

## Scurry County Appraisal District

### 2021 DEPRECIATION AND PERCENT GOOD SCHEDULES BASED ON THE YEAR OF ACQUISITION AGE-LIFE 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, Broadcasting		Retail FF&E, Restaurant Fast Food		Car Wash Equip		Office FF&E, Misc. Equip. Vending, Hotel FF&E		Metalworking, Mobile M&E		Mobile Offices, Machinery		Billboards, Cement Manufacturing		25 Year Life %GD	25 Year Life PVF	30 Year Life %GD	30 Year Life PVF	Age
		%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF							
2020	1.005	68	68	75	75	85	85	87	87	89	89	90	90	92	92	94	94	95	95	97	98	98	99	98	99	1
2019	1.010	44	44	56	57	69	70	73	74	76	77	79	80	84	85	87	88	90	91	93	94	95	96	97	98	2
2018	1.046	28	29	42	44	52	54	57	60	62	65	67	70	76	80	80	84	85	89	90	94	93	97	95	99	3
2017	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
2016	1.104		11	15	17	23	25	30	33	37	41	43	47	58	64	66	73	73	81	82	91	87	96	91	100	5
2015	1.095		11	10	11	18	20	23	25	28	31	33	36	49	54	58	64	68	74	78	85	84	92	89	97	6
2014	1.105		11		11	13	20	19	21	23	25	26	29	39	43	50	55	62	69	74	82	81	90	86	95	7
2013	1.120		11		11		20	13	20	20	22	22	25	30	34	43	48	55	62	70	78	78	87	84	94	8
2012	1.129		11		11		20		20	13	20	20	23	24	27	36	41	49	55	65	73	75	85	82	93	9
2011	1.161		11		11		20		20		20	13	20	21	24	29	34	43	50	60	70	71	82	79	92	10
2010	1.197		11		11		20		20		20		20	20	24	24	29	37	44	55	66	68	81	76	91	11
2009	1.188		11		11		20		20		20		20	13	20	22	26	31	37	50	59	64	76	74	88	12
2008	1.223		11		11		20		20		20		20		20	20	24	26	32	45	55	60	73	71	87	13
2007	1.271		11		11		20		20		20		20		20	13	20	23	29	40	51	56	71	68	86	14
2006	1.340		11		11		20		20		20		20		20		20	21	28	35	47	52	70	65	87	15
2005	1.402		11		11		20		20		20		20		20		20	20	28	31	43	48	67	61	86	16
2004	1.508		11		11		20		20		20		20		20		20		31	27	41	44	66	58	87	17
2003	1.560		11		11		20		20		20		20		20		20		31	24	37	39	61	54	84	18
2002	1.586		11		11		20		20		20		20		20		20		31	22	35	34	54	51	81	19
2001	1.596		11		11		20		20		20		20		20		20		31	21	34	30	48	47	75	20
2000	1.609		11		11		20		20		20		20		20		20		31	21	34	28	45	43	69	21
1999	1.638		11		11		20		20		20		20		20		20		31	20	33	26	43	40	66	22
1998	1.643		11		11		20		20		20		20		20		20		31		33	24	39	37	61	23
1997	1.658		11		11		20		20		20		20		20		20		31		33	23	38	34	56	24
1996	1.684		11		11		20		20		20		20		20		20		31		33	22	37	31	52	25
1995	1.710		11		11		20		20		20		20		20		20		31		33	21	36	28	48	26
1994	1.772		11		11		20		20		20		20		20		20		31		33		38	25	44	27
1993	1.822		11		11		20		20		20		20		20		20		31		33		38	23	42	28
1992	1.857		11		11		20		20		20		20		20		20		31		33		38	22	41	29
1991	1.879		11		11		20		20		20		20		20		20		31		33		38	21	39	30
1990	1.917		11		11		20		20		20		20		20		20		31		33		38	21	40	31
1989	1.968		11		11		20		20		20		20		20		20		31		33		38	20	39	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.