

SAN PATRICIO COUNTY APPRAISAL DISTRICT
2025 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	2024
1.058	2	20	56	66	70	74	78	80	82	84	87	88	90	93	94	2023
1.103	3	10	35	49	55	61	67	70	73	76	80	82	85	90	91	2022
1.142	4		13	32	40	48	56	60	64	68	73	76	79	86	88	2021
1.192	5		10	23	25	35	45	50	55	60	66	70	73	82	85	2020
1.259	6			18	18	22	34	40	46	52	58	64	68	78	83	2019
1.299	7					18	23	30	37	44	50	58	62	74	81	2018
1.346	8						18	20	28	36	43	52	55	70	79	2017
1.422	9							18	20	28	36	46	49	65	77	2016
1.457	10									20	29	40	43	60	75	2015
1.513	11										24	34	37	55	73	2014
1.611	12										22	28	31	50	71	2013
1.647	13										20	24	26	45	69	2012
1.690	14											22	23	40	67	2011
1.791	15											20	21	35	65	2010
1.758	16												20	31	63	2009
1.810	17													27	61	2008
1.874	18													24	59	2007
1.950	19													22	57	2006
2.009	20													21	55	2005
2.009	21													20	53	2004
2.009	22														51	2003
2.009	23														49	2002
2.009	24														47	2001
2.009	25														45	2000
2.009	26														43	1999
2.009	27														41	1998
2.009	28														39	1997
2.009	29														37	1996
2.009	30														35	1995
2.009	31														33	1994

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 1/17/25