

VICTORIA CENTRAL APPRAISAL DISTRICT
2025 TYPICAL PERSONAL PROPERTY
PRESENT VALUE FACTOR TABLE

LIFE EXPECTACY	A2	PC	A4	A5	A6	A8	A8(V)	A10	A12	A15	A20	A30	
YEAR ACQUIRED	PERCENT GOOD												EFFECTIVE AGE
2024	51	86	88	88	88	91	77	84	95	96	98	98	1
2023	31	71	76	76	75	81	69	82	90	92	97	97	2
2022	12	54	70	70	59	70	59	79	89	90	96	96	3
2021	10	42	55	55	50	66	56	77	88	88	95	95	4
2020	10	13	40	40	40	57	49	76	84	85	94	94	5
2019	10	10	32	32	31	44	38	66	78	83	93	93	6
2018	10	10	20	20	26	36	38	54	69	80	92	92	7
2017	10	10	20	20	20	32	31	43	62	77	91	91	8
2016	10	10	20	20	20	29	27	35	53	72	88	90	9
2015	10	10	20	20	20	20	25	30	42	62	85	89	10
2014	10	10	20	20	20	20	20	29	35	54	82	88	11
2013	10	10	20	20	20	20	20	23	33	46	73	87	12
2012	10	10	20	20	20	20	20	23	30	39	67	86	13
2011	10	10	20	20	20	20	20	23	26	35	62	85	14
2010	10	10	20	20	20	20	20	23	26	33	54	84	15
2009	10	10	20	20	20	20	20	23	26	31	48	83	16
2008	10	10	20	20	20	20	20	23	26	29	44	81	17
2007	10	10	20	20	20	20	20	23	26	29	41	79	18
2006	10	10	20	20	20	20	20	23	26	29	38	77	19
2005	10	10	20	20	20	20	20	23	26	29	35	75	20
2004	10	10	20	20	20	20	20	23	26	29	33	72	21
2003	10	10	20	20	20	20	20	23	26	29	33	69	22
2002	10	10	20	20	20	20	20	23	26	29	33	66	23
2001	10	10	20	20	20	20	20	23	26	29	33	63	24
2000	10	10	20	20	20	20	20	23	26	29	33	59	25
1999	10	10	20	20	20	20	20	23	26	29	33	55	26
1998	10	10	20	20	20	20	20	23	26	29	33	51	27
1997	10	10	20	20	20	20	20	23	26	29	33	48	28
1996	10	10	20	20	20	20	20	23	26	29	33	45	30
1995	10	10	20	20	20	20	20	23	26	29	33	42	31
1994	10	10	20	20	20	20	20	23	26	29	33	38	32

A2: DVD'S, Video Tapes

PC: Computer & Peripheral Equipment Only

A4: Computer Software for training purposes Only

A5: Golf Carts, Laundromats

A6: ATM'S, Alarm / Security Systems, Electronic Office Eq, Furniture Rentals, POS, Telecom (Pagers, Radio, etc.) Telephone Systems, Vending Machines Eq

A8: Convenience Stores, Dental/Medical, Restaurants-Fast Food Equipment, Utility Trailers, Terrain Vehicles (ATV/RTV)

A8(V): Leasehold Improvements & Signs, Vehicles 6 passenger or less, ¾ ton or less gas pickups or vans & transportation equipment

A10: Auto Repair Eq, Carwash Eq, Forklifts, Retail FFE, Gas Pumps, Vehicles over 1 ton, Trailers (Fuel, Tanker, etc.) Walk in Coolers, Wall Signs (No Billboards)

A12: Heavy Construction, Earth Moving, Excavation & Road Equipment

A15: Commercial Airplanes, Industrial Equipment, Portable Bldgs., Railroad Equipment

A20: Floating Boat Docks, Piping, Towers, Storage Containers, Safes / Vaults, Underground Gas Tanks

A30: Billboards, Sign Poles