

HARDIN COUNTY APPRAISAL DISTRICT

PO BOX 670 / 105 S. PINE

KOUNTZE, TEXAS 77625

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2023 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 20% FLOOR		FURNITURE, FIXTURES, MEDICAL AND DENTAL EQUIPEMENT 20% FLOOR		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 20% FLOOR	
YEAR	PVF	YEAR	PVF	YEAR	PVF
2023	100%	2023	100%	2023	100%
2022	85%	2022	90%	2022	92%
2021	69%	2021	80%	2021	84%
2020	52%	2020	70%	2020	76%
2019	34%	2019	60%	2019	68%
2018	20%	2018	50%	2018	60%
& PRIOR		2017	40%	2017	52%
		2016	30%	2016	44%
		2015	20%	2015	36%
		& PRIOR		2014	28%
				2013	20%
				& PRIOR	

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		2023	0
YEAR	PVF	YEAR	PVF	2022	1
2023	100%	2023	100%	2021	2
2022	85%	2022	90%	2020	3
2021	69%	2021	80%	2019	4
2020	52%	2020	70%	2018	5
2019	34%	2019	60%	2017	6
2018	20%	2018	50%	2016	7
& PRIOR		2017	40%	2015	8
		2016	30%	2014	9
		2015	20%	2013	10
		&PRIOR		2012	11