

Liberty County Appraisal District  
2020 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
2019	1.000	68	75	68	75	78	83	90	90	90	93	95	97
2018	1.016	44	56	44	56	63	69	79	82	84	90	92	94
2017	1.032	28	42	30	42	50	58	67	73	78	85	88	91
2016	1.069	10	32	13	32	39	48	60	64	71	80	84	88
2015	1.099	5	15	13	15	33	35	50	55	65	75	80	85
2014	1.120	2	10	10	15	25	22	40	46	58	70	76	83
2013	1.134		5		10	10	10	30	37	51	65	72	81
2012	1.157		2			10	10	20	28	44	60	68	79
2011	1.187		2					10	19	37	55	64	77
2010	1.252							10	10	30	50	60	75
2009	1.260								10	23	45	56	73
2008									10	16	40	52	71
2007										10	35	48	69
2006										10	30	44	67
2005											25	40	65
2004											20	36	63
2003											20	32	61
2002												28	59
2001												27	57
2000												26	55
1999												25	53
1998												23	51
1997													49
1996													47
1995													45
1994													43
1993													41
1992													39
1991													37
1990													35
1989													33
1988													33
1987													
1986													
1985													

**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