FALLS COUNTY CENTRAL APPRAISAL DISTRICT

DEPRECIATION GUIDE

FURNITURE, FIXTURES, AND EQUIPMENT- CATEGORY L

EFFECTIVE AGE IN YEARS	TYPICAL LIFE EXPECTANCY Percentage Good							
	5 YRS	8 YRS	10 YRS	12 YRS	15 YRS	20 YRS	25 YRS	30 YRS
1	.85	.90	.92	.94	.95	.97	.98	.98
2	.69	.79	.84	.87	.90	.93	.95	.97
3	.52	.67	.76	.80	.85	.90	.93	.95
4	.34	.54	.67	.73	.79	.86	.90	.93
5	.23	.43	.58	.66	.73	.82	.87	.91
6	.21	.33	.49	.58	.68	.78	.84	.89
7		.26	.39	.50	.62	.74	.81	.86
8		.22	.30	.43	.55	.70	.78	.84
9		.21	.24	.36	.49	.65	.75	.82
10			.21	.29	.43	.60	.71	.79
11				.24	.37	.55	.68	.76
12				.22	.31	.50	.64	.74
13				.21	.26	.45	.60	.71
14					.23	.40	.56	.68
15					.21	.35	.52	.65
16						.31	.48	.61
17						.27	.44	.58
18						.24	.39	.54
19						.22	.34	.51
20						.21	.30	.47
22							.26	.40
24							.23	.34
26							.21	.28
28								.23
30								.21