

**LUBBOCK CENTRAL APPRAISAL DISTRICT**

1/20/2012

**2012 CONDITION TABLE**

Economic Life		4 Year	5 Year	6 Year	7 Year	8 Year	9 Year	10 Year	12 Year
Year Acquired	Effective Age	Video Rental Equip.	Personal Computer Equip.	Computer Equip. <100,000.	Copiers & Fax Machines	Computerized Equip. >\$100,000	Furniture, Fixture, & Light Equip.	Car Wash Equip.	Heavy Equip.
2011	1	40%	70%	75%	75%	75%	90%	91%	90%
2010	2	20%	45%	50%	55%	60%	80%	82%	80%
2009	3	10%	20%	35%	40%	45%	70%	73%	70%
2008	4	5%	15%	25%	30%	35%	60%	64%	65%
2007	5	"	10%	15%	20%	25%	50%	55%	60%
2006	6	"	"	10%	15%	20%	40%	46%	55%
2005	7	"	"	"	10%	10%	30%	37%	45%
2004	8	"	"	"	"	5%	20%	28%	40%
2003	9	"	"	"	"	"	10%	19%	35%
2002	10	"	"	"	"	"	"	10%	30%
2001	11	"	"	"	"	"	"	"	25%
2000	12	"	"	"	"	"	"	"	20%
1999	13	"	"	"	"	"	"	"	"
1998	14	"	"	"	"	"	"	"	"
1997 & Prior	15 years & older	"	"	"	"	"	"	"	"

**NOTES**

1. Video tapes, DVD's and players should use the 4 year schedule.
2. CPU's, printers, monitors, desk top scanners & computer hardware should use the 5 year schedule.
3. Computerized medical and computerized industrial equipment costing less than \$100,000 individually, passenger vehicles, forklift batteries, and security systems should use the 6 year schedule.  
**Note: The appropriate NADA guide or Blue Book should be the first source used for vehicle valuation.**  
For cost information on equipment used for fuel dispensing, please review appendix L-2 of the State Comptroller of Public Accounts Field Appraiser's Guide.
4. Copiers, fax machines, mailing equipment, calculators, ATM equipment, and telephone equipment should use the 7 year schedule.
5. Large computerized medical equipment, computerized industrial equipment, and large main frame computers, costing over \$100,000.00 individually, all types of retail scanners, and POS equipment should use the 8 year schedule.
6. Office furniture, restaurant equipment, light equipment, small generators, tools, and testing equipment should use the 9 year schedule.
7. Non-computerized heavy industrial equipment, large trucks, fork lifts, pallet trucks, trailers, and construction equipment should use the 12 year schedule.
8. Sign poles and billboards should use the 30 year schedule and appendix L-4 of the Texas Comptroller of Public Accounts Field Appraiser's Guide.
9. Car wash equipment should use the 10 year schedule.

**NOTE: EACH ASSET SHOULD BE APPRAISED ON AN INDIVIDUAL BASIS. THE YEAR ACQUIRED MAY BE IRRELEVANT DUE TO THE EFFECTIVE AGE OF THE ASSET. FACTORS SHOWN ARE PERCENT GOOD INDICATORS.**