

**GARZA CENTRAL APPRAISAL DISTRICT  
2021 PERSONAL PROPERTY DEPRECIATION SCHEDULE  
PRESENT FACTOR TABLE  
SCHEDULE ONE**

<b>Year Acquired</b>	<b>4 year life</b>	<b>5 year life</b>	<b>6 year life</b>	<b>8 year life</b>	<b>10 year life</b>	<b>12 year life</b>	<b>15 year life</b>	<b>20 year life</b>
2020	75%	78%	83%	88%	90%	90%	93%	95%
2019	56%	63%	69%	77%	82%	84%	90%	92%
2018	42%	50%	58%	67%	73%	78%	85%	88%
2017	32%	39%	48%	60%	64%	71%	80%	84%
2016	15%	25%	35%	50%	55%	65%	75%	80%
2015	10%	10%	22%	40%	46%	58%	70%	76%
2014	AND	AND	10%	30%	37%	51%	65%	72%
2013	PRIOR	PRIOR	AND	20%	28%	44%	60%	68%
2012	YEARS	YEARS	PRIOR	10%	15%	37%	55%	64%
2011			YEARS	AND	10%	30%	50%	60%
2010				PRIOR	AND	23%	45%	56%
2009				YEARS	PRIOR	16%	40%	52%
2008					YEARS	10%	35%	48%
2007						AND	30%	44%
2006						PRIOR	25%	40%
2005						YEARS	20%	36%
2004							AND	32%
2003							PRIOR	28%
2002							YEARS	27%
2001								26%
2000								25%
1999								AND
1998								PRIOR
1997								YEARS

**STANDARD LIFE TABLE**

Billboards/Sign Poles	20 Year Life	Retail Business—Most Stores	8 year Life
Convenience Stores	8 Year Life	Restaurant Kitchen Equipment	8 year Life
Computers & Peripheral Equip ONLY	PC Life	Security Systems	5 year Life
Dental Equipment	8 Year Life	Signs ( Not Billboards)	8 year Life
Electric Equipment	5 Year Life	Telecommunications Equipment	6 year Life
Excavation & Road Equipment	12 Year Life	Telephone Systems	5 year Life
Furniture & Fixtures	8 Year Life	Towers	20 year Life
Gas Tanks – Underground	20 Year Life	Trailers	8 year Life
Industrial Equipment	15 Year Life	Vending Equipment	6 year Life
Light Duty Equipment (Describe)	5 Year Life		
Machinery & Equipment	12 Year Life		
Medical Equipment	8 Year Life		
Motor Vehicles – All	NADA		
Office Equipment	5 Year Life		
Passenger Vehicles	5 Year Life		