



GRAYSON CENTRAL APPRAISAL DISTRICT

2025 BUSINESS PERSONAL PROPERTY DEPRECIATION SCHEDULE

YEAR ACQUIRED	TYPICAL LIFE EXPECTANCY IN YEARS									
	3 RCNLD*	4 RCNLD*	5 RCNLD*	6 RCNLD*	7 RCNLD*	8 RCNLD*	10 RCNLD*	12 RCNLD*	15 RCNLD*	20 RCNLD*
2024	0.83	0.79	0.87	0.89	0.91	0.92	0.94	0.96	0.97	0.99
2023	0.60	0.55	0.71	0.75	0.78	0.81	0.86	0.89	0.92	0.95
2022	0.33	0.32	0.54	0.59	0.65	0.70	0.79	0.83	0.89	0.94
2021	0.24	0.12	0.42	0.50	0.59	0.66	0.78	0.82	0.87	0.93
2020	0.24	0.07	0.31	0.40	0.49	0.57	0.77	0.80	0.85	0.92
2019		0.07	0.24	0.31	0.37	0.44	0.66	0.78	0.83	0.91
2018			0.24	0.25	0.32	0.36	0.54	0.69	0.81	0.90
2017				0.25	0.25	0.32	0.43	0.62	0.79	0.89
2016					0.25	0.25	0.35	0.53	0.72	0.88
2015						0.25	0.30	0.42	0.62	0.87
2014							0.25	0.35	0.54	0.80
2013							0.25	0.33	0.46	0.74
2012								0.27	0.39	0.67
2011								0.27	0.35	0.61
2010									0.33	0.55
2009									0.27	0.49
2008									0.27	0.44
2007										0.40
2006										0.39
2005										0.37
2004										0.35
2003										0.35

LIFE EXPECTANCY GUIDELINES

	RENT TO OWN INVENTORY	LAPTOPS	POS EQUIPMENT KIOSK & ATM SERVER/MAINFRAME	OFFICE EQUIPMENT (PRINTER/COPIER, PHONE, FAX, ETC...)	FAST FOOD EQUIPMENT	TRACTOR/TRAILERS	MACHINERY & EQUIPMENT	CONSTRUCT EQUIPMENT	EXCAVATION EQUIPMENT	BATCH PLANTS
	RENTAL VEHICLE INVENTORY	PERSONAL COMPUTERS & PERIPHERAL EQ	LEASEHOLD IMPS	EVENT & EQUIPMENT RENTAL		APPLIANCES	FURNITURE & FIXTURES	PALLET TRUCKS	COMMERCIAL AIRPLANES	STORAGE TANKS
	DVD & VIDEO GAME RENTAL INVENTORY	PERSONAL PRINTERS & SCANNERS	HAND TOOLS	GOLF CARTS		FORK LIFTS	MEDICAL & DENTAL EQUIPMENT	BREWING & DISTILLING EQUIPMENT	INDUSTRIAL EQUIPMENT	PIPING
	CELL PHONES		PASSENGER VEHICLES	LANDSCAPING EQUIPMENT		FUEL DISPENSERS	SIGNS	COLD STORAGE & ICE MAKING EQUIPMENT		BILLBOARDS
			SHOPPING CARTS	SECURITY SYSTEM		COMMERCIAL VEHICLES	CAR WASH EQ			SAFES
			HI-TECH MEDICAL EQUIPMENT							
			VENDING MACHINES							

* NOTE: "RCNLD" (Replacement Cost New Less Depreciation) PERCENTAGES INCLUDE INDEXING