



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	Year Acquired
Age															
1	40	78	83	85	87	89	90	91	92	93	94	95	96	97	2023
2	20	56	66	70	74	78	80	82	84	86	88	90	92	94	2022
3	10	35	49	55	61	67	70	73	76	79	82	85	88	91	2021
4		13	32	40	48	56	60	64	68	72	76	80	84	88	2020
5		10	15	25	35	45	50	55	60	65	70	75	80	85	2019
6			10	10	22	34	40	46	52	58	64	70	76	83	2018
7					10	23	30	37	44	51	58	65	72	81	2017
8						12	20	28	36	44	52	60	68	79	2016
9						10	10	19	28	37	46	55	64	77	2015
10								10	20	30	40	50	60	75	2014
11									12	23	34	45	56	73	2013
12									10	16	28	40	52	71	2012
13										10	22	35	48	69	2011
14											16	30	44	67	2010
15											10	25	40	65	2009
16												20	36	63	2008
17													32	61	2007
18													28	59	2006
19													27	57	2005
20													26	55	2004
21													25	53	2003
22														51	2002
23														49	2001
24														47	2000
25														45	1999
26														43	1998
27														41	1997
28														39	1996
29														37	1995
30														35	1994
31														33	1993

***3 – Computers**

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

***7 – Tractors, Tractor Trailers, etc.**

***8 - Office Equipment, Fast-food Restaurants, Convenience Stores, Most Retail Business, Security Systems, etc.**

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

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

***20 - Industrial Equipment, Excavation Equipment, Commercial Airplanes, Tanks, Piping, etc.**

***30 - Sign Poles, Billboards**