

**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
2024	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
2023	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
2022	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
2021	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
2020	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
2019	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
2018	7					0.10	0.23	0.30	0.37	0.44	0.51	0.58	0.65	0.72	0.81
2017	8						0.12	0.20	0.28	0.36	0.44	0.52	0.60	0.68	0.79
2016	9						0.10	0.10	0.19	0.28	0.37	0.46	0.55	0.64	0.77
2015	10								0.10	0.20	0.30	0.40	0.50	0.60	0.75
2014	11									0.12	0.23	0.34	0.45	0.56	0.73
2013	12									0.10	0.16	0.28	0.40	0.52	0.71
2012	13										0.10	0.22	0.35	0.48	0.69
2011	14											0.16	0.30	0.44	0.67
2010	15											0.10	0.25	0.40	0.65
2009	16												0.20	0.36	0.63
2008	17													0.32	0.61
2007	18													0.28	0.59
2006	19													0.27	0.57
2005	20													0.26	0.55
2004	21													0.25	0.53
2003	22														0.51
2002	23														0.49
2001	24														0.47
2000	25														0.45
1999	26														0.43
1998	27														0.41
1997	28														0.39
1996	29														0.37
1995	30														0.35
1994	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