# LAMAR COUNTY APPRAISAL DISTRICT 2024 DEPRECIATION SCHEDULE

Typical Life Expectancy	Age	25	20	15	14	12	10	8	6	3	
	1	97	96	95	94	93	92	90	83	72	2023
	2	94	92	89	89	87	84	80	69	44	2022
	3	90	88	84	83	80	76	70	58	16	2021
	4	87	84	79	78	74	69	61	48	10	2020
	5	84	81	74	72	68	61	52	35	10	2019
	6	81	77	69	67	62	54	42	22	10	2018
	7	78	73	64	62	56	47	33	10	10	2017
	8	76	70	60	57	50	40	25	10	10	2016
	9	73	67	55	52	44	33	16	10	10	2015
	10	70	63	51	48	39	27	12	10	10	2014
	11	68	60	47	44	34	21	12	10	10	2013
	12	66	58	44	39	29	15	12	10	10	2012
	13	63	55	40	35	25	14	12	10	10	2011
	14	61	52	36	32	20	14	12	10	10	2010
	15	59	49	32	28	16	14	12	10	10	2009
	16	57	47	29	24	14	14	12	10	10	2008
	17	55	44	25	20	14	14	12	10	10	2007
	18	52	41	22	16	14	14	12	10	10	2006
	19	50	39	18	15	14	14	12	10	10	2005
	20	48	36	15	15	14	14	12	10	10	2004
	21	46	34	15	15	14	14	12	10	10	2003
	22	44	31	15	15	14	14	12	10	10	2002
	23	42	29	15	15	14	14	12	10	10	2001
	24	40	26	15	15	14	14	12	10	10	2000
	25	39	24	15	15	14	14	12	10	10	1999
	26	37	22	15	15	14	14	12	10	10	1998
	27	35	20	15	15	14	14	12	10	10	1997
	28	33	20	15	15	14	14	12	10	10	1996
	29	32	20	15	15	14	14	12	10	10	1995
	30	30	20	15	15	14	14	12	10	10	1994
	31	28	20	15	15	14	14	12	10	10	1993
	32	27	20	15	15	14	14	12	10	10	1992
	33	25	20	15	15	14	14	12	10	10	1991

#### 12 YEAR LIFE-

<u>Heavy equipment, manufacturing, and processing equipment. Trucks and Trailers</u> with apportioned tags may require a special form that you may acquire at the appraisal district for additional deduction.

#### 10 YEAR LIFE

Furniture & Fixtures, Office or Store Equipment, Data Equipment, Electronics and Machinery & Passenger Vehicles, Trailers
Any Type of office furniture, retail fixtures, restaurant equipment, apartment and hotel goods and similar property.
Building/contractor small equipment, automotive industry tools, fast food equipment and electric powered office machines.
Communication Equipment fax machines, copy machines, point of sale equipment, and alarm systems.

## **6 YEAR LIFE-**

Passenger Vehicles

List all owned vehicles used in the business. Vehicles disposed of after January 1 are taxable for the year and must be reported.

### **3YEAR LIFE-**

Computers

Mainframe, servers, and personal computers.