



**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	*20	*20	*30	Yr Acq'd.	
Index	Age															
1.00	1	45	78	83	85	87	89	90	91	92	93	94	95	96	97	2015
1.016	2	25	56	66	70	74	78	80	82	84	86	88	90	92	94	2014
1.032	3	20	35	49	55	61	67	70	73	76	79	82	85	88	91	2013
1.069	4		20	32	40	48	56	60	64	68	72	76	80	84	88	2012
1.099	5			20	29	35	45	50	55	60	65	70	75	80	85	2011
1.12	6				20	26	34	40	46	52	58	64	70	76	83	2010
1.134	7					20	26	30	37	44	51	58	65	72	81	2009
1.207	8						20	20	28	36	44	52	60	68	79	2008
1.187	9							20	21	28	37	46	55	64	77	2007
1.252	10								20	22	30	40	50	60	75	2006
1.26	11									20	23	34	45	56	73	2005
	12										20	28	40	48	71	2004
	13											22	35	44	69	2003
	14											20	30	40	67	2002
	20												25	36	65	2001
	16													32	63	2000
	17													28	61	1999
	18													27	59	1998
	19													26	57	1997
	20													25	55	1996
	21														53	1995
	22														51	1994
	23														49	1993
	24														47	1992
	25														45	1991
	26														43	1990
	27														41	1989
	28														39	1988
	29														37	1987
	30														35	1986
	31															1985

**\*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.**

**\*20 - Industrial Equipment, Excavation Equipment, Commercial Airplanes, etc.**

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

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