



**Orange County Appraisal District**  
**COST AND DEPRECIATION GUIDELINES**  
**VARIOUS BUSINESS TYPES**  
 Percent Good Table

Economic	*2	3	4	*5	6	7	*8	*10	11	*12	14	*15	*20	*30	Yr Acq'd.	
Index	Age															
1.00	1	45	78	83	85	87	89	90	91	92	93	94	95	96	97	2014
1.016	2	25	56	66	70	74	78	80	82	84	86	88	90	92	94	2013
1.032	3	15	35	49	55	61	67	70	73	76	79	82	85	88	91	2012
1.069	4		15	32	40	48	56	60	64	68	72	76	80	84	88	2011
1.099	5			15	29	35	45	50	55	60	65	70	75	80	85	2010
1.12	6				15	26	34	40	46	52	58	64	70	76	83	2009
1.134	7					15	26	30	37	44	51	58	65	72	81	2008
1.157	8						15	20	28	36	44	52	60	68	79	2007
1.187	9							15	21	28	37	46	55	64	77	2006
1.252	10								15	22	30	40	50	60	75	2005
1.26	11									15	23	34	45	56	73	2004
	12										15	28	40	48	71	2003
	13											22	35	44	69	2002
	14											15	30	40	67	2001
	15												25	36	65	2000
	16													32	63	1999
	17													28	61	1998
	18													27	59	1997
	19													26	57	1996
	20													25	55	1995
	21														53	1994
	22														51	1993
	23														49	1992
	24														47	1991
	25														45	1990
	26														43	1989
	27														41	1988
	28														39	1987
	29														37	1986
	30														35	1985
	31															1984

**\*2 - Video Tapes, VCR's**

**\*5 - Electric Gas Pumps, Passenger Vehicles, Electric Equipment, Security Systems, etc.**

**\*8 - Office Equipment, Signs, Tractor-Trailers, Fast-food Restaurants, Convenience Stores, Most Retail Business, etc.**

**\*10 - Mechanical Gas Pumps, Carwash Equipment, Some Retail Operations, etc.**

**\*12 - Forklifts, Pallet Trucks, Construction Equipment, etc.**

**\*15 - Industrial Equipment, Excavation Equipment, Commercial Airplanes, etc.**

**\*20 - Tanks, Piping, etc.;**

**\*30 - Sign Poles, Billboards**