

**Polk Central Appraisal District**  
**2018 Business Personal Property Depreciation Schedule**

EFF AGE IN YEARS	Total Life Expectancy									
	20	15	12	10	8	7	6	5	4	3
	Percent Good									
2017 (1)	96	95	93	91	90	89	87	85	83	78
2016 (2)	92	90	86	82	80	78	74	70	66	56
2015 (3)	88	85	79	73	70	67	61	55	49	35
2014 (4)	84	80	72	64	60	56	48	40	32	13
2013 (5)	80	75	65	55	50	45	35	25	15	10
2012 (6)	76	70	58	46	40	34	22	10	10	
2011 (7)	72	65	51	37	30	23	10			
2010 (8)	68	60	44	28	20	12				
2009 (9)	64	55	37	19	10	10				
2008 (10)	60	50	30	10						
2007 (11)	56	45	23							
2006 (12)	52	40	16							
2005 (13)	48	35	10							
2004 (14)	44	30								
2003 (15)	40	25								
2002 (16)	36	20								
2001 (17)	32									
2000 (18)	28									
1999 (19)	27									
1998 (20)	26									

**Typical Life Expectancies by Category**

Computer and Related Equipment	4 yr	Furniture and Fixtures	10 yr
Automobiles, Trucks, Etc.	8 yr	Machinery and Equipment	10 yr
Office Equipment	8 yr	Signs and Leaseholds	10 yr