



VICTORIA CENTRAL APPRAISAL DISTRICT

2026 Depreciation Guide

AGE LIFE

3	Desktop/Laptop Computers, PC's, Tablets, Cellular Phones, Leased Handsets/Small Electronics, Electronic Monitoring Devices, Restaurant Small Wares (pots, pans), Rental DVD/ Video games/e-books, Echo Dots (Alexa), Wooden Pallets
4	Mainframes, Servers/Routers, Modem, Satellite Antenna System, Point-Of-Sale Equip, VeriFone, Drones
5	Hospital Hi-Tech Medical: Laser, Ultrasound, Dialysis, X-Ray, MRI / CT Scanners, Rent to Own/Leased Furniture, Rental Carpet Cleaning Machines, Linens/Uniforms, Cable/Wi-Fi, Port-O-Lets, Tools/ Dies/Drill Bits used in Mfg. Industry, 3-D Printers
6	Printers, Copiers, Fax, Phone Systems, Security Equip, Electronics (postage, time clocks), Fire extinguishers, Information Systems (answering service equip), GPS, Breath-Check/DUI Monitors, LCD Lighted Screens (mall/office ad screens/menu boards), Indoor Signage, Propane Tanks, ATM Machines, Cisco Webex Board, Zland Nodes
8	Furniture, Fixtures (shelves, displays), Equipment: Retail stores, Offices, Model Home Furniture, Gas Station/C- Stores Coolers & Fuel Pumps & Dispensers, Golf Equip & Carts, Banks & Vault Doors, Grocery, Shopping Carts, Bakery, Restaurant & Bars , Schools/Day Cares, Personal Services (nail, beauty, barber, lash, massage, etc.), Hotels & Motels, Funeral Homes, Physical Fitness , Dry-clean Pick-up, Landscape Services , Slots (eight liners)/Arcades/Moonwalks, Vending Machines, Satellite Dish, ATV's, TV's/Refrigerator/Microwave, Electrical Warehouse Equipment, Movie Cinema Equipment
10	Machinery & Equipment for: Auto Repair (paint booths, body shop, tinting), Amusement Parks/Playground, Car Wash Equip, Dry Clean Plant/Laundry/Washaterias, Medical, Dental, Optical, Veterinary, Kennels/Stables, Farms, Nurseries, Hospitals, Infusion/Nursing/Assisted Living, Outdoor Signs, Residential & Light Commercial Construction, Propane Cages, Electric Car Chargers/Electronic Charging Stations, Warehouse (forklifts, compactors/balers, generators, welders, etc.), Surveying, Roofing/Siding/Insulation/Scaffolding, Postage Handling, Solar Panels, Food Truck, Data Processing Equipment, Heavy Commercial Construction Machinery & Equipment; Small Tanks, Commercial Printing Equipment
12	Scientific Research Lab, Testing Mach & Equip, Commercial Metal Working Mach & Equip, Boats/Marine
15	Freestanding Safes, Industrial/Warehouse Walk-in Coolers & Freezers, Industrial Commercial Machinery
20	Concrete Blocks/Brick Manufacturing, Mobile Construction Office, Stainless Steel & Underground Tanks, Steel Modular Shipping Containers, Modular Building
30	Billboards

Revised 12/30/2025



VICTORIA CENTRAL APPRAISAL DISTRICT

VICTORIA CENTRAL APPRAISAL DISTRICT 2026 TYPICAL PERSONAL PROPERTY PRESENT VALUE FACTOR TABLE

LIFE EXPECTACY	3yr	4yr	5yr	6yr	7yr	8yr	VEH	10 yr	12YR	15YR	20YR			
YEAR ACQUIRED	PERCENT GOOD												EFFECTIVE AGE	INDEX
2025	78	83	85	87	88	90	95	92	94	95	97		1	1.000
2024	56	66	69	73	75	79	90	84	87	90	93		2	1.033
2023	35	49	52	57	59	67	80	76	80	85	90		3	1.048
2022	20	32	34	41	50	54	75	67	73	79	86		4	1.066
2021	20	20	23	30	40	43	70	58	66	73	82		5	1.252
2020	20	20	20	20	31	33	50	49	58	68	78		6	1.362
2019	20	20	20	20	26	26	45	39	50	62	74		7	1.369
2018	20	20	20	20	20	22	40	30	43	55	70		8	1.418
2017	20	20	20	20	20	20	30	24	36	49	65		9	1.467
2016	20	20	20	20	20	20	30	21	29	43	60		10	1.496
2015	20	20	20	20	20	20	30	20	24	37	55		11	1.484
2014	20	20	20	20	20	20	30	20	22	31	50		12	1.498
2013	20	20	20	20	20	20	30	20	20	26	45		13	1.517
2012	20	20	20	20	20	20	30	20	20	23	40		14	1.530
2011	20	20	20	20	20	20	30	20	20	21	35		15	1.573
2010	20	20	20	20	20	20	30	20	20	20	31		16	1.623
2009	20	20	20	20	20	20	30	20	20	20	27		17	1.611
2008	20	20	20	20	20	20	30	20	20	20	24		18	1.657
2007	20	20	20	20	20	20	30	20	20	20	22		19	1.722
2006	20	20	20	20	20	20	30	20	20	20	21		20	1.816
2005	20	20	20	20	20	20	30	20	20	20	20		21	1.900
2004	20	20	20	20	20	20	30	20	20	20	20		22	2.044
2003	20	20	20	20	20	20	30	20	20	20	20		23	2.114
2002	20	20	20	20	20	20	30	20	20	20	20		24	2.150
2001	20	20	20	20	20	20	30	20	20	20	20		25	
2000	20	20	20	20	20	20	30	20	20	20	20		26	
1999	20	20	20	20	20	20	30	20	20	20	20		27	
1998	20	20	20	20	20	20	30	20	20	20	20		28	
1997	20	20	20	20	20	20	30	20	20	20	20		30	
1996	20	20	20	20	20	20	30	20	20	20	20		31	
1995	20	20	20	20	20	20	30	20	20	20	20		32	