

**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
2023	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
2022	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
2021	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
2020	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
2019	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
2018	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
2017	7					0.10	0.23	0.30	0.37	0.44	0.51	0.58	0.65	0.72	0.81
2016	8						0.12	0.20	0.28	0.36	0.44	0.52	0.60	0.68	0.79
2015	9						0.10	0.10	0.19	0.28	0.37	0.46	0.55	0.64	0.77
2014	10								0.10	0.20	0.30	0.40	0.50	0.60	0.75
2013	11									0.12	0.23	0.34	0.45	0.56	0.73
2012	12									0.10	0.16	0.28	0.40	0.52	0.71
2011	13										0.10	0.22	0.35	0.48	0.69
2010	14											0.16	0.30	0.44	0.67
2009	15											0.10	0.25	0.40	0.65
2008	16												0.20	0.36	0.63
2007	17													0.32	0.61
2006	18													0.28	0.59
2005	19													0.27	0.57
2004	20													0.26	0.55
2003	21													0.25	0.53
2002	22														0.51
2001	23														0.49
2000	24														0.47
1999	25														0.45
1998	26														0.43
1997	27														0.41
1996	28														0.39
1995	29														0.37
1994	30														0.35
1993	31														0.33

Examples:

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|---|-----------------|---------------------------------------|
| 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