

**SABINE COUNTY APPRAISAL DISTRICT  
PO BOX 137/ 1920 WORTH  
HEMPHILL, TX 75948**

**BUSINESS PERSONAL PROPERTY DEPRECIATION SCHEDULE**

January 1, 2015

| 5 YEAR LIFE<br>20% Floor   |      | 8 YEAR LIFE<br>20% Floor                          |      | 10 YEAR LIFE<br>20% Floor  |      |
|--|------|---|------|--|------|
| Office Equipment, Computers - Mainframe and PCs, Communication and Electronic Equipment - Telephone Systems, Cellular Phones, Facsimile, Copiers, Scanners, Postage Equipment (Meters), POS Equipment, Security Systems and Computerized Fuel Dispensers |      | Furniture, Fixtures, Medical and Dental Equipment |      | Signs (not Billboards), Machinery & Equipment, including but not limited to: Barber and Beauty Shops, Laundry and Dry Cleaners, Hotels and Motels, Hospitals and Nursing Home/Assisted Living Centers, Restaurants, Automotive and Tire Repair Shops, Mechanical Fuel Dispensers and Waste Reduction and Resource Recovery Equipment |      |
| YEAR   | PVF  | YEAR  | PVF  | YEAR   | PVF  |
| 2015   | 100% | 2015  | 100% | 2015   | 100% |
| 2014   | 85%  | 2014  | 90%  | 2014   | 92%  |
| 2013   | 69%  | 2013  | 80%  | 2013   | 84%  |
| 2012   | 52%  | 2012  | 70%  | 2012   | 76%  |
| 2011   | 34%  | 2011  | 60%  | 2011   | 68%  |
| 2010   | 20%  | 2010  | 50%  | 2010   | 60%  |
| & PRIOR  |      | 2009  | 40%  | 2009   | 52%  |
|  |      | 2008  | 30%  | 2008   | 44%  |
|  |      | 2007  | 20%  | 2007   | 36%  |
|  |      | & PRIOR   |      | 2006   | 28%  |
|  |      |   |      | 2005   | 20%  |
|  |      |   |      | & PRIOR  |      |

**NOTES:** *PVF (Present Value Factor) schedules are to be utilized when original cost and year of acquisition is known. Original cost on F & F and M & E purchased used is not depreciated the same as purchased new. Unless actual age is known, no depreciation is applied.*

*Other special businesses or unique equipment is depreciated using the State Schedule from the PTAD or the "Marshall & Swift" commercial property manual.*

*Vehicle values will be determined using InfoNation, Kelley Blue Book and/or NADA figures.*

| 5 YEAR LIFE<br>20% Floor        |      | 8 YEAR LIFE<br>20% Floor  |      |
|---------------------------------|------|---------------------------|------|
| Passenger Cars, Trucks and SUVs |      | Heavy Tractors and Trucks |      |
| YEAR                            | PVF  | YEAR                      | PVF  |
| 2015                            | 100% | 2015                      | 100% |
| 2014                            | 85%  | 2014                      | 90%  |
| 2013                            | 69%  | 2013                      | 80%  |
| 2012                            | 52%  | 2012                      | 70%  |
| 2011                            | 34%  | 2011                      | 60%  |
| 2010                            | 20%  | 2010                      | 50%  |
| & PRIOR                         |      | 2009                      | 40%  |
|                                 |      | 2008                      | 30%  |
|                                 |      | 2007                      | 20%  |
|                                 |      | & PRIOR                   |      |

| Year | Age |
|------|-----|
| 2015 | 0   |
| 2014 | 1   |
| 2013 | 2   |
| 2012 | 3   |
| 2011 | 4   |
| 2010 | 5   |
| 2009 | 6   |
| 2008 | 7   |
| 2007 | 8   |
| 2006 | 9   |
| 2005 | 10  |
| 2004 | 11  |
| 2003 | 12  |