

SAN PATRICIO COUNTY APPRAISAL DISTRICT  
2024 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	2023		
1.088	2	20	56	66	70	74	78	80	82	84	87	88	90	93	94	2022		
1.093	3	10	35	49	55	61	67	70	73	76	80	82	85	90	91	2021		
1.132	4		13	32	40	48	56	60	64	68	73	76	79	86	88	2020		
1.171	5		10	23	25	35	45	50	55	60	66	70	73	82	85	2019		
1.195	6			18	18	22	34	40	46	52	58	64	68	78	83	2018		
1.185	7					18	23	30	37	44	50	58	62	74	81	2017		
1.196	8						18	20	28	36	43	52	55	70	79	2016		
1.212	9							18	20	28	36	46	49	65	77	2015		
1.222	10									20	29	40	43	60	75	2014		
1.256	11										24	34	37	55	73	2013		
1.296	12											22	28	31	50	71	2012	
1.286	13											20	24	26	45	69	2011	
1.323	14												22	23	40	67	2010	
1.375	15													20	21	35	65	2009
1.450	16														20	31	63	2008
1.517	17															27	61	2007
1.632	18															24	59	2006
1.688	19															22	57	2005
1.717	20															21	55	2004
1.727	21															20	53	2003
1.742	22																51	2002
1.773	23																49	2001
1.779	24																47	2000
1.794	25																45	1999
1.823	26																43	1998
1.851	27																41	1997
1.917	28																39	1996
1.971	29																37	1995
2.009	30																35	1994
2.034	31																33	1993

**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 01/18/24