

**CAMERON APPRAISAL DISTRICT
BUSINESS PERSONAL PROPERTY DEPRECIATION SCHEDULE
2021 PRESENT VALUE FACTOR FOR THE YEAR OF ACQUISITION METHOD**

YEAR ACQUIRED	3 YEARS		4 YEARS		5 YEARS		6 YEARS		8 YEARS		10 YEARS		12 YEARS		15 YEARS		20 YEARS		25 YEARS		30 YEARS	
	YR	%PVF	YR	%PVF	YR	%PVF	YR	%PVF	YR	%PVF	YR	%PVF	YR	%PVF	YR	%PVF	YR	%PVF	YR	%PVF	YR	%PVF
2020 (01)	2020	0.67	2020	0.85	2020	0.87	2020	0.89	2020	0.92	2020	0.94	2020	0.96	2020	0.97	2020	0.99	2020	0.99	2020	0.99
2019 (02)	2019	0.37	2019	0.67	2019	0.71	2019	0.75	2019	0.82	2019	0.87	2019	0.90	2019	0.93	2019	0.98	2019	0.98	2019	0.98
2018 (03)	2018	0.28	2018	0.51	2018	0.56	2018	0.62	2018	0.73	2018	0.82	2018	0.87	2018	0.92	2018	0.97	2018	0.97	2018	0.97
2017 (04)	2017	0.20	2017	0.30	2017	0.38	2017	0.46	2017	0.60	2017	0.74	2017	0.81	2017	0.88	2017	0.96	2017	0.96	2017	0.96
2016 (05)			2016	0.21	2016	0.26	2016	0.34	2016	0.48	2016	0.65	2016	0.74	2016	0.82	2016	0.92	2016	0.94	2016	0.95
2015 (06)					2015	0.22	2015	0.27	2015	0.37	2015	0.54	2015	0.64	2015	0.75	2015	0.87	2015	0.93	2015	0.94
2014 (07)							2014	0.24	2014	0.29	2014	0.44	2014	0.57	2014	0.70	2014	0.84	2014	0.92	2014	0.93
2013 (08)									2013	0.28	2013	0.34	2013	0.49	2013	0.63	2013	0.80	2013	0.89	2013	0.92
2012 (09)									2012	0.23	2012	0.28	2012	0.42	2012	0.57	2012	0.75	2012	0.87	2012	0.91
2011 (10)											2011	0.26	2011	0.35	2011	0.52	2011	0.72	2011	0.85	2011	0.90
2010 (11)													2010	0.29	2010	0.45	2010	0.67	2010	0.83	2010	0.89
2009 (12)													2009	0.28	2009	0.37	2009	0.60	2009	0.76	2009	0.88
2008 (13)															2008	0.33	2008	0.57	2008	0.75	2008	0.87
2007 (14)															2007	0.30	2007	0.52	2007	0.73	2007	0.86
2006 (15)															2006	0.29	2006	0.49	2006	0.72	2006	0.85
2005 (16)																	2005	0.45	2005	0.70	2005	0.84
2004 (17)																	2004	0.42	2004	0.69	2004	0.83
2003 (18)																	2003	0.38	2003	0.62	2003	0.82
2002 (19)																	2002	0.36	2002	0.55	2002	0.81
2001 (20)																	2001	0.34	2001	0.49	2001	0.80
2000 (21)																			2000	0.46	2000	0.76
1999 (22)																			1999	0.43	1999	0.71
1998 (23)																			1998	0.42	1998	0.67
1997 (24)																			1997	0.39	1997	0.62
1996 (25)																			1996	0.38	1996	0.57
1995 (26)																					1995	0.53
1994 (27)																					1994	0.49
1993 (28)																					1993	0.45
1992 (29)																					1992	0.43
1991 (30)																					1991	0.42

FOR PRIOR YEAR ASSETS, TOTAL THE ASSETS AND APPLY THE LOWEST PERCENTAGE

PVF = PRESENT VALUE FACTOR	LEASEHOLD IMPT= 8 YR PVF SCHEDULE
HI-TECH MEDICAL EQUIPMENT = 6 YR PVF SCHEDULE	VEHICLES = NADA OR 5/8 YR PVF SCHEDULE
FURNITURE & FIXTURES, EQUIPMENT = 8/10 YR LIFE PVF SCHEDULE	INDUSTRIAL MACH & EQPT = 12 YR / GREATER
COMPUTERS, FAX MACHINES, TELEPHONE EQPT = 3/5 YR PVF SCHEDULE	NORMALLY APPLY TO CERTAIN TYPES
RENTAL STORE INVENTORY: HOUSEHOLDS= 4 YR LIFE PVF SCHEDULE	BILLBOARDS=30 YR

***DISCLAIMER* : CAD RESERVES THE RIGHT TO MAKE ANY CORRECTIONS DEEMED NECESSARY TO THIS TABLE.**