



**LA SALLE COUNTY APPRAISAL DISTRICT**  
**204 NORTHEAST LANE**  
**COTULLA, TEXAS 78014**  
**PHONE: (830) 879-4756 FAX: (830) 879-4067**

**2023 Business Personal Property Depreciation Schedule**

<b>Equipment - 4 year life</b>	
(computer, printer)	
Year Acq'd	Percent good
2022	80%
2021	59%
2020	39%
2019	28%
2017 - older	18%

<b>Equipment - 5 year life</b>	
(copier, facsimile, appliances, telephone systems)	
Year Acq'd	Percent good
2022	85%
2021	69%
2020	52%
2019	34%
2018	23%
2016 - older	18%

<b>Office furniture, fixtures &amp; equipment - 8 year life</b>	
(office, retail, repair service, doctor office, restaurants, vehicles)	
Year Acq'd	Percent good
2022	90%
2021	79%
2020	67%
2019	54%
2018	43%
2017	33%
2016	26%
2015	22%
2013 - older	20%

<b>Equipment - 12 year life</b>	
(warehouse equipment, contractors equipment, heavy equipment, freezers, cranes)	
Year Acq'd	Percent good
2022	94%
2021	87%
2020	80%
2019	73%
2018	66%
2017	58%
2016	50%
2015	43%
2014	36%
2013	29%
2012	24%
2011	22%
2009 - older	20%



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<b>Leasehold improvements 15 year life</b>	
<b>Year Acq'd</b>	<b>Percent good</b>
2022	95%
2021	90%
2020	85%
2019	79%
2018	73%
2017	68%
2016	62%
2015	55%
2014	49%
2013	43%
2012	37%
2011	31%
2010	26%
2009	23%
2008	21%
2006 - older	20%

<b>Billboard - Towers 20 year life</b>	
<b>Year Acq'd</b>	<b>Percent good</b>
2022	97%
2021	93%
2020	90%
2019	86%
2018	82%
2017	78%
2016	74%
2015	70%
2014	65%
2013	60%
2012	55%
2011	50%
2010	45%
2009	40%
2008	35%
2007	31%
2006	27%
2005	24%
2004	22%
2003	21%
2001 - older	20%