

**LIBERTY COUNTY CENTRAL APPRAISAL DISTRICT
2012 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
2011	1.000	68	75	67	75	80	87	90	91	93	95	96	97
2010	1.016	44	55	44	56	65	74	79	82	86	90	92	94
2009	1.032	28	40	30	42	51	61	67	73	79	85	88	91
2008	1.069	10	25	13	32	41	48	54	64	72	80	84	88
2007	1.099	5	15	13	15	33	35	43	55	65	75	80	85
2006	1.120	2	10		15	21	22	33	46	58	70	76	83
2005	1.134	2	5			10	10	30	37	51	65	72	81
2004	1.157		2			10	10	20	28	44	60	68	79
2003	1.187		2					10	19	37	55	64	77
2002	1.252							10	10	30	50	60	75
2001	1.260								10	23	45	56	73
2000										16	40	52	71
1999										10	35	48	69
1998										10	30	44	67
1997											25	40	65
1996											20	36	63
1995											20	32	61
1994												28	59
1993												27	57
1992												26	55
1991												25	53
1990												23	51
1989												23	49
1988													47
1987													45
1986													43
1985													41
1984													39
1983													37
1982													35
1981													33
1980													33
1979													
1978													
1977													

Guidelines

Asset Category

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