

Central Appraisal District of Johnson County

2026 DEPRECIATION SCHEDULE FOR COMMERCIAL PERSONAL PROPERTY

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
2025	1	78%	85%	87%	90%	91%	93%	95%	96%	97%
2024	2	56%	70%	74%	80%	82%	86%	90%	92%	94%
2023	3	35%	55%	61%	70%	73%	79%	85%	88%	91%
2022	4	13%	40%	48%	60%	64%	72%	80%	84%	88%
2021	5	10%	25%	35%	50%	55%	65%	75%	80%	85%
2020	6		10%	22%	40%	46%	58%	70%	76%	83%
2019	7			10%	30%	37%	51%	65%	72%	81%
2018	8				20%	28%	44%	60%	68%	79%
2017	9				10%	19%	37%	55%	64%	77%
2016	10					10%	30%	50%	60%	75%
2015	11						23%	45%	56%	73%
2014	12						16%	40%	52%	71%
2013	13						10%	35%	48%	69%
2012	14							30%	44%	67%
2011	15							25%	40%	65%
2010	16							20%	36%	63%
2009	17								32%	61%
2008	18								28%	59%
2007	19								27%	57%
2006	20								26%	55%
2005	21								25%	53%
2004	22									51%
2003	23									49%
2002	24									47%
2001	25									45%
2000	26									43%
1999	27									41%
1998	28									39%
1997	29									37%
1996	30									35%
1995	31									33%

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2026 DEPRECIATION SCHEDULE FOR COMMERCIAL PERSONAL PROPERTY

3 YEAR LIFE

Personal Computers
Computers & Related Equipment
Mid Range Computers
Copiers

5 YEAR LIFE

ATM's, Check Protectors, Check Encoders, Coin Sorters & Currency Counters	Electronic Equip
MRI/CT Scanners, & other Hi-Tech Medical Equip	Passenger Vehicles
Mainframes	Trucks/Trailer as leasing inventory
Electric Gas Pumps	POS (computerized scanners/registers)
Security Systems	Tanning Beds/Booths

8 YEAR LIFE

Passenger Vehicles Purchased Used	Pneumatic Tubes
Containers	Vending Machine
Fast Food M/E	Ice House/Vending
Convenience Stores	
Retail Business	

10 YEAR LIFE

Wreckers	Xray Machines
Heavy Vehicles	Mechanical Gas Pumps
Trailers	Carwash Equipment
Light M/E	Some Retail Business
Furniture/Fixtures	Laundry Dquipment
M/E	Theater Equipment
Leaseholds	

12 YEAR LIFE

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)

15 YEAR LIFE

Industrial M/E
Excavation Equipment, etc
Towers
Aircraft
Cold Storage, Walk in Freezer, Cooler

20 YEAR LIFE

Fuel /Storage Tanks
Tanks, Piping etc
Signage

30 YEAR LIFE

Billboards