

**LIBERTY COUNTY CENTRAL APPRAISAL DISTRICT  
2010 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
2009	1.000	68	75	67	75	80	87	90	91	93	95	96	97
2008	1.016	44	55	44	56	65	74	79	82	86	90	92	94
2007	1.032	28	40	30	42	51	61	67	73	79	85	88	91
2006	1.069	10	25	13	32	41	48	54	64	72	80	84	88
2005	1.099	5	15	13	15	33	35	43	55	65	75	80	85
2004	1.120	2	10		15	21	22	33	46	58	70	76	83
2003	1.134	2	5			10	10	30	37	51	65	72	81
2002	1.157		2			10	10	20	28	44	60	68	79
2001	1.187		2					10	19	37	55	64	77
2000	1.252							10	10	30	50	60	75
1999	1.260								10	23	45	56	73
1998										16	40	52	71
1997										10	35	48	69
1996										10	30	44	67
1995											25	40	65
1994											20	36	63
1993											20	32	61
1992												28	59
1991												27	57
1990												26	55
1989												25	53
1988												23	51
1987												23	49
1986													47
1985													45
1984													43
1983													41
1982													39
1981													37
1980													35
1979													33
1978													33
1977													
1976													
1975													
1974													

**Guidelines**

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