

**LIBERTY COUNTY CENTRAL APPRAISAL DISTRICT  
2009 COST AND DEPRECIATION GUIDELINES**

Year Acquired	Index Factor	COMPS >99,999	COMPS <100,000	A-3 %GOOD	A-4 %GOOD	A-5 %GOOD	A-6 %GOOD	A-8 %GOOD	A-10 %GOOD	A-12 %GOOD	A-15 %GOOD	A-20 %GOOD	A-30 %GOOD
2008	1.000	68	75	67	75	80	87	90	91	93	95	96	97
2007	1.016	44	55	44	56	65	74	79	82	86	90	92	94
2006	1.032	28	40	30	42	51	61	67	73	79	85	88	91
2005	1.069	10	25	13	32	41	48	54	64	72	80	84	88
2004	1.099	5	15	13	15	33	35	43	55	65	75	80	85
2003	1.120	2	10		15	21	22	33	46	58	70	76	83
2002	1.134	2	5			10	10	30	37	51	65	72	81
2001	1.157		2			10	10	20	28	44	60	68	79
2000	1.187		2					10	19	37	55	64	77
1999	1.252							10	10	30	50	60	75
1998	1.260								10	23	45	56	73
1997										16	40	52	71
1996										10	35	48	69
1995										10	30	44	67
1994											25	40	65
1993											20	36	63
1992											20	32	61
1991												28	59
1990												27	57
1989												26	55
1988												25	53
1987												23	51
1986												23	49
1985													47
1984													45
1983													43
1982													41
1981													39
1980													37
1979													35
1978													33
1977													33
1976													
1975													
1974													

**Guidelines**

<b>Asset Category</b>	
Inventory; Supplies; Raw materials and Work in Progress	100% Original Cost
Furniture & Fixtures	A-8
Machinery and Equipment	
Business Machines	A-10 A-12 A-15
Passenger Vehicles; Electric Equipment, etc.	A-5
Sign Poles and Billboards	A-30