

**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
2021	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
2020	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
2019	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
2018	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
2017	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
2016	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
2015	7					0.10	0.23	0.30	0.37	0.44	0.51	0.58	0.65	0.72	0.81
2014	8						0.12	0.20	0.28	0.36	0.44	0.52	0.60	0.68	0.79
2013	9						0.10	0.10	0.19	0.28	0.37	0.46	0.55	0.64	0.77
2012	10								0.10	0.20	0.30	0.40	0.50	0.60	0.75
2011	11									0.12	0.23	0.34	0.45	0.56	0.73
2010	12									0.10	0.16	0.28	0.40	0.52	0.71
2009	13										0.10	0.22	0.35	0.48	0.69
2008	14											0.16	0.30	0.44	0.67
2007	15											0.10	0.25	0.40	0.65
2006	16												0.20	0.36	0.63
2005	17													0.32	0.61
2004	18													0.28	0.59
2003	19													0.27	0.57
2002	20													0.26	0.55
2001	21													0.25	0.53
2000	22														0.51
1999	23														0.49
1998	24														0.47
1997	25														0.45
1996	26														0.43
1995	27														0.41
1994	28														0.39
1993	29														0.37
1992	30														0.35
1991	31														0.33

Examples:

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|---|-----------------|---------------------------------------|
| 2 yr - Video Tapes, VCR's   | Inventory -     | 100 % Original Cost                   |
| 3 yr - <b>Personal</b> 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, Security Systems, Mailing Equip, Currency Counters,<br>Dish Antennas             | Vehicles -      | Values from an outside appraisal firm |
| 8 yr - Furniture & Fixtures, Vending Equip, ATM Machines, Dental & Medical Equip,<br>Restaurant Kitchen Equip |                 |                                       |
| 10 yr - 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**