

Central Appraisal District of Johnson County
2018 Depreciation Schedule for Commercial Personal Property
THIS SCHEDULE IS TO BE USED AS A GUIDE ONLY

YEAR ACQUIRED	AGE	3 YR LIFE	5 YR LIFE	8 YR LIFE	10 YR LIFE	12 YR LIFE	15 YR LIFE	20 YR LIFE	30 YR LIFE
2017	1	67%	80%	88%	90%	92%	93%	95%	97%
2016	2	44%	64%	77%	82%	84%	87%	90%	94%
2015	3	30%	51%	67%	73%	77%	81%	86%	91%
2014	4	10%	41%	60%	66%	71%	76%	81%	88%
2013	5	7%	33%	50%	59%	65%	71%	77%	85%
2012	6	5%	20%	40%	53%	59%	66%	74%	83%
2011	7	5%	20%	30%	48%	54%	62%	70%	81%
2010	8	5%	20%	20%	43%	50%	58%	66%	79%
2009	9	5%	20%	10%	39%	44%	54%	63%	77%
2008	10	5%	20%	10%	35%	38%	50%	60%	75%
2007	11	5%	15%	10%	30%	34%	47%	57%	73%
2006	12	5%	15%	10%	25%	30%	44%	54%	71%
2005	13	5%	15%	10%	22%	25%	41%	51%	69%
2004	14	5%	15%	10%	20%	22%	38%	49%	67%
2003	15	5%	15%	10%	18%	20%	36%	46%	65%
2002	16	5%	10%	10%	16%	20%	32%	44%	63%
2001	17	5%	10%	10%	14%	20%	30%	42%	61%
2000	18	5%	10%	10%	12%	20%	28%	40%	59%
1999	19	5%	10%	10%	10%	20%	25%	38%	57%
1998	20	5%	10%	10%	10%	20%	22%	36%	55%
1997	21	5%	10%	10%	10%	20%	20%	30%	53%
1996	22	5%	10%	10%	10%	20%	20%	30%	51%
1995	23	5%	10%	10%	10%	20%	20%	30%	49%
1994	24	5%	10%	10%	10%	20%	20%	30%	47%
1993	25	5%	10%	10%	10%	20%	20%	30%	45%
1992	26	5%	10%	10%	10%	20%	20%	30%	43%
1991	27	5%	10%	10%	10%	20%	20%	30%	41%
1990	28	5%	10%	10%	10%	20%	20%	30%	39%
1989	29	5%	10%	10%	10%	20%	20%	30%	37%
PRIOR	30	5%	10%	10%	10%	20%	20%	30%	35%

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3 YEAR LIFE

Personal Computers
 Computers & Related Equipment
 Mid Range Computers
 Copiers

5 YEAR LIFE

ATM's, Check Protectors, Check Encoders, Coin Sorters & Currency Counters	Electronic Equip
MRI/CT Scanners, & other Hi-Tech Medical Equip	Passenger Vehicles
Mainframes	Trucks/Trailer as leasing inventory
Electric Gas Pumps	POS (computerized scanners/registers)
Security Systems	Tanning Beds/Booths

8 YEAR LIFE

Passenger Vehicles Purchased Used	Pneumatic Tubes
Containers	Vending Machine
Fast Food M/E	Ice House/Vending
Convenience Stores	
Retail Business	

10 YEAR LIFE

Wreckers	Xray Machines
Heavy Vehicles	Mechanical Gas Pumps
Trailers	Carwash Equipment
Light M/E	Some Retail Business
Furniture/Fixtures	Laundry Dquipment
M/E	Theater Equipment
Leaseholds	

12 YEAR LIFE

Truck Purchased Used
 Forklifts
 Construction Equipment
 Heavy Construction Equipment/Excavation & Road Equip
 Play Scape/Playground
 Storage Sheds (only those that are leased all others are real property)

15 YEAR LIFE

Industrial M/E
 Excavation Equipment, etc
 Towers
 Aircraft
 Cold Storage, Walk in Freezer, Cooler

20 YEAR LIFE

Fuel /Storage Tanks
 Tanks, Piping etc
 Signage

30 YEAR LIFE

Billboards