

# Scurry County Appraisal District

## 2019 DEPRECIATION SCHEDULES FOR THE YEAR OF ACQUISITION METHOD

Percent Good based on Marshall & Swift Depreciation Table for Furniture Fixtures, and Equipment

Present Value Factor Cost Index Based on Cost Indices Reflecting Price Change Trends for National Average Cost of Equipment

YEAR ACQUIRED	INDEX FACTOR	Laptop, Computers, Peripherals		POS		Computers, Main Frame, Servers, MRI Imaging		Construction Equip. Office Lab		Restaurant Fast Food		Car Wash, Broadcasting		Office Furniture, Misc. Equipment		Metalworking, Mobile M&E		Mobile Offices, Machinery		Billboards, Cement Manufacturing		25 Year Life		30 Year Life		Age	
		3 Year Life		4 Year Life		5 Year Life		6 Year Life		7 Year Life		8 Year Life		10 Year Life		12 Year Life		15 Year Life		20 Year Life		%GD PVF		%GD PVF			
		%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF		
2018	1.034	68	70	75	78	85	88	87	90	87	90	90	93	92	95	94	97	95	98	97	100	98	101	98	101	1	
2017	1.070	44	47	56	60	69	74	73	78	76	81	79	85	84	90	87	93	90	96	93	100	95	102	97	104	2	
2016	1.091	28	31	42	46	52	57	57	62	62	68	67	73	76	83	80	87	85	93	90	98	93	101	95	104	3	
2015	1.082	10	11	32	35	34	37	41	44	48	52	54	58	67	73	73	79	79	86	86	93	90	97	93	101	4	
2014	1.093		11	15	16	23	25	30	33	37	40	43	47	58	63	66	72	73	80	82	90	87	95	91	99	5	
2013	1.107		11	10	11	18	20	23	25	28	31	33	37	49	54	58	64	68	75	78	86	84	93	89	98	6	
2012	1.116		11		11	13	20	19	21	23	26	26	29	39	44	50	56	62	69	74	83	81	90	86	96	7	
2011	1.148		11		11		20	13	20	20	23	22	25	30	34	43	49	55	63	70	80	78	90	84	96	8	
2010	1.184		11		11		20		20	13	20	20	24	24	28	36	43	49	58	65	77	75	89	82	97	9	
2009	1.175		11		11		20		20		20	13	20	21	25	29	34	43	51	60	70	71	83	79	93	10	
2008	1.209		11		11		20		20		20		20	20	24	24	29	37	45	55	66	68	82	76	92	11	
2007	1.256		11		11		20		20		20		20	13	20		22	28	31	39	50	63	64	80	74	93	12
2006	1.325		11		11		20		20		20		20		20		20	26	26	34	45	60	60	79	71	94	13
2005	1.386		11		11		20		20		20		20		20	13	20	23	32	40	55	56	78	68	94	14	
2004	1.491		11		11		20		20		20		20		20		20		21	31	35	52	52	78	65	97	15
2003	1.542		11		11		20		20		20		20		20		20		20	31	48	48	74	61	94	16	
2002	1.568		11		11		20		20		20		20		20		20			31	27	42	44	69	58	91	17
2001	1.578		11		11		20		20		20		20		20		20			31	24	38	39	62	54	85	18
2000	1.591		11		11		20		20		20		20		20		20			31	22	35	34	54	51	81	19
1999	1.620		11		11		20		20		20		20		20		20			31	21	34	30	49	47	76	20
1998	1.625		11		11		20		20		20		20		20		20			31	21	34	28	45	43	70	21
1997	1.639		11		11		20		20		20		20		20		20			31	20	33	26	43	40	66	22
1996	1.665		11		11		20		20		20		20		20		20			31		33	24	40	37	62	23
1995	1.691		11		11		20		20		20		20		20		20			31		33	23	39	34	57	24
1994	1.751		11		11		20		20		20		20		20		20			31		33	22	39	31	54	25
1993	1.801		11		11		20		20		20		20		20		20			31		33	21	38	28	50	26
1992	1.835		11		11		20		20		20		20		20		20			31		33		38	25	46	27
1991	1.858		11		11		20		20		20		20		20		20			31		33		38	23	43	28
1990	1.895		11		11		20		20		20		20		20		20			31		33		38	22	42	29
1989	1.946		11		11		20		20		20		20		20		20			31		33		38	21	41	30
1988	2.050		11		11		20		20		20		20		20		20			31		33		38	21	43	31
1987	2.138		11		11		20		20		20		20		20		20			31		33		38	20	43	32

\* Schedules for items with 15 year or greater lives normally apply only to certain types of industrial machinery and equipment. Generally, items of this type are maintained in a manner resulting in low effective ages. Industrial appraisers adjust for lesser degrees of maintenance through application of service factors.