

**LIBERTY COUNTY CENTRAL APPRAISAL DISTRICT  
2011 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
2010	1.000	68	75	68	75	78	83	90	90	90	93	95	97
2009	1.016	44	56	44	56	63	69	79	82	84	90	92	94
2008	1.032	28	42	30	42	50	58	67	73	78	85	88	91
2007	1.069	10	32	13	32	39	48	60	64	71	80	84	88
2006	1.099	5	15	13	15	33	35	50	55	65	75	80	85
2005	1.120	2	10	10	15	25	22	40	46	58	70	76	83
2004	1.134	2	5		10	10	10	30	37	51	65	72	81
2003	1.157		2			10	10	20	28	44	60	68	79
2002	1.187		2					10	19	37	55	64	77
2001	1.252							10	10	30	50	60	75
2000	1.260								10	23	45	56	73
1999										16	40	52	71
1998										10	35	48	69
1997										10	30	44	67
1996											25	40	65
1995											20	36	63
1994											20	32	61
1993												28	59
1992												27	57
1991												26	55
1990												25	53
1989												23	51
1988												23	49
1987													47
1986													45
1985													43
1984													41
1983													39
1982													37
1981													35
1980													33

**Guidelines**

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