



HENDERSON COUNTY APPRAISAL DISTRICT

2026 PERSONAL PROPERTY DEPRECIATION SCHEDULE

PRESENT VALUE FACTOR GUIDELINES

Calendar Year	Years Old	Effective Year							
		3 yrs	5 yrs	7 yrs	8 yrs	10 yrs	12 yrs	15 yrs	20 yrs
2025	1	69	83	89	90	92	94	95	97
2024	2	36	66	78	80	84	87	90	93
2023	3	10	45	62	70	76	80	85	90
2022	4		24	48	60	67	73	79	86
2021	5		20	37	50	58	66	73	82
2020	6			28	40	49	58	68	78
2019	7			20	30	39	50	62	74
2018	8				20	30	43	55	70
2017	9					24	36	49	65
2016	10					20	29	43	60
2015	11						24	37	55
2014	12						20	31	50
2013	13							26	45
2012	14							23	40
2011	15							20	35
2010	16								31
2009	17								27
2008	18								24
2007	19								22
2006	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 & AIRCRAFTS

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