APPRAISAL DISTRICT

2026 BPP DEPRECIATION SCHEDULE

EFFECTIVE		LIFE EXPECTANCY IN YEARS								
AGE	**YEAR**	**3**	**5**	**8**	**10**	**12**	**14**	**15**	**20**	**25**
1	**2025**	72%	84%	90%	92%	93%	94%	95%	96%	97%
2	**2024**	44%	68%	80%	84%	87%	89%	89%	92%	94%
3	**2023**	16%	51%	70%	76%	80%	83%	84%	88%	90%
4	**2022**	10%	36%	61%	69%	74%	78%	79%	84%	87%
5	**2021**	10%	21%	52%	61%	68%	72%	74%	81%	84%
6	**2020**	10%	10%	42%	54%	62%	67%	69%	77%	81%
7	**2019**	10%	10%	33%	47%	56%	62%	64%	73%	78%
8	**2018**	10%	10%	25%	40%	50%	57%	60%	70%	76%
9	**2017**	10%	10%	16%	33%	44%	52%	55%	67%	73%
10	**2016**	10%	10%	12%	27%	39%	48%	51%	63%	70%
11	**2015**	10%	10%	12%	21%	34%	44%	47%	60%	68%
12	**2014**	10%	10%	12%	15%	29%	39%	44%	58%	66%
13	**2013**	10%	10%	12%	14%	25%	35%	40%	55%	63%
14	**2012**	10%	10%	12%	14%	20%	32%	36%	52%	61%
15	**2011**	10%	10%	12%	14%	16%	28%	32%	49%	59%
16	**2010**	10%	10%	12%	14%	14%	24%	29%	47%	57%
17	**2009**	10%	10%	12%	14%	14%	20%	25%	44%	55%
18	**2008**	10%	10%	12%	14%	14%	16%	22%	41%	52%
19	**2007**	10%	10%	12%	14%	14%	15%	18%	39%	50%
20	**2006**	10%	10%	12%	14%	14%	15%	15%	36%	48%
21	**2005**	10%	10%	12%	14%	14%	15%	15%	34%	46%
22	**2004**	10%	10%	12%	14%	14%	15%	15%	31%	44%
23	**2003**	10%	10%	12%	14%	14%	15%	15%	29%	42%
24	**2002**	10%	10%	12%	14%	14%	15%	15%	26%	40%
25	**2001**	10%	10%	12%	14%	14%	15%	15%	24%	39%
26	**2000**	10%	10%	12%	14%	14%	15%	15%	22%	37%
27	**1999**	10%	10%	12%	14%	14%	15%	15%	20%	35%
28	**1998**	10%	10%	12%	14%	14%	15%	15%	20%	33%
29	**1997**	10%	10%	12%	14%	14%	15%	15%	20%	32%
30	**1996**	10%	10%	12%	14%	14%	15%	15%	20%	30%
31	**1995**	10%	10%	12%	14%	14%	15%	15%	20%	28%
32	**1994**	10%	10%	12%	14%	14%	15%	15%	20%	27%
33	**1993**	10%	10%	12%	14%	14%	15%	15%	20%	25%
35	**1987**	10%	10%	11%	13%	14%	15%	15%	18%	23%
40+	**MAL YEAR**	10%	10%	10%	12%	14%	14%	14%	15%	20%

COMPUTER EQ	COMMUNICATION EQ	FURN.,FIXT., & EQPMT.	HEAVY EQPMT
3 YR LIFE	8 YR LIFE	10 YR LIFE	12 YR LIFE

ASSETS ARE APPRAISED ON AN INDIVIDUAL BASIS- NORMAL YEAR LIFE MAY NOT APPLY IN ALL CASES

40

98%

96%

94%

92%

90%

88%

86%

84%

82%

80%

78%

76%

74%

72%

70%

68%

66%

64%

62%

60%

58%

56%

54%

52%

50%

48%

46%

44%

42%

40%

38%

36%

34%

30%

20%