

CLAY COUNTY APPRAISAL DISTRICT

2025 BPP DEPRECIATION SCHEDULE

EFFECTIVE		LIFE EXPECTANCY IN YEARS									
AGE	YEAR	3	5	8	10	12	14	15	20	25	40
1	2024	72%	84%	90%	92%	93%	94%	95%	96%	97%	98%
2	2023	44%	68%	80%	84%	87%	89%	89%	92%	94%	96%
3	2022	16%	51%	70%	76%	80%	83%	84%	88%	90%	94%
4	2021	10%	36%	61%	69%	74%	78%	79%	84%	87%	92%
5	2020	10%	21%	52%	61%	68%	72%	74%	81%	84%	90%
6	2019	10%	10%	42%	54%	62%	67%	69%	77%	81%	88%
7	2018	10%	10%	33%	47%	56%	62%	64%	73%	78%	86%
8	2017	10%	10%	25%	40%	50%	57%	60%	70%	76%	84%
9	2016	10%	10%	16%	33%	44%	52%	55%	67%	73%	82%
10	2015	10%	10%	12%	27%	39%	48%	51%	63%	70%	80%
11	2014	10%	10%	12%	21%	34%	44%	47%	60%	68%	78%
12	2013	10%	10%	12%	15%	29%	39%	44%	58%	66%	76%
13	2012	10%	10%	12%	14%	25%	35%	40%	55%	63%	74%
14	2011	10%	10%	12%	14%	20%	32%	36%	52%	61%	72%
15	2010	10%	10%	12%	14%	16%	28%	32%	49%	59%	70%
16	2009	10%	10%	12%	14%	14%	24%	29%	47%	57%	68%
17	2008	10%	10%	12%	14%	14%	20%	25%	44%	55%	66%
18	2007	10%	10%	12%	14%	14%	16%	22%	41%	52%	64%
19	2006	10%	10%	12%	14%	14%	15%	18%	39%	50%	62%
20	2005	10%	10%	12%	14%	14%	15%	15%	36%	48%	60%
21	2004	10%	10%	12%	14%	14%	15%	15%	34%	46%	58%
22	2003	10%	10%	12%	14%	14%	15%	15%	31%	44%	56%
23	2002	10%	10%	12%	14%	14%	15%	15%	29%	42%	54%
24	2001	10%	10%	12%	14%	14%	15%	15%	26%	40%	52%
25	2000	10%	10%	12%	14%	14%	15%	15%	24%	39%	50%
26	1999	10%	10%	12%	14%	14%	15%	15%	22%	37%	48%
27	1998	10%	10%	12%	14%	14%	15%	15%	20%	35%	46%
28	1997	10%	10%	12%	14%	14%	15%	15%	20%	33%	44%
29	1996	10%	10%	12%	14%	14%	15%	15%	20%	32%	42%
30	1995	10%	10%	12%	14%	14%	15%	15%	20%	30%	40%
31	1994	10%	10%	12%	14%	14%	15%	15%	20%	28%	38%
32	1993	10%	10%	12%	14%	14%	15%	15%	20%	27%	36%
33	1992	10%	10%	12%	14%	14%	15%	15%	20%	25%	34%
35	1986	10%	10%	11%	13%	14%	15%	15%	18%	23%	30%
40+	<u>MAL YEAR</u>	10%	10%	10%	12%	14%	14%	14%	15%	20%	20%

COMPUTER EQ
3 YR LIFE

COMMUNICATION EQ
8 YR LIFE

FURN., FIXT., & EQPMT.
10 YR LIFE

HEAVY EQPMT
12 YR LIFE

ASSETS ARE APPRAISED ON AN INDIVIDUAL BASIS- NORMAL YEAR LIFE MAY NOT APPLY IN ALL CASES