

# Scurry County Appraisal District

## 2023 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	PRESENT VALUE COST INDEX FACTOR	Rent to Own Leased Furniture, Fixtures, Equipment		Desktop, Main Frame, Servers, Peripherals, POS, TABLETS, MRI Imaging		Construction Equip. Office Lab, Broadcasting		Fast Food Restaurant, Car Wash Equipment		Retail FF&E, ATM		Medical FF&E, Car Wash Equip		Office FF&E, Menu/Bar Restaurant, Misc. Equip. Vending, Hotel FF&E, Signs		Metalworking, Mobile M&E		Mobile Office Structures, Machinery, Tanks		Billboards Wood, Cement Manufacturing, Storage Tanks, Towers		Billboards Steel,		Age					
		3 Year Life %GD	3 Year Life PVF	4 Year Life %GD	4 Year Life PVF	5 Year Life %GD	5 Year Life PVF	6 Year Life %GD	6 Year Life PVF	7 Year Life %GD	7 Year Life PVF	8 Year Life %GD	8 Year Life PVF	9 Year Life %GD	9 Year Life PVF	10 Year Life %GD	10 Year Life PVF	12 Year Life %GD	12 Year Life PVF	15 Year Life %GD	15 Year Life PVF	20 Year Life %GD	20 Year Life PVF		25 Year Life %GD	25 Year Life PVF	30 Year Life %GD	30 Year Life PVF	
2022	1.176	68	80	75	88	85	100	87	102	89	105	90	106	91	107	92	108	94	111	95	112	97	114	98	115	98	115	1	
2021	1.381	44	61	56	77	69	95	73	101	76	105	79	109	82	113	84	116	87	120	90	124	93	128	95	131	97	134	2	
2020	1.502	28	42	42	63	52	78	57	86	62	93	67	101	72	108	76	114	80	120	85	128	90	135	93	140	95	143	3	
2019	1.509	12	18	32	48	34	51	41	62	48	72	54	82	61	92	67	101	73	110	79	119	86	130	90	136	93	140	4	
2018	1.564	10	16	12	19	23	36	30	47	37	58	43	67	51	80	58	91	66	103	73	114	82	128	87	136	91	142	5	
2017	1.618	10	16	10	16	14	23	23	37	28	45	33	53	41	66	49	79	58	94	68	110	78	126	84	136	89	144	6	
2016	1.650	10	16	10	16	14	23	14	23	23	38	26	43	33	54	39	64	50	82	62	102	74	122	81	134	86	142	7	
2015	1.636	10	16	10	16	10	16	14	23	14	23	22	36	26	43	30	49	43	70	55	90	70	115	78	128	84	137	8	
2014	1.652	10	17	10	17	10	17	10	17	14	23	14	23	22	36	24	40	36	59	49	81	65	107	75	124	82	135	9	
2013	1.673	10	17	10	17	10	17	10	17	14	23	20	33	21	35	21	35	29	49	43	72	60	100	71	119	79	132	10	
2012	1.687		10	10	17	10	17	10	17	10	17	10	17	14	24	20	34	24	40	37	62	55	93	68	115	76	128	11	
2011	1.735		10	10	17	10	17	10	17	10	17	10	17	10	17	14	24	22	38	31	54	50	87	64	111	74	128	12	
2010	1.789		10	10	18	10	18	10	18	10	18	10	18	10	18	12	21	20	36	26	47	45	81	60	107	71	127	13	
2009	1.776		10	10	18	10	18	10	18	10	18	10	18	10	18	12	21	12	21	23	41	40	71	56	99	68	121	14	
2008	1.827		10	10	18	10	18	10	18	10	18	10	18	10	18	12	22	12	22	21	38	35	64	52	95	65	119	15	
2007	1.899		10	10	19	10	19	10	19	10	19	10	19	10	19	12	23	12	23	20	38	31	59	48	91	61	116	16	
2006	2.002		10	10	20	10	20	10	20	10	20	10	20	10	20	12	24	12	24	12	24	27	54	44	88	58	116	17	
2005	2.095		10	10	21	10	21	10	21	10	21	10	21	10	21	12	25	12	25	12	25	24	50	39	82	54	113	18	
2004	2.253		10	10	23	10	23	10	23	10	23	10	23	10	23	12	27	12	27	12	27	22	50	34	77	51	115	19	
2003	2.331		10	10	23	10	23	10	23	10	23	10	23	10	23	12	28	12	28	12	28	21	49	30	70	47	110	20	
2002	2.371		10	10	24	10	24	10	24	10	24	10	24	10	24	12	28	12	28	12	28	21	50	28	66	43	102	21	
2001	2.385		10	10	24	10	24	10	24	10	24	10	24	10	24	12	29	12	29	12	29	20	48	26	62	40	95	22	
2000	2.405		10	10	24	10	24	10	24	10	24	10	24	10	24	12	29	12	29	12	29	14	34	24	58	37	89	23	
1999	2.449		10	10	24	10	24	10	24	10	24	10	24	10	24	12	29	12	29	12	29	14	34	23	56	34	83	24	
1998	2.456		10	10	25	10	25	10	25	10	25	10	25	10	25	12	29	12	29	12	29	14	34	20	49	31	76	25	
1997	2.477		10	10	25	10	25	10	25	10	25	10	25	10	25	12	30	12	30	12	30	14	35	20	50	28	69	26	
1996	2.517		10	10	25	10	25	10	25	10	25	10	25	10	25	12	30	12	30	12	30	14	35	14	35	25	63	27	
1995	2.556		10	10	26	10	26	10	26	10	26	10	26	10	26	12	31	12	31	12	31	14	36	14	36	23	59	28	
1994	2.648		10																			29	14	37	22	58	29	29	
1993	2.722		10																			29	14	38	21	57	30	30	
1992	2.775		10																			29	14	39	20	55	31	31	
1991	2.809		10																			29	14	39	20	56	32	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.