

Liberty County Appraisal District  
2023 Cost and Depreciation Guidelines

Year Acquired	COMPS <99,999	COMPS >100,000	A-2 %GOOD	A-3 %GOOD	A-4 %GOOD	A-5 %GOOD	A-6 %GOOD	A-7 %GOOD	A-8 %GOOD	A-10 %GOOD	A-11 %GOOD	A-12 %GOOD	A-14 %GOOD	A-15 %GOOD	A-20 %GOOD	A-30 %GOOD
2022	78	83	40	78	83	85	87	89	90	91	92	93	94	95	96	97
2021	56	66	20	56	66	70	74	78	80	82	84	86	88	90	92	94
2020	35	49	10	35	49	55	61	67	70	73	76	79	82	85	88	91
2019	13	32		13	32	40	48	56	60	64	68	72	76	80	84	88
2018	10	15		10	15	25	35	45	50	55	60	65	70	75	80	85
2017		10			10	10	22	34	40	46	52	58	64	70	76	83
2016							10	23	30	37	44	51	58	65	72	81
2015								12	20	28	36	44	52	60	68	79
2014								10	10	19	28	37	46	55	64	77
2013										10	20	30	40	50	60	75
2012											12	23	34	45	56	73
2011											10	16	28	40	52	71
2010												10	22	35	48	69
2009													16	30	44	67
2008													10	25	40	65
2007														20	36	63
2006															32	61
2005															28	59
2004															27	57
2003															26	55
2002															25	53
2001																51
2000																49
1999																47
1998																45
1997																43
1996																41
1995																39
1994																37
1993																35
1992																33

Asset Category	Age Life
Inventory, Supplies, Raw Materials, and Work In Progress	100% Original Cost
Furniture & Fixtures	A5 - A15
Machinery & Equipment	A5 - A20
Business Machines (Heavy)	A10 - A15
Passenger Vehicles; Electric Equipment; etc.	A5
Sign Poles & Billboards	A30