

HARDIN COUNTY APPRAISAL DISTRICT

PO BOX 670 / 105 S. PINE

KOUNTZE, TEXAS 77625

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2022 BUSINESS PERSONAL PROPERTY DEPRECIATION SCHEDULE

5 YEAR LIFE		8 YEAR LIFE		10 YEAR LIFE	
OFFICE EQUIPMENT, COMPUTERS - MAINFRAME AND PC'S, COMMUNICATION AND ELECTRONIC EQUIPMENT - TELEPHONE SYSTEMS, CELLULAR PHONES, FACSIMILE, COPIERS, SCANNERS, POSTAGE EQUIPMENT (METERS), POS EQUIPEMENT, SECURITY SYSTEMS AND COMPUTERIZED FUEL DISPENSERS <b>20% FLOOR</b>		FURNITURE, FIXTURES, MEDICAL AND DENTAL EQUIPEMENT <b>20% FLOOR</b>		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, AUTOMOTIVE AND TIRE REPAIR SHOPS, 20 MECHANICAL FUEL DISPENSERS AND WASTE REDUCTION AND RESOURCE RECOVERY EQUIPEMENT <b>20% FLOOR</b>	
YEAR	PVF	YEAR	PVF	YEAR	PVF
2022	100%	2022	100%	2022	100%
2021	85%	2021	90%	2021	92%
2020	69%	2020	80%	2020	84%
2019	52%	2019	70%	2019	76%
2018	34%	2018	60%	2018	68%
2017	20%	2017	50%	2017	60%
<b>&amp; PRIOR</b>		2016	40%	2016	52%
		2015	30%	2015	44%
		2014	20%	2014	36%
		<b>&amp; PRIOR</b>		2013	28%
				2012	20%
				<b>&amp; PRIOR</b>	

**NOTE:** PVF ( Present Value Factor) schedules are to be utilized when original cost and year of acquisition is know. Original cost on F & F and M & E purchased used is not depreciated the

same as purchased new. Unless actual age is known, no deprecton is applied. Other special businesses or unique equipment is depreciated using the State Schedule from the PTAD or the "Marshall and Swift" commercial propety manual.

5 YEAR LIFE 20% FLOOR		8 YEAR LIFE 20% FLOOR		YEAR	AGE
Passenger cars, Trucks and SUV's		Heavy Tractors and Trucks		2022	0
YEAR	PVF	YEAR	PVF	2021	1
2022	100%	2022	100%	2020	2
2021	85%	2021	90%	2019	3
2020	69%	2020	80%	2018	4
2019	52%	2019	70%	2017	5
2018	34%	2018	60%	2016	6
2017	20%	2017	50%	2015	7
<b>&amp; PRIOR</b>		2016	40%	2014	8
		2015	30%	2013	9
		2014	20%	2012	10
		<b>&amp;PRIOR</b>		2011	11