

Liberty County Appraisal District
2017 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
2016	1.000	68	75	68	75	78	83	90	90	90	93	95	97
2015	1.016	44	56	44	56	63	69	79	82	84	90	92	94
2014	1.032	28	42	30	42	50	58	67	73	78	85	88	91
2013	1.069	10	32	13	32	39	48	60	64	71	80	84	88
2012	1.099	5	15	13	15	33	35	50	55	65	75	80	85
2011	1.120	2	10	10	15	25	22	40	46	58	70	76	83
2010	1.134		5		10	10	10	30	37	51	65	72	81
2009	1.157		2			10	10	20	28	44	60	68	79
2008	1.187		2					10	19	37	55	64	77
2007	1.252							10	10	30	50	60	75
2006	1.260								10	23	45	56	73
2005									10	16	40	52	71
2004										10	35	48	69
2003										10	30	44	67
2002											25	40	65
2001											20	36	63
2000											20	32	61
1999												28	59
1998												27	57
1997												26	55
1996												25	53
1995												23	51
1994													49
1993													47
1992													45
1991													43
1990													41
1989													39
1988													37
1987													35
1986													33
1985													33
1984													
1983													
1982													

Asset Category

Inventory; Supplies; Raw Materials; and Work In Progress	100% Original Cost
Furniture & Fixtures	A5 - A15
Machinery & Equipment	A5 - A20
Business Machines (Heavy)	A10 - A15
Passenger Vehicles; Electric Equipment; etc.	A5
Sign Poles & Billboards	A30