



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

2024 Business Personal Property Depreciation Schedule

Equipment - 4 year life	
(computer, printer)	
Year Acq'd	Percent good
2023	80%
2022	59%
2021	39%
2020	28%
2017 - older	20%

Equipment - 5 year life	
(copier, facsimile, appliances, telephone systems)	
Year Acq'd	Percent good
2023	85%
2022	69%
2021	52%
2020	34%
2019	23%
2016 - older	20%

Office furniture, fixtures & equipment - 8 year life	
(office, retail, repair service, doctor office, restaurants, vehicles)	
Year Acq'd	Percent good
2023	90%
2022	79%
2021	67%
2020	54%
2019	43%
2018	33%
2017	26%
2016	22%
2013 - older	20%

Equipment - 12 year life	
(warehouse equipment, contractors equipment, heavy equipment, freezers, cranes)	
Year Acq'd	Percent good
2023	94%
2022	87%
2021	80%
2020	73%
2019	66%
2018	58%
2017	50%
2016	43%
2015	36%
2014	29%
2013	24%
2012	22%
2009 - older	20%



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Leasehold improvements 15 year life	
Year Acq'd	Percent good
2023	95%
2022	90%
2021	85%
2020	79%
2019	73%
2018	68%
2017	62%
2016	55%
2015	49%
2014	43%
2013	37%
2012	31%
2011	26%
2010	23%
2009	21%
2006 - older	20%

Billboard - Towers 20 year life	
Year Acq'd	Percent good
2023	97%
2022	93%
2021	90%
2020	86%
2019	82%
2018	78%
2017	74%
2016	70%
2015	65%
2014	60%
2013	55%
2012	50%
2011	45%
2010	40%
2009	35%
2008	31%
2007	27%
2006	24%
2005	22%
2004	21%
2001 - older	20%