

SAN PATRICIO COUNTY APPRAISAL DISTRICT
2021 BUSINESS PERSONAL PROPERTY DEPRECIATION SCHEDULE AND COST INDEXING

Economic Age in Yrs		2	3	4	5	6	7	8	10	11	12	14	15	20	30	Year Acq'd
Cost Index Factor	Age in Yrs	Percent Good														
1.00	1	40	78	83	85	87	89	90	91	92	93	94	95	97	98	2020
1.005	2	20	56	66	70	74	78	80	82	84	87	88	90	93	94	2019
1.041	3	10	35	49	55	61	67	70	73	76	80	82	85	90	91	2018
1.077	4		13	32	40	48	56	60	64	68	73	76	79	86	88	2017
1.098	5		10	23	25	35	45	50	55	60	66	70	73	82	85	2016
1.090	6			18	18	22	34	40	46	52	58	64	68	78	83	2015
1.100	7					18	23	30	37	44	50	58	62	74	81	2014
1.114	8						18	20	28	36	43	52	55	70	79	2013
1.123	9							18	20	28	36	46	49	65	77	2012
1.191	10									20	29	40	43	60	75	2011
1.182	11										24	34	37	55	73	2010
1.217	12										22	28	31	50	71	2009
1.264	13										20	24	26	45	69	2008
1.333	14											22	23	40	67	2007
1.395	15											20	21	35	65	2006
1.500	16												20	31	63	2005
1.552	17													27	61	2004
1.579	18													24	59	2003
1.588	19													22	57	2002
1.601	20													21	55	2001
1.630	21													20	53	2000
1.635	22														51	1999
1.649	23														49	1998
1.668	24														47	1997
1.676	25														45	1996
1.702	26														43	1995
1.763	27														41	1994
1.812	28														39	1993
1.848	29														37	1992
1.870	30														35	1991
1.908	31														33	1990

Life Expectancy Guidelines

Category	Age in Years
Billboard Signs	20
Computers / Laptops	2 - 3
Construction Equipment	12
General Furniture & Equipment	8 -10
Heavy Duty Trucks/Trailers	8 -10
Industrial Equipment	15
Machinery & Equipment	8 - 10
Vehicles	5

DISCLAIMER* These schedules are guidelines and may be overridden based on the documentation presented and the judgement of the appraiser. *Revised 1/07/2021