

HENDERSON COUNTY APPRAISAL DISTRICT

2024 PERSONAL PROPERTY DEPRECIATION SCHEDULE PRESENT VALUE FACTOR GUIDELINES

Calendar Year Years Old Effective Year

| | | 3 yrs | 5 yrs | 7yrs | 8yrs | 10 yrs | 12 yrs | 15 yrs | 20 yrs |
|------|----|-------|-------|------|------|--------|--------|--------|--------|
| 2023 | 1 | 69 | 83 | 89 | 90 | 92 | 94 | 95 | 97 |
| 2022 | 2 | 36 | 66 | 78 | 80 | 84 | 87 | 90 | 93 |
| 2021 | 3 | 10 | 45 | 62 | 70 | 76 | 80 | 85 | 90 |
| 2020 | 4 | | 24 | 48 | 60 | 67 | 73 | 79 | 86 |
| 2019 | 5 | | 20 | 37 | 50 | 58 | 66 | 73 | 82 |
| 2018 | 6 | | | 28 | 40 | 49 | 58 | 68 | 78 |
| 2017 | 7 | | | 20 | 30 | 39 | 50 | 62 | 74 |
| 2016 | 8 | | | | 20 | 30 | 43 | 55 | 70 |
| 2015 | 9 | | | | | 24 | 36 | 49 | 65 |
| 2014 | 10 | | | | | 20 | 29 | 43 | 60 |
| 2013 | 11 | | | | | | 24 | 37 | 55 |
| 2012 | 12 | | | | | | 20 | 31 | 50 |
| 2011 | 13 | | | | | | | 26 | 45 |
| 2010 | 14 | | | | | | | 23 | 40 |
| 2009 | 15 | | | | | | | 20 | 35 |
| 2008 | 16 | | | | | | | | 31 |
| 2007 | 17 | | | | | | | | 27 |
| 2006 | 18 | | | | | | | | 24 |
| 2005 | 19 | | | | | | | | 22 |
| 2004 | 20 | | | | | | | | 20 |

- 3 YR Computers & Terminals, Lap Tops, DVD's, etc.
- 5 YR Data Equipment (servers, system equip., POS system), Office Equipment (copiers, phone systems, postage meters), etc.
- 7 YR Medical & Dental Equipment
- 8 YR Office Furniture, Equipment (most retail business, signs, carwash equipment, vending machines, auto repair shop), etc.
- 10 YR Forklifts, Pallet Trucks, Metal Manufacturing Equipment, Printing Equipment, Theater Equipment, etc.
- 12 YR Industrial Equipment, Construction Equipment, Excavation Equipment, etc.
- 15 - 20 YR Electric Generation, Barges, Exploration & Production, etc.

VEHICLES, TRAILERS & AIRCRAFT

N.A.D.A. SOUTH-WESTERN EDITION - LOAN VALUE

N.A.D.A. E-VALUATOR - COMMERCIAL TRUCKS - LOAN VALUE

AIRCRAFT BLUEBOOK

BLUE BOOK - COMMERCIAL TRAILERS (NEWER MODELS)

OLDER TRAILERS - 8 YR LIFE