



# Reeves County Appraisal District

## 2022 Business Personal Property - Depreciation Schedule

YEAR ACQUIRED	3 Year Life % GOOD	5 Year Life % GOOD	6 Year Life % GOOD	8 Year Life % GOOD	10 Year Life % GOOD	12 Year Life % GOOD	15 Year Life % GOOD	20 Year Life % GOOD	30 Year Life % GOOD	
2021	78	85	87	90	91	93	95	96	97	
2020	56	70	74	80	82	86	90	92	94	
2019	35	55	61	70	73	79	85	88	91	
2018	13	40	48	60	64	72	80	84	88	
2017	10	25	35	50	55	65	75	80	85	
2016	Examples:	10	22	40	46	58	70	76	83	
2015	Computer & Other Related Hardware	Examples:	10	30	37	51	65	72	81	
2014		Mainframe & Servers	Examples:	20	28	44	60	68	79	
2013			Fast Food Equipment	10	19	37	55	64	77	
2012		Examples:		10	30	50	60	75		
2011		Printers, Sanners, & Tablets		ATM (Automated Tellar Machine)	Office Machines, Telephones, Fax & Postal Machines, Copiers	Examples:	23	45	56	73
2010			Rental Equip. Forklifts Etc.			Car Wash Equipment	16	40	52	71
2009			Restaurant, Bar & Retail Business Equipment				Automobile & Body Shop Repair Equipment	10	35	48
2008						Mobile Machinery & Equipment		Examples:	30	44
2007		Excavation & Road Equipment		25	40			65		
2006			Personal Computers & Laptops	20	36	63				
2005	Digital Photography/ Finishing Equip.			Examples:	32	61				
2004			Cash register & Point of Sale	28	59					
2003				Small Rental & Electrical Equipment	27	57				
2002	26				55					
2001	Hand Tools			25	53					
2000			Medical & Dental Equipment	Examples:	51					
1999	Conv. Store Equipment			Basic Stationary Mixing or Holding Tanks	49					
1998			Business Signs (Advertisement Signage)	Underground Fuel Tanks	47					
1997	Heavy Construction Equipment	Towers		45						
1996		Barber Shop & Beauty Salon	43							
1995	Security Systems		41							
1994		Vending Machines	39							
1993	Vehicles Under 1 Ton		Basic Processing Equipment	37						
1992		Vehicles 1 Ton/or Over	Batch Plant & Concrete Equipment	35						
1991			33							
									Examples:	
									Billboards	

The purchase cost is multiplied by the percent good for the year acquired to arrive at a calculated value within that properties category.

$$\text{HISTORICAL COST} \times \% \text{ GOOD} = \text{MARKET VALUE ESTIMATE}$$

**NOTE:** This schedule is for information purposes only and is subject to change with or without notice. This schedule is not to be relied on for valuation purposes, but only to estimate possible values of the types of equipment set out herein. This schedule in no way binds or obligates the Reeves County Appraisal District to any current or future values calculated through the use of the schedule. By providing this schedule, Reeves County Appraisal District in no way warrants its accuracy or agrees that this is the the schedule that they have used, are using, or will use in the valuation of specific properties. Reliance or use of this schedule for any purpose other than the estimate of the possible value of applicable properties is expressly prohibited.