

**SHELBY COUNTY APPRAISAL DISTRICT
PERSONAL PROPERTY DEPRECIATION SCHEDULE**

| Percent Good | | | | | | | | | | | | | | | |
|--------------|-----|------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|
| Age | Yr. | 2 yr | 3 yr | 4 yr | 5 yr | 6 yr | 7 yr | 8 yr | 10 yr | 11 yr | 12 yr | 14 yr | 15 yr | 20 yr | 30 yr |
| 2020 | 1 | 0.40 | 0.78 | 0.83 | 0.85 | 0.87 | 0.89 | 0.90 | 0.91 | 0.92 | 0.93 | 0.94 | 0.95 | 0.96 | 0.97 |
| 2019 | 2 | 0.20 | 0.56 | 0.66 | 0.70 | 0.74 | 0.78 | 0.80 | 0.82 | 0.84 | 0.86 | 0.88 | 0.90 | 0.92 | 0.94 |
| 2018 | 3 | 0.10 | 0.35 | 0.49 | 0.55 | 0.61 | 0.67 | 0.70 | 0.73 | 0.76 | 0.79 | 0.82 | 0.85 | 0.88 | 0.91 |
| 2017 | 4 | | 0.13 | 0.32 | 0.40 | 0.48 | 0.56 | 0.60 | 0.64 | 0.68 | 0.72 | 0.76 | 0.80 | 0.84 | 0.88 |
| 2016 | 5 | | 0.10 | 0.15 | 0.25 | 0.35 | 0.45 | 0.50 | 0.55 | 0.60 | 0.65 | 0.70 | 0.75 | 0.80 | 0.85 |
| 2015 | 6 | | | 0.10 | 0.10 | 0.22 | 0.34 | 0.40 | 0.46 | 0.52 | 0.58 | 0.64 | 0.70 | 0.76 | 0.83 |
| 2014 | 7 | | | | | 0.10 | 0.23 | 0.30 | 0.37 | 0.44 | 0.51 | 0.58 | 0.65 | 0.72 | 0.81 |
| 2013 | 8 | | | | | | 0.12 | 0.20 | 0.28 | 0.36 | 0.44 | 0.52 | 0.60 | 0.68 | 0.79 |
| 2012 | 9 | | | | | | 0.10 | 0.10 | 0.19 | 0.28 | 0.37 | 0.46 | 0.55 | 0.64 | 0.77 |
| 2011 | 10 | | | | | | | | 0.10 | 0.20 | 0.30 | 0.40 | 0.50 | 0.60 | 0.75 |
| 2010 | 11 | | | | | | | | | 0.12 | 0.23 | 0.34 | 0.45 | 0.56 | 0.73 |
| 2009 | 12 | | | | | | | | | 0.10 | 0.16 | 0.28 | 0.40 | 0.52 | 0.71 |
| 2008 | 13 | | | | | | | | | | 0.10 | 0.22 | 0.35 | 0.48 | 0.69 |
| 2007 | 14 | | | | | | | | | | | 0.16 | 0.30 | 0.44 | 0.67 |
| 2006 | 15 | | | | | | | | | | | 0.10 | 0.25 | 0.40 | 0.65 |
| 2005 | 16 | | | | | | | | | | | | 0.20 | 0.36 | 0.63 |
| 2004 | 17 | | | | | | | | | | | | | 0.32 | 0.61 |
| 2003 | 18 | | | | | | | | | | | | | 0.28 | 0.59 |
| 2002 | 19 | | | | | | | | | | | | | 0.27 | 0.57 |
| 2001 | 20 | | | | | | | | | | | | | 0.26 | 0.55 |
| 2000 | 21 | | | | | | | | | | | | | 0.25 | 0.53 |
| 1999 | 22 | | | | | | | | | | | | | | 0.51 |
| 1998 | 23 | | | | | | | | | | | | | | 0.49 |
| 1997 | 24 | | | | | | | | | | | | | | 0.47 |
| 1996 | 25 | | | | | | | | | | | | | | 0.45 |
| 1995 | 26 | | | | | | | | | | | | | | 0.43 |
| 1994 | 27 | | | | | | | | | | | | | | 0.41 |
| 1993 | 28 | | | | | | | | | | | | | | 0.39 |
| 1992 | 29 | | | | | | | | | | | | | | 0.37 |
| 1991 | 30 | | | | | | | | | | | | | | 0.35 |
| 1990 | 31 | | | | | | | | | | | | | | 0.33 |

Examples:

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|---|-----------------|---------------------------------------|
| 2 yr - Video Tapes, VCR's | Inventory - | 100 % Original Cost |
| 3 yr - Personal Computers | Supplies - | 100 % Original Cost |
| 4 yr - Rental Furniture Inventory | | |
| 5 yr - Mainframe Computers, POS Equip, Phones, Faxes, Copiers, Printers, Scanners | Raw Materials - | 100 % Original Cost |
| 6 yr - Small Electric Equip, Security Systems, Mailing Equip, Currency Counters, Dish Antennas | Vehicles - | Values from an outside appraisal firm |
| 8 yr - Furniture & Fixtures, Vending Equip, ATM Machines, Dental & Medical Equip, Restaurant Kitchen Equip | | |
| 10 yr - Trucks, Trailers, Vehicles, Freezers, Coolers, Washer, Dryers, Signs (not billboards) | | |
| 11 yr - Sattelite Equip, Machinery & Equip, Large Electric Equip | | |
| 12 yr - Heavy Machinery & Equip, Excavation & Road Equip | | |
| 15 yr - Industrial Equip, Forklifts, Pallet Trucks, Tools, Aircraft, Propane Tanks | | |
| 20 yr - Tanks, Pipeing, etc. | | |
| 30 yr - Sign Poles, Billboards | | |

BASED ON REPLACEMENT COST NEW