

**GARZA CENTRAL APPRAISAL DISTRICT
2022 PERSONAL PROPERTY DEPRECIATION SCHEDULE
PRESENT FACTOR TABLE
SCHEDULE ONE**

Year Acquired	4 year life	5 year life	6 year life	8 year life	10 year life	12 year life	15 year life	20 year life
2021	75%	78%	83%	88%	90%	90%	93%	95%
2020	56%	63%	69%	77%	82%	84%	90%	92%
2019	42%	50%	58%	67%	73%	78%	85%	88%
2018	32%	39%	48%	60%	64%	71%	80%	84%
2017	15%	25%	35%	50%	55%	65%	75%	80%
2016	10%	10%	22%	40%	46%	58%	70%	76%
2015	AND	AND	10%	30%	37%	51%	65%	72%
2014	PRIOR	PRIOR	AND	20%	28%	44%	60%	68%
2013	YEARS	YEARS	PRIOR	10%	15%	37%	55%	64%
2012			YEARS	AND	10%	30%	50%	60%
2011				PRIOR	AND	23%	45%	56%
2010				YEARS	PRIOR	16%	40%	52%
2009					YEARS	10%	35%	48%
2008						AND	30%	44%
2007						PRIOR	25%	40%
2006						YEARS	20%	36%
2005							AND	32%
2004							PRIOR	28%
2003							YEARS	27%
2002								26%
2001								25%
2000								AND
1999								PRIOR
1998								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		