

SAN PATRICIO COUNTY APPRAISAL DISTRICT  
2019 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	2018
1.029	2	20	56	66	70	74	78	80	82	84	87	88	90	93	94	2017
1.069	3	10	35	49	55	61	67	70	73	76	80	82	85	90	91	2016
1.128	4		13	32	40	48	56	60	64	68	73	76	79	86	88	2015
1.180	5		10	15	25	35	45	50	55	60	66	70	73	82	85	2014
1.269	6			18	18	22	34	40	46	52	58	64	68	78	83	2013
1.313	7					18	23	30	37	44	50	58	62	74	81	2012
1.335	8						18	20	28	36	43	52	55	70	79	2011
1.343	9							18	20	28	36	46	49	65	77	2010
1.354	10									20	29	40	43	60	75	2009
1.379	11										24	34	37	55	73	2008
1.383	12										22	28	31	50	71	2007
1.395	13										20	24	26	45	69	2006
1.418	14											22	23	40	67	2005
1.439	15											20	21	35	65	2004
1.491	16												20	31	63	2003
1.533	17													27	61	2002
1.563	18													24	59	2001
1.582	19													22	57	2000
1.613	20													21	55	1999
1.657	21													20	53	1998
1.745	22														51	1997
1.820	23														49	1996
1.846	24														47	1995
1.864	25														45	1994
1.891	26														43	1993
1.943	27														41	1992
1.978	28														39	1991
2.071	29														37	1990
2.285	30														35	1989
2.513	31														33	1988

**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 02/01/19