

# Central Appraisal District of Johnson County

## 2025 DEPRECIATION SCHEDULE FOR COMMERCIAL PERSONAL PROPERTY

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
2024	1	78%	85%	87%	90%	91%	93%	95%	96%	97%
2023	2	56%	70%	74%	80%	82%	86%	90%	92%	94%
2022	3	35%	55%	61%	70%	73%	79%	85%	88%	91%
2021	4	13%	40%	48%	60%	64%	72%	80%	84%	88%
2020	5	10%	25%	35%	50%	55%	65%	75%	80%	85%
2019	6		10%	22%	40%	46%	58%	70%	76%	83%
2018	7			10%	30%	37%	51%	65%	72%	81%
2017	8				20%	28%	44%	60%	68%	79%
2016	9				10%	19%	37%	55%	64%	77%
2015	10					10%	30%	50%	60%	75%
2014	11						23%	45%	56%	73%
2013	12						16%	40%	52%	71%
2012	13						10%	35%	48%	69%
2011	14							30%	44%	67%
2010	15							25%	40%	65%
2009	16							20%	36%	63%
2008	17								32%	61%
2007	18								28%	59%
2006	19								27%	57%
2005	20								26%	55%
2004	21								25%	53%
2003	22									51%
2002	23									49%
2001	24									47%
2000	25									45%
1999	26									43%
1998	27									41%
1997	28									39%
1996	29									37%
1995	30									35%
1994	31									33%

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## 2025 DEPRECIATION SCHEDULE FOR COMMERCIAL PERSONAL PROPERTY

### 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/Execavation & 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