

SAN PATRICIO COUNTY APPRAISAL DISTRICT  
2022 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																
1.000	1	40	78	83	85	87	89	90	91	92	93	94	95	97	98	2021		
1.088	2	20	56	66	70	74	78	80	82	84	87	88	90	93	94	2020		
1.093	3	10	35	49	55	61	67	70	73	76	80	82	85	90	91	2019		
1.132	4		13	32	40	48	56	60	64	68	73	76	79	86	88	2018		
1.171	5		10	23	25	35	45	50	55	60	66	70	73	82	85	2017		
1.195	6			18	18	22	34	40	46	52	58	64	68	78	83	2016		
1.185	7					18	23	30	37	44	50	58	62	74	81	2015		
1.196	8						18	20	28	36	43	52	55	70	79	2014		
1.212	9							18	20	28	36	46	49	65	77	2013		
1.222	10									20	29	40	43	60	75	2012		
1.256	11										24	34	37	55	73	2011		
1.296	12											22	28	31	50	71	2010	
1.286	13											20	24	26	45	69	2009	
1.323	14												22	23	40	67	2008	
1.375	15													20	21	35	65	2007
1.450	16														20	31	63	2006
1.517	17															27	61	2005
1.632	18															24	59	2004
1.688	19															22	57	2003
1.717	20															21	55	2002
1.727	21															20	53	2001
1.742	22																51	2000
1.773	23																49	1999
1.779	24																47	1998
1.794	25																45	1997
1.823	26																43	1996
1.851	27																41	1995
1.917	28																39	1994
1.971	29																37	1993
2.009	30																35	1992
2.034	31																33	1991

**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 1/18/2022