

**Central Appraisal District of Johnson County**  
**2017 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	6 YR LIFE	8 YR LIFE	10 YR LIFE	12 YR LIFE	15 YR LIFE	20 YR LIFE	30 YR LIFE
2016	1	67%	80%	87%	88%	90%	92%	93%	95%	97%
2015	2	44%	64%	73%	77%	82%	84%	87%	90%	94%
2014	3	30%	51%	57%	67%	73%	77%	81%	86%	91%
2013	4	10%	41%	41%	60%	66%	71%	76%	81%	88%
2012	5	7%	33%	30%	50%	59%	65%	71%	77%	85%
2011	6	5%	20%	23%	40%	53%	59%	66%	74%	83%
2010	7	5%	20%	14%	30%	48%	54%	62%	70%	81%
2009	8	5%	20%	14%	20%	43%	50%	58%	66%	79%
2008	9	5%	20%	14%	10%	39%	44%	54%	63%	77%
2007	10	5%	20%	14%	10%	35%	38%	50%	60%	75%
2006	11	5%	15%	14%	10%	30%	34%	47%	57%	73%
2005	12	5%	15%	14%	10%	25%	30%	44%	54%	71%
2004	13	5%	15%	14%	10%	22%	25%	41%	51%	69%
2003	14	5%	15%	14%	10%	20%	22%	38%	49%	67%
2002	15	5%	15%	14%	10%	18%	20%	36%	46%	65%
2001	16	5%	10%	14%	10%	16%	20%	32%	44%	63%
2000	17	5%	10%	14%	10%	14%	20%	30%	42%	61%
1999	18	5%	10%	14%	10%	12%	20%	28%	40%	59%
1998	19	5%	10%	14%	10%	10%	20%	25%	38%	57%
1997	20	5%	10%	14%	10%	10%	20%	22%	36%	55%
1996	21	5%	10%	14%	10%	10%	20%	20%	30%	53%
1995	22	5%	10%	14%	10%	10%	20%	20%	30%	51%
1994	23	5%	10%	14%	10%	10%	20%	20%	30%	49%
1993	24	5%	10%	14%	10%	10%	20%	20%	30%	47%
1992	25	5%	10%	14%	10%	10%	20%	20%	30%	45%
1991	26	5%	10%	14%	10%	10%	20%	20%	30%	43%
1990	27	5%	10%	14%	10%	10%	20%	20%	30%	41%
1989	28	5%	10%	14%	10%	10%	20%	20%	30%	39%
1988	29	5%	10%	14%	10%	10%	20%	20%	30%	37%
1987	30	5%	10%	14%	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