

SAN PATRICIO COUNTY APPRAISAL DISTRICT
2023 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	2022		
1.088	2	20	56	66	70	74	78	80	82	84	87	88	90	93	94	2021		
1.093	3	10	35	49	55	61	67	70	73	76	80	82	85	90	91	2020		
1.132	4		13	32	40	48	56	60	64	68	73	76	79	86	88	2019		
1.171	5		10	23	25	35	45	50	55	60	66	70	73	82	85	2018		
1.195	6			18	18	22	34	40	46	52	58	64	68	78	83	2017		
1.185	7					18	23	30	37	44	50	58	62	74	81	2016		
1.196	8						18	20	28	36	43	52	55	70	79	2015		
1.212	9							18	20	28	36	46	49	65	77	2014		
1.222	10									20	29	40	43	60	75	2013		
1.256	11										24	34	37	55	73	2012		
1.296	12											22	28	31	50	71	2011	
1.286	13											20	24	26	45	69	2010	
1.323	14												22	23	40	67	2009	
1.375	15													20	21	35	65	2008
1.450	16														20	31	63	2007
1.517	17															27	61	2006
1.632	18															24	59	2005
1.688	19															22	57	2004
1.717	20															21	55	2003
1.727	21															20	53	2002
1.742	22																51	2001
1.773	23																49	2000
1.779	24																47	1999
1.794	25																45	1998
1.823	26																43	1997
1.851	27																41	1996
1.917	28																39	1995
1.971	29																37	1994
2.009	30																35	1993
2.034	31																33	1992

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 01/06/23