

LUBBOCK CENTRAL APPRAISAL DISTRICT
2017 CONDITION TABLE and PERCENT GOOD

Year Acquired	Effective Age	Economic Life Expectancy In Years and LCAD Classification					
		12	9	8	6	5	4
2016	1	90%	90%	75%	75%	75%	40%
2015	2	80%	80%	60%	50%	45%	20%
2014	3	70%	70%	45%	35%	20%	10%
2013	4	65%	60%	35%	25%	15%	5%
2012	5	60%	50%	25%	15%	10%	DVD & Video Rental Inventory Rental Linens Rental Uniforms
2011	6	55%	40%	20%	10%	Computers & Related (PC's, Mainframes, Servers, Scanners, Peripheral Equipment, & (POS) Equipment	
2010	7	45%	30%	10%	Passenger Autos & Trucks (< one ton) Security Systems Batteries & Chargers MRI's, CT Scanners, X-Ray Machines, & Other HI- Tech Medical Equipment		
2009	8	40%	20%	5%		Not CNC Equipment	
2008	9	35%	10%	Office Equipment & Electronics (Phones, Copiers, Faxes) ATM'S, Coin & Currency Counters CNC Equipment, Car Wash Eq. Electronic Meters, Monitors, & Test Equipment			
2007	10	30%	Furniture, Fixtures, Machinery & Equipment Signs, Leasholds, Forklifts Gas Pumps, Golf Carts Restaurant Equipment				
2006	11	25%					
2005	12	20%					
2004	13	Heavy Equipment Trucks, Trailers (> 1 Ton)					
2003	14						
2002 & Prior	15 years & older	Storage/ Fuel Tanks					

NOTES

1. Passenger vehicles should use the **6 year schedule**.
Note: The appropriate NADA guide or Blue Book should be the first source used for vehicle valuation.
2. Commercial Trucks and Trailers over one ton should use the **12 year schedule**.
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3. 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.

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.