

Liberty County Appraisal District
2021 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
2020	1.000	68	75	68	75	78	83	90	90	90	93	95	97
2019	1.016	44	56	44	56	63	69	79	82	84	90	92	94
2018	1.032	28	42	30	42	50	58	67	73	78	85	88	91
2017	1.069	10	32	13	32	39	48	60	64	71	80	84	88
2016	1.099	5	15	13	15	33	35	50	55	65	75	80	85
2015	1.120	2	10	10	15	25	22	40	46	58	70	76	83
2014	1.134		5		10	10	10	30	37	51	65	72	81
2013	1.157		2			10	10	20	28	44	60	68	79
2012	1.187		2					10	19	37	55	64	77
2011	1.252							10	10	30	50	60	75
2010	1.260								10	23	45	56	73
2009									10	16	40	52	71
2008										10	35	48	69
2007										10	30	44	67
2006											25	40	65
2005											20	36	63
2004											20	32	61
2003												28	59
2002												27	57
2001												26	55
2000												25	53
1999												23	51
1998													49
1997													47
1996													45
1995													43
1994													41
1993													39
1992													37
1991													35
1990													33
1989													33
1988													
1987													
1986													

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