

SAN PATRICIO COUNTY APPRAISAL DISTRICT  
2020 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 |    |    |    |    |    |    |    |    |    |    |    |    |    |            |      |
| 1.00                | 1          | 40           | 78 | 83 | 85 | 87 | 89 | 90 | 91 | 92 | 93 | 94 | 95 | 97 | 98 | 2019       |      |
| 1.036               | 2          | 20           | 56 | 66 | 70 | 74 | 78 | 80 | 82 | 84 | 87 | 88 | 90 | 93 | 94 | 2018       |      |
| 1.072               | 3          | 10           | 35 | 49 | 55 | 61 | 67 | 70 | 73 | 76 | 80 | 82 | 85 | 90 | 91 | 2017       |      |
| 1.093               | 4          |              | 13 | 32 | 40 | 48 | 56 | 60 | 64 | 68 | 73 | 76 | 79 | 86 | 88 | 2016       |      |
| 1.084               | 5          |              | 10 | 23 | 25 | 35 | 45 | 50 | 55 | 60 | 66 | 70 | 73 | 82 | 85 | 2015       |      |
| 1.094               | 6          |              |    | 18 | 18 | 22 | 34 | 40 | 46 | 52 | 58 | 64 | 68 | 78 | 83 | 2014       |      |
| 1.108               | 7          |              |    |    |    | 18 | 23 | 30 | 37 | 44 | 50 | 58 | 62 | 74 | 81 | 2013       |      |
| 1.118               | 8          |              |    |    |    |    | 18 | 20 | 28 | 36 | 43 | 52 | 55 | 70 | 79 | 2012       |      |
| 1.149               | 9          |              |    |    |    |    |    | 18 | 20 | 28 | 36 | 46 | 49 | 65 | 77 | 2011       |      |
| 1.186               | 10         |              |    |    |    |    |    |    |    | 20 | 29 | 40 | 43 | 60 | 75 | 2010       |      |
| 1.177               | 11         |              |    |    |    |    |    |    |    |    | 24 | 34 | 37 | 55 | 73 | 2009       |      |
| 1.211               | 12         |              |    |    |    |    |    |    |    |    |    | 22 | 28 | 31 | 50 | 2008       |      |
| 1.258               | 13         |              |    |    |    |    |    |    |    |    |    | 20 | 24 | 26 | 45 | 2007       |      |
| 1.327               | 14         |              |    |    |    |    |    |    |    |    |    |    | 22 | 23 | 40 | 2006       |      |
| 1.388               | 15         |              |    |    |    |    |    |    |    |    |    |    | 20 | 21 | 35 | 2005       |      |
| 1.493               | 16         |              |    |    |    |    |    |    |    |    |    |    |    | 20 | 31 | 2004       |      |
| 1.545               | 17         |              |    |    |    |    |    |    |    |    |    |    |    |    | 27 | 2003       |      |
| 1.571               | 18         |              |    |    |    |    |    |    |    |    |    |    |    |    | 24 | 2002       |      |
| 1.580               | 19         |              |    |    |    |    |    |    |    |    |    |    |    |    | 22 | 2001       |      |
| 1.593               | 20         |              |    |    |    |    |    |    |    |    |    |    |    |    | 21 | 2000       |      |
| 1.622               | 21         |              |    |    |    |    |    |    |    |    |    |    |    |    | 20 | 1999       |      |
| 1.627               | 22         |              |    |    |    |    |    |    |    |    |    |    |    |    |    | 51         | 1998 |
| 1.641               | 23         |              |    |    |    |    |    |    |    |    |    |    |    |    |    | 49         | 1997 |
| 1.668               | 24         |              |    |    |    |    |    |    |    |    |    |    |    |    |    | 47         | 1996 |
| 1.693               | 25         |              |    |    |    |    |    |    |    |    |    |    |    |    |    | 45         | 1995 |
| 1.754               | 26         |              |    |    |    |    |    |    |    |    |    |    |    |    |    | 43         | 1994 |
| 1.803               | 27         |              |    |    |    |    |    |    |    |    |    |    |    |    |    | 41         | 1993 |
| 1.838               | 28         |              |    |    |    |    |    |    |    |    |    |    |    |    |    | 39         | 1992 |
| 1.861               | 29         |              |    |    |    |    |    |    |    |    |    |    |    |    |    | 37         | 1991 |
| 1.898               | 30         |              |    |    |    |    |    |    |    |    |    |    |    |    |    | 35         | 1990 |
| 1.949               | 31         |              |    |    |    |    |    |    |    |    |    |    |    |    |    | 33         | 1989 |

**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 1/27/2020