

**JEFFERSON COUNTY APPRAISAL DISTRICT
P.O. Box 21337 Beaumont, TX 77720-1337
BUSINESS PERSONAL PROPERTY**

**DEPRECIATION SCHEDULE
January 1, 2010**

4 YEAR LIFE		5 YEAR LIFE-COMMUNICATION AND ELECTRONIC EQUIP., TELEPHONE SYSTEMS CELLULAR PHONES, FAX COPIERS AND POS EQUIP., COMPUTER MAINFRAME		6 YEAR LIFE		8 YEAR LIFE		10 YEAR LIFE	
COMPUTER-PCS AND PAGERS				HIGH TECHNICAL COMPUTERIZED MEDICAL EQUIPMENT (MRI, CT SCAN, ETC.)		MEDICAL, DENTAL & OTHER TECHNICAL EQUIPMENT EXCLUDING 4 & 5 YEAR LIFE		F & F - M & E LEASEHOLD IMPS.	
YEAR	PVF	YEAR	PVF	YEAR	PVF	YEAR	PVF	YEAR	PVF
2010	100%	2010	100%	2010	100%	2010	100%	2010	100%
2009	75%	2009	80%	2009	85%	2009	88%	2009	90%
2008	50%	2008	60%	2008	72%	2008	75%	2008	80%
2007	25%	2007	40%	2007	60%	2007	63%	2007	70%
2006	10%	2006	20%	2006	47%	2006	50%	2006	60%
& PRIOR		2005	15%	2005	35%	2005	38%	2005	50%
		& PRIOR		2004	22%	2004	25%	2004	40%
VALUE IN USE				& PRIOR		2003	15%	2003	30%
						& PRIOR		2002	20%
								& PRIOR	

EXTRA GOOD
GOOD -2
AVERAGE -3
LOW -4

NOTE: PVF (Present Value Factor) schedules are to be utilized when original cost

Original cost on F & F and M & E purchased used is not depreciated the same as purchased new. Unless actual age is known, no depreciation is applied.

Revised: January 2010
Effective: January 2010

Age	Year
0	2010
1	2009
2	2008
3	2007
4	2006
5	2005
6	2004
7	2003
8	2002
9	2001
10	2000
11	1999
12	1998
13	1997
14	1996
15	1995