

**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
2022	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
2021	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
2020	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
2019	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
2018	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
2017	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
2016	7					0.10	0.23	0.30	0.37	0.44	0.51	0.58	0.65	0.72	0.81
2015	8						0.12	0.20	0.28	0.36	0.44	0.52	0.60	0.68	0.79
2014	9						0.10	0.10	0.19	0.28	0.37	0.46	0.55	0.64	0.77
2013	10								0.10	0.20	0.30	0.40	0.50	0.60	0.75
2012	11									0.12	0.23	0.34	0.45	0.56	0.73
2011	12									0.10	0.16	0.28	0.40	0.52	0.71
2010	13										0.10	0.22	0.35	0.48	0.69
2009	14											0.16	0.30	0.44	0.67
2008	15											0.10	0.25	0.40	0.65
2007	16												0.20	0.36	0.63
2006	17													0.32	0.61
2005	18													0.28	0.59
2004	19													0.27	0.57
2003	20													0.26	0.55
2002	21													0.25	0.53
2001	22														0.51
2000	23														0.49
1999	24														0.47
1998	25														0.45
1997	26														0.43
1996	27														0.41
1995	28														0.39
1994	29														0.37
1993	30														0.35
1992	31														0.33

Examples:

- |   |                 |                                       |
|---|-----------------|---------------------------------------|
| 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, Mailing Equip, Currency Counters,<br>Dish Antennas                                     | Vehicles -      | Values from an outside appraisal firm |
| 8 yr - Security Systems, Vending Equip, ATM Machines, Dental & Medical Equip,<br>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**