



MONTGOMERY CENTRAL APPRAISAL DISTRICT

2023

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
1-2022	0.78	0.85	0.87	0.90	0.91	0.90	0.93	0.96	0.97
2-2021	0.56	0.70	0.74	0.80	0.82	0.80	0.91	0.92	0.94
3-2020	0.35	0.55	0.61	0.70	0.73	0.70	0.89	0.88	0.91
4-2019	0.13	0.40	0.48	0.60	0.64	0.60	0.87	0.84	0.88
5-2018	0.10	0.25	0.35	0.50	0.55	0.50	0.82	0.80	0.85
6-2017		0.10	0.22	0.40	0.46	0.40	0.76	0.76	0.83
7-2016			0.10	0.30	0.37	0.30	0.71	0.72	0.81
8-2015				0.20	0.28	0.20	0.67	0.68	0.79
9-2014		COMP-MAINFRAME	ELECTRIC EQUIP	0.10	0.19	0.10	0.63	0.64	0.77
10-2013		LIGHT CARS/TRKS	OFFICE EQUIP		0.10		0.60	0.60	0.75
11-2012			TELEPHONES	CONVENIENCE			0.57	0.56	0.73
12-2011			LEASEHOLDS	STORES	AUTOMOTIVE	WALK/REACH-IN	0.53	0.52	0.71
13-2010					REPAIR SHOPS	COOLERS	0.47	0.48	0.69
14-2009				DENTAL EQUIP			0.38	0.44	0.67
15-2008				MEDICAL EQUIP	ALL FURNITURE	PLAY GROUND	0.30	0.40	0.65
16-2007				RESTAURANT EQUIP	& FIXTURES	EQUIP		0.36	0.63
17-2006				RETAIL BUSINESS				0.32	0.61
18-2005				SECURITY SYSTEMS	SIGNS-NOT BILLBOARDS	FORKLIFTS		0.28	0.59
19-2004				COMMERCIAL TRUCKS		VAULT DOOR		0.27	0.57
20-2003				>1 TON				0.26	0.55
21-2002								0.25	0.53
22-2001				VENDING EQUIP					0.51
23-2000								UNDER GROUND	0.49
24-1999								STORAGE TANKS	0.47
25-1998									0.45
26-1997								WATER/SEWER	0.43
27-1996									0.41
28-1995								TOWERS	0.39
29-1994								(VALUED BY P&A)	0.37
30-1993									0.35
31-1992									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.