

Liberty County Appraisal District
2026 Cost and Depreciation Guidelines

Year Acquired	Index Factor	COMPS <99,998 PVF	COMPS <99,999	COMPS >100,001PVF	COMPS >100,000	A-3 PVF	A-3 %GOOD	A-4 PVF	A-4 %GOOD	A-5 PVF	A-5 %GOOD	A-6 PVF	A-6 %GOOD	A-8 PVF	A-8 %GOOD	A-10 PVF	A-10 %GOOD	A-12 PVF	A-12 %GOOD	A-15 PVF	A-15 %GOOD	A-20 PVF	A-20 %GOOD	A-30 PVF	A-30 %GOOD
2025	1.00	78	78	83	83	78	78	83	83	85	85	87	87	90	90	91	91	93	93	95	95	96	96	97	97
2024	1.02	57	56	67	66	57	56	67	66	71	70	75	74	82	80	84	82	88	86	92	90	94	92	96	94
2023	1.05	37	35	51	49	37	35	51	49	58	55	64	61	74	70	77	73	83	79	89	85	92	88	96	91
2022	1.11	14	13	36	32	14	13	36	32	44	40	53	48	67	60	71	64	80	72	89	80	93	84	98	88
2021	1.18	12	10	18	15	12	10	18	15	30	25	41	35	59	50	65	55	77	65	89	75	94	80	100	85
2020	1.19			12	10			12	10	12	10	26	22	48	40	55	46	69	58	83	70	90	76	99	83
2019	1.21											12	10	36	30	45	37	62	51	79	65	87	72	98	81
2018	1.23													25	20	34	28	54	44	74	60	84	68	97	79
2017	1.25													13	10	24	19	46	37	69	55	80	64	96	77
2016	1.28															13	10	38	30	64	50	77	60	96	75
2015	1.29																	30	23	58	45	72	56	94	73
2014	1.29																	21	16	52	40	67	52	92	71
2013	1.29																	13	10	45	35	62	48	89	69
2012	1.29																			39	30	57	44	86	67
2011	1.29																			32	25	52	40	84	65
2010	1.29																			26	20	46	36	81	63
2009	1.29																					41	32	79	61
2008	1.29																					36	28	76	59
2007	1.29																					35	27	74	57
2006	1.29																					34	26	71	55
2005	1.29																					32	25	68	53
2004	1.29																							66	51
2003	1.29																							63	49
2002	1.29																							61	47
2001	1.29																							58	45
2000	1.29																							55	43
1999	1.29																							53	41
1998	1.29																							50	39
1997	1.29																							48	37
1996	1.29																							45	35
1995	1.29																							43	33
1994	1.29																								
1993	1.29																								
1992	1.29																								
1991	1.29																								

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 - A8
Sign Poles & Billboards	A30