0.55	0.64	0.77
2016	10								0.10	0.20	0.30	0.40	0.50	0.60	0.75
2015	11									0.12	0.23	0.34	0.45	0.56	0.73
2014	12									0.10	0.16	0.28	0.40	0.52	0.71
2013	13										0.10	0.22	0.35	0.48	0.69
2012	14											0.16	0.30	0.44	0.67
2011	15											0.10	0.25	0.40	0.65
2010	16												0.20	0.36	0.63
2009	17													0.32	0.61
2008	18													0.28	0.59
2007	19													0.27	0.57
2006	20													0.26	0.55
2005	21													0.25	0.53
2004	22														0.51
2003	23														0.49
2002	24														0.47
2001	25														0.45
2000	26														0.43
1999	27														0.41
1998	28														0.39
1997	29														0.37
1996	30														0.35
1995	31														0.33

Examples:

2 yr - Video Tapes, VCR's	Inventory -	100 % Original Cost
3 yr - Personal Computers	Supplies -	100 % Original Cost
4 yr - Rental Furniture Inventory		
5 yr - Mainframe Computers, POS Equip, Phones, Faxes, Copiers, Printers, Scanners	Raw Materials -	100 % Original Cost
6 yr - Small Electric Equip, Mailing Equip, Currency Counters, Dish Antennas	Vehicles -	Values from an outside appraisal firm
8 yr - Security Systems, Vending Equip, ATM Machines, Dental & Medical Equip, Restaurant Kitchen Equip		
10 yr - Furniture & Fixtures, Trucks, Trailers, Vehicles, Freezers, Coolers, Washer, Dryers, Signs (not billboards)		
11 yr - Sattelite Equip, Machinery & Equip, Large Electric Equip		
12 yr - Heavy Machinery & Equip, Excavation & Road Equip		
15 yr - Industrial Equip, Forklifts, Pallet Trucks, Tools, Aircraft, Propane Tanks		
20 yr - Tanks, Pipeing, etc.		
30 yr - Sign Poles, Billboards		

BASED ON REPLACEMENT COST NEW