

**Central Appraisal District of Johnson County**  
**2020 Depreciation Schedule for Commercial Personal Property**  
**THIS SCHEDULE IS TO BE USED AS A GUIDE ONLY**

YEAR ACQUIRED	AGE	3 YR LIFE	5 YR LIFE	6 YR LIFE	8 YR LIFE	10 YR LIFE	12 YR LIFE	15 YR LIFE	20 YR LIFE	30 YR LIFE
2019	1	78%	85%	87%	90%	91%	93%	95%	96%	97%
2018	2	56%	70%	74%	80%	82%	86%	90%	92%	94%
2017	3	35%	55%	61%	70%	73%	79%	85%	88%	91%
2016	4	13%	40%	48%	60%	64%	72%	80%	84%	88%
2015	5	10%	25%	35%	50%	55%	65%	75%	80%	85%
2014	6		10%	22%	40%	46%	58%	70%	76%	83%
2013	7			10%	30%	37%	51%	65%	72%	81%
2012	8				20%	28%	44%	60%	68%	79%
2011	9				10%	19%	37%	55%	64%	77%
2010	10					10%	30%	50%	60%	75%
2009	11						23%	45%	56%	73%
2008	12						16%	40%	52%	71%
2007	13						10%	35%	48%	69%
2006	14							30%	44%	67%
2005	15							25%	40%	65%
2004	16							20%	36%	63%
2003	17								32%	61%
2002	18								28%	59%
2001	19								27%	57%
2000	20								26%	55%
1999	21								25%	53%
1998	22									51%
1997	23									49%
1996	24									47%
1995	25									45%
1994	26									43%
1993	27									41%
1992	28									39%
1991	29									37%
1990	30									35%
1989	31									33%

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<b>3 YEAR LIFE</b>	
Personal Computers Computers & Related Equipment Mid Range Computers Copiers	
<b>5 YEAR LIFE</b>	
ATM's, Check Protectors, Check Encoders, Coin Sorters & Currency Counters MRI/CT Scanners, & other Hi-Tech Medical Equip Mainframes Electric Gas Pumps Security Systems	Electronic Equip Passenger Vehicles Trucks/Trailer as leasing inventory POS (computerized scanners/registers) Tanning Beds/Booths
<b>8 YEAR LIFE</b>	
Passenger Vehicles Purchased Used Containers Fast Food M/E Convenience Stores Retail Business	Pneumatic Tubes Vending Machine Ice House/Vending
<b>10 YEAR LIFE</b>	
Wreckers Heavy Vehicles Trailers Light M/E Furniture/Fixtures M/E Leaseholds	Xray Machines Mechanical Gas Pumps Carwash Equipment Some Retail Business Laundry Dquipment Theater Equipment
<b>12 YEAR LIFE</b>	
Truck Purchased Used Forklifts Construction Equipment Heavy Construction Equipment/Excavation & Road Equip Play Scape/Playground Storage Sheds (only those that are leased all others are real property)	
<b>15 YEAR LIFE</b>	
Industrial M/E Excavation Equipment, etc Towers Aircraft Cold Storage, Walk in Freezer, Cooler	
<b>20 YEAR LIFE</b>	
Fuel /Storage Tanks Tanks, Piping etc Signage	
<b>30 YEAR LIFE</b>	
Billboards	