OCHILTREE COUNTY APPRAISAL DISTRICT								
DEPRECIATION - BUSINESS PERSONAL PROPERTY-2022								
30% BASE								
YEAR	3 YEAR	5 YEAR	8 YEAR	10 YEAR	12 YEAR	15 YEAR	20 YEAR	25 YEAR
2022	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2021	0.77	0.86	0.91	0.93	0.94	0.95	0.97	0.97
2020	0.53	0.72	0.83	0.86	0.88	0.91	0.93	0.94
2019	**0.30**	0.58	0.74	0.79	0.83	0.86	0.90	0.92
2018	**0.30**	0.44	0.65	0.72	0.77	0.81	0.86	0.89
2017	**0.30**	**0.30**	0.56	0.65	0.71	0.77	0.83	0.86
2016	**0.30**	**0.30**	0.48	0.58	0.65	0.72	0.79	0.83
2015	**0.30**	**0.30**	0.39	0.51	0.59	0.67	0.76	0.80
2014	**0.30**	**0.30**	**0.30**	0.44	0.53	0.63	0.72	0.78
2013	**0.30**	**0.30**	**0.30**	0.37	0.48	0.58	0.69	0.75
2012	**0.30**	**0.30**	**0.30**	**0.30**	0.42	0.53	0.65	0.72
2011	**0.30**	**0.30**	**0.30**	**0.30**	0.36	0.49	0.62	0.69
2010	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	0.44	0.58	0.66
2009	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	0.39	0.55	0.64
2008	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	0.35	0.51	0.61
2007	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	0.48	0.58
2006	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	0.44	0.55
2005	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	0.41	0.52
2004	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	0.37	0.50
2003	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	0.34	0.47
2002	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	0.44
2001	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	0.41
2000	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	0.38
1999	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	0.36
1998	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	0.33

1997	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	0.30

BUSINESS PERSONAL PROPERTY-2021

Various Life Expectancies or Categories for Depreciation

In order to apply depreciation to the cost of an asset it is necessary to assign a useful life expectancy to the asset. As a rule of thumb, the following is a listing of assets and the number of years we will typically assign as the useful life expectancy.

LIFE	ASSETS
3 YEARS	P. C.'s/Mini computers, Video Tapes
5 YEARS	Main frame computers, Most electronic equipment, VCR's, electronic gas pumps, Security systems, Computerized medical equipment
8 YEARS	Certain Machinery and Equipment of proprietary nature such as some found in Fast food restaurants or convenience stores or in other similar cases
10 YEARS	Mechanical gas pumps, car wash equipment, Retail or Office furniture and fixtures and machinery and equipment, signs. The vast majority of business personal property not otherwise indexed should fall under a 10 YEAR life.
12 YEARS	Fork lifts, Construction machinery and equipment
15 YEARS	Machinery and equipment for Industrial purposes, leasehold improvements
20 YEARS	Tanks, piping
25 YEARS	Sign poles, billboards, plant processing components

*****Keep in mind that the life of an asset can vary in specific situations. Any variation from the norm should carry a notation for future reference. *****