

Liberty County Appraisal District
2018 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
2017	1.000	68	75	68	75	78	83	90	90	90	93	95	97
2016	1.016	44	56	44	56	63	69	79	82	84	90	92	94
2015	1.032	28	42	30	42	50	58	67	73	78	85	88	91
2014	1.069	10	32	13	32	39	48	60	64	71	80	84	88
2013	1.099	5	15	13	15	33	35	50	55	65	75	80	85
2012	1.120	2	10	10	15	25	22	40	46	58	70	76	83
2011	1.134		5		10	10	10	30	37	51	65	72	81
2010	1.157		2			10	10	20	28	44	60	68	79
2009	1.187		2					10	19	37	55	64	77
2008	1.252							10	10	30	50	60	75
2007	1.260								10	23	45	56	73
2006									10	16	40	52	71
2005										10	35	48	69
2004										10	30	44	67
2003											25	40	65
2002											20	36	63
2001											20	32	61
2000												28	59
1999												27	57
1998												26	55
1997												25	53
1996												23	51
1995													49
1994													47
1993													45
1992													43
1991													41
1990													39
1989													37
1988													35
1987													33
1986													33
1985													
1984													
1983													

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