BREWSTER COUNTY CENTRAL APPRAISAL DISTRICT

2026 DEPRECIATION SCHEDULE

EFFECTIVE | | LIFE EXPECTANCY IN YEARS

AGE	YEAR	3	5	8	10	12	14	15	20	25
1	2025	72%	84%	90%	92%	93%	94%	95%	96%	97%
2	2024	44%	68%	80%	84%	87%	89%	89%	92%	94%
3	2023	16%	51%	70%	76%	80%	83%	84%	88%	90%
4	2022	10%	36%	61%	69%	74%	78%	79%	84%	87%
5	2021	10%	21%	52%	61%	68%	72%	74%	81%	84%
6	2020	10%	10%	42%	54%	62%	67%	69%	77%	81%
7	2019	10%	10%	33%	47%	56%	62%	64%	73%	78%
8	2018	10%	10%	25%	40%	50%	57%	60%	70%	76%
9	2017	10%	10%	16%	33%	44%	52%	55%	67%	73%
10	2016	10%	10%	12%	27%	39%	48%	51%	63%	70%
11	2015	10%	10%	12%	21%	34%	44%	47%	60%	68%
12	2014	10%	10%	12%	15%	29%	39%	44%	58%	66%
13	2013	10%	10%	12%	14%	25%	35%	40%	55%	63%
14	2012	10%	10%	12%	14%	20%	32%	36%	52%	61%
15	2011	10%	10%	12%	14%	16%	28%	32%	49%	59%
16	2010	10%	10%	12%	14%	14%	24%	29%	47%	57%
17	2009	10%	10%	12%	14%	14%	20%	25%	44%	55%
18	2008	10%	10%	12%	14%	14%	16%	22%	41%	52%
19	2007	10%	10%	12%	14%	14%	15%	18%	39%	50%
20	2006	10%	10%	12%	14%	14%	15%	15%	36%	48%
21	2005	10%	10%	12%	14%	14%	15%	15%	34%	46%
22	2004	10%	10%	12%	14%	14%	15%	15%	31%	44%
23	2003	10%	10%	12%	14%	14%	15%	15%	29%	42%
24	2002	10%	10%	12%	14%	14%	15%	15%	26%	40%
25	2001	10%	10%	12%	14%	14%	15%	15%	24%	39%
26	2000	10%	10%	12%	14%	14%	15%	15%	22%	37%
27	1999	10%	10%	12%	14%	14%	15%	15%	20%	35%
28	1998	10%	10%	12%	14%	14%	15%	15%	20%	33%
29	1997	10%	10%	12%	14%	14%	15%	15%	20%	32%
30	1996	10%	10%	12%	14%	14%	15%	15%	20%	30%
31	1995	10%	10%	12%	14%	14%	15%	15%	20%	28%
32	1994	10%	10%	12%	14%	14%	15%	15%	20%	27%
33+	1993-prior	10%	10%	12%	14%	14%	15%	15%	20%	25%

NORMAL YEAR LIFE

COMPUTER EQ	COMMUNICATION EQ	FURN.,FIXT., & EQPMT.	HEAVY EQPMT
3 YR LIFE	8 YR LIFE	10 YR LIFE	12 YR LIFE

ASSETS ARE APPRAISED ON AN INDIVIDUAL BASIS- NORMAL YEAR LIFE MAY NOT APPLY IN ALL CASES