

Liberty County Appraisal District
2024 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
2023	78	83	40	78	83	85	87	89	90	91	92	93	94	95	96	97
2022	56	66	20	56	66	70	74	78	80	82	84	86	88	90	92	94
2021	35	49	10	35	49	55	61	67	70	73	76	79	82	85	88	91
2020	13	32		13	32	40	48	56	60	64	68	72	76	80	84	88
2019	10	15		10	15	25	35	45	50	55	60	65	70	75	80	85
2018		10			10	10	22	34	40	46	52	58	64	70	76	83
2017							10	23	30	37	44	51	58	65	72	81
2016								12	20	28	36	44	52	60	68	79
2015								10	10	19	28	37	46	55	64	77
2014										10	20	30	40	50	60	75
2013											12	23	34	45	56	73
2012												10	16	28	40	71
2011													10	22	35	69
2010														16	30	67
2009														10	25	65
2008															20	63
2007																61
2006																59
2005																57
2004																55
2003																53
2002																51
2001																49
2000																47
1999																45
1998																43
1997																41
1996																39
1995																37
1994																35
1993																33

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