

MONTGOMERY CENTRAL APPRAISAL DISTRICT

2021

DEPRECIATION GUIDELINE

SEE NOTES BELOW

EFFECTIVE AGE	Personal Computer	Passenger Vehicle	Business Machine	Common Retail	Furniture & Fixtures	Machine & Equipment	Industrial M/E	WaterSys & Towers	Billboards
IN YEARS	3	5	6	8	10	8	15	20	30
1-20	0.78	0.85	0.87	0.90	0.91	0.90	0.93	0.96	0.97
2-19	0.56	0.70	0.74	0.80	0.82	0.80	0.91	0.92	0.94
3-18	0.35	0.55	0.61	0.70	0.73	0.70	0.89	0.88	0.91
4-17	0.13	0.40	0.48	0.60	0.64	0.60	0.87	0.84	0.88
5-16	0.10	0.25	0.35	0.50	0.55	0.50	0.82	0.80	0.85
6-15		0.10	0.22	0.40	0.46	0.40	0.76	0.76	0.83
7-14			0.10	0.30	0.37	0.30	0.71	0.72	0.81
8-13				0.20	0.28	0.20	0.67	0.68	0.79
9-12		COMP-MAINFRAME	ELECTRIC EQUIP	0.10	0.19	0.10	0.63	0.64	0.77
10-11		LIGHT CARS/TRKS	OFFICE EQUIP		0.10		0.60	0.60	0.75
11-10			TELEPHONES	CONVENIENCE			0.57	0.56	0.73
12-09			LEASEHOLDS	STORES	AUTOMOTIVE	WALK/REACH-IN	0.53	0.52	0.71
13-08					REPAIR SHOPS	COOLERS	0.47	0.48	0.69
14-07				DENTAL EQUIP			0.38	0.44	0.67
15-06				MEDICAL EQUIP	ALL FURNITURE	PLAY GROUND	0.30	0.40	0.65
16-05				RESTAURANT EQUIP	& FIXTURES	EQUIP		0.36	0.63
17-04				RETAIL BUSINESS				0.32	0.61
18-03				SECURITY SYSTEMS	SIGNS-NOT BILLBOARDS	FORKLIFTS		0.28	0.59
19-02				COMMERCIAL TRUCKS		VAULT DOOR		0.27	0.57
20-01				>1 TON				0.26	0.55
21-00								0.25	0.53
22-99				VENDING EQUIP					0.51
23-98								UNDER GROUND	0.49
24-97								STORAGE TANKS	0.47
25-96									0.45
26-95								WATER/SEWER	0.43
27-94									0.41
28-93								TOWERS	0.39
29-92								(VALUED BY P&A)	0.37
30-91									0.35
31-90									0.33

AIRCRAFT- MCAD references the **Aircraft Bluebook Price Digest** to estimate the market value of all Aircraft.

NOTE: SCHEDULE FOR 15 YEARS 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 APPRAISAL ADJUST FOR LESSER DEGREES OF MAINTENANCE THROUGH APPLICATION OF SERVICE FACTORS.