

Denton Central Appraisal District

2023

LIFE EXPECTANCY IN YEARS

YEAR	3**	4**	5**	6	8	10	12	15	20	30
	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*
2022	0.78	0.83	0.85	0.87	0.91	0.92	0.94	0.96	0.98	0.99
2021	0.56	0.66	0.70	0.74	0.82	0.84	0.88	0.90	0.95	0.95
2020	0.35	0.32	0.55	0.61	0.73	0.76	0.82	0.85	0.92	0.90
2019	0.20	0.20	0.40	0.48	0.64	0.68	0.76	0.80	0.89	0.85
2018		0.07	0.30	0.35	0.55	0.60	0.70	0.75	0.86	0.80
2017			0.20	0.25	0.46	0.52	0.64	0.70	0.83	0.75
2016				0.20	0.37	0.44	0.58	0.65	0.80	0.70
2015					0.28	0.37	0.52	0.60	0.77	0.65
2014					0.20	0.30	0.46	0.55	0.74	0.60
2013						0.25	0.40	0.50	0.71	0.55
2012						0.20	0.34	0.45	0.67	0.52
2011							0.28	0.40	0.62	0.50
2010							0.20	0.35	0.57	0.48
2009								0.30	0.52	0.46
2008								0.25	0.47	0.44
2007								0.20	0.42	0.42
2006									0.38	0.40
2005									0.34	0.38
2004									0.31	0.36
2003									0.28	0.34
2002									0.25	0.32
2001									0.20	0.30

LIFE EXPECTANCY GUIDELINES

	RENT TO OWN	PERSONAL	POS EQUIPMENT	OFFICE	TRACTOR/TRAILERS	MACHINERY &	CONSTRUCTION	STONE/BRICK	PRIVATE WATER	BILLBOARDS
	INVENTORY	COMPUTERS,		EQUIPMENT		EQUIPMENT	EQUIPMENT	MANUFACTURING	SYSTEMS	
		PRINTERS, &	SERVER &	(PRINTER, PHONE	APPLIANCES			EQUIPMENT		
	ARCADE	SCANNERS	MAINFRAME	FAX, ETC.)		FURNITURE &	BREWING &		RADIO OR	
	EQUIPMENT				FUEL DISPENSERS	FIXTURES	DISTILLING	CONCRETE	TELEVISION	
		LAPTOP &	LEASEHOLD	GOLF CARTS			EQUIPMENT	EQUIPMENT	TRANSMISSION	
	VIDEO GAMES	TABLETS	IMPROVEMENTS			MEDICAL/DENTAL			TOWERS	
				SECURITY		EQUIPMENT	COLD STORAGE	GRAIN PRODUCT		
	CELL PHONES		PASSENGER	SYSTEMS			& ICE MAKING	MFG. EQUIPMENT	STORAGE TANKS	
			VEHICLES			SIGNS	EQUIPMENT			
	VIDEO			LANDSCAPING					SAFES	
	MACHINES		HI-TECH	EQUIPMENT		CAR WASH				
			MEDICAL EQUIP.			EQUIPMENT				
				FORK LIFTS						
			VENDING							
			MACHINES							

*NOTE: *RCNLD (REPLACEMENT COST NEW LESS DEPRECIATION) PERCENTAGES INCLUDE INDEXING

**3,4 & 5 YEAR LIFE IS NOT INDEXED DUE TO RAPID OBSOLESCENCE

BPP Useful Life 2023

Aerospace Products (Airborne Vehicles & Component Parts)	10	Mining & Quarrying	10
Amusement & Theme Parks	12	Motion Picture & Television Production	12
Apparel & Fabricated Textile Mfg	8	Motor Vehicle & Parts Manufacturing	12
Appliances	8	Motor Vehicle & Parts Mfg (Special Tools)	3
Asphalt Plant	10	Musical Equipment	6
Automatic Car Wash	10	News Racks	5
Automatic Teller Machine	5	Office Furniture & Equipment	10
Automobile Repair Shops	10	Office Machines (Non-Computer Data handling)	6
Bakeries & Confectionery Products	12	Optical Lenses & Instruments Mfg	10
Barber & Beauty Shops	10	Paint & Varnish Manufacture/Paint Mixing Station	10
Batch Plants (Permanent)	15	Pallet Jack	6
Batch Plants (Portable)	12	Paper & Pulp Manufacturing	12
Batteries	4	Paving Contractors (Asphalt & Concrete)	8
Battery Chargers	5	Petroleum Refining	15
Billboards	30	Photo Finishing (Computerized Processing)	5
Billboards (Digital)	20	Photo Finishing	10
Brewery Equipment	12	Plasma Cutter	8
Brick Manufacture	15	Plastic & Plastic Products Manufacturing	10
Bucket Truck	8	Plastic Products Mfg (Special Tools)	4
Buildings (Moveable)	10	Playground Equipment (Large)	10
Bulbs (LED)	3	Pneumatics Systems (Bank-Pharmacy Drive thru)	10
Cable TV/Satellite Systems (One or Two Way Commun.)	10	Point of Sale Equip (Scanners, Registers, etc.)	5
Canneries & Frozen Food Production	12	Postage Machine	10
Cash Wraps	6	Printer (Large) i.e Zebra	6
Cellular Telephone	3	Printing & Publishing	10
Cement Truck	6	Private Water System	20
Chemical & Allied Production	10	Propane Conversion	8
Clay Products Mfg	15	Professional & Scientific instruments	10
Coffee Roaster (Industrial)	12	Projector	6
Cold Storage & Ice Making Equipment (Stand Alone Ice Machine)	15	Radio & Television, Broadcasting	6
Cold Storage Warehouse Equipment	10	Radio & Television, Manufacturing	10
Compressors	10	Radio or Television Transmitting Tower	20
Computers & Peripheral Equip (Software Exempt)	4	Radio Systems (Complete Two Way Systems)	8
Concrete & Concrete Products Mfg (Batch Plants)	15	Radio Systems (Radio only)	6
Condiments, Manufacturing & Processing	10	Recreation (Bowling, Billard, Pool, Min. Golf)	10
Construction Equipment (General) Ex. Bobcat Skid Steer	6	Rental – Furniture	3
Converted Paper, Paperboard & Pulp Products Mfg	10	Rental – Tools, Equipment, Etc	6
Copy Machine	6	Restaurant & Bar FF & ME	8
Costumes	8	Restaurant (Fast Food) FF & ME	8
Cranes/Hoists (Overhead)	12	Restaurant (Smallwares)	3
Currency Counter	6	Retail Trades, Fixtures & Equipment	10
Curing Light	10	Rubber Products Manufacturing	15
Dairy Products Manufacturing	12	Rubber Products Mfg (Special Tools)	4
Data Handling Equip-Typewriters,Calculators,Add Mach,Dupl. Eq.	6	Safe – Bank Vaults - Safe Deposit Box - Depository Chest	20
Digital Camera; Vehicle GPS; Rental DVD, VHS & Video Games	3	Safe - Undercounter	10
Dispensers – Cold Drinks	5	Satellite Dish & Related Electronic Equipment	10
Distilling	12	Scanner (Handheld)	5
Drilling/Field Services Equip (Oil & Gas)	6	Security Systems/Panic Alarms	6
Drones	6	Servers & Mainframes	5
Electrical Equipment Manufacturing	10	Service Establishment	10
Electronic Equipment Manufacturing	6	Service Station *	10
Emission Testing Equip; Comp Equip; Plastic Trash Containers	5	Shopping Carts	4
Exercise Equip (Electronic)	8	Signs (Trade-Non Billboard)	10
Exercise Equip (Free Weights)	10	Skates & Bowling Shoes	6

Fabricated Metal Products (Special Tools)	3	Soft Drink Manufacturing & Bottling	12
Fabricated Metal Products	12	Sound Systems, Speakers	6
Fax Machine	6	Stone Products Manufacturing	15
Floor Scrubber	8	Sugar & Sugar Products Manufacturing	20
Forklift, Bulldozer, Maintainer, Paving Equip etc.	6	Survey Equipment GPS & Monitor	10
Forklift Batteries	4	Tanning Machine	10
Freezer/Cooler	10	Telephone Station Equip (Private Branch Exc)	10
Glass/Fiberglass (Special Tools)	3	Telephone Systems (Business); Televisions	6
Glass/Fiberglass Manufacture & Products	15	Theater Equipment - All	10
Golf Carts; Segways; 4-Wheeler; Gator etc.	6	Timeclock	6
Grain & Grain Products Mfg (Flours, Cereals, Livestock Feed)	15	Tire Recapping	15
Hand Tools (Electrical & Manual)	5	Tools (Pneumatic/Power Tools)	8
Headsets	6	Tools, Dies, Molds	4
Health Club & Spas	10	Toys	5
Hospital Furnishings & Equipment	10	Tractors (John Deere, Kubota, ETC)	8
Hotel/Motel Furniture	10	Tradeshaw Booth	10
Inflatable Bounce House	6	Trailers (Including Semi-Trailers)	8
Jewelry, Musical Inst. Toys, Sport Goods, Office & Art Sup	12	Trash Compactors (Large) Ex. Roll Off Dumpsters	10
Jukebox	6	Trash Trucks	6
Key Making Machine	10	Vacuum	8
Ladders	10	Vehicles (Licensed) Passenger	5
Landscaping (Lawnmower Etc.)	6	Vehicles (Licensed) Commercial Trucks	8
Laundry Equipment (Coin Operated)	8	Vehicle Wraps	4
Laundry Equipment (Dry Cleaning)	10	Vending Machines	5
Law Library	5	Video Machines (Arcade & Rental Stores)	3
Leather & Leather Products	10	Video Tapes <60 days-50%, <1 yr-20%, >1 yr-10% or \$10 per tape	-
Machinery Mfg (Non-specific types)	10	Warehouse Equipment	10
Mannequins	4	Waste Reduction & Resource Recovery	10
Meat Packing	12	Wholesale Trade, Fixtures & Equipment	10
Medical Equipment (High Technology)	5	Wrecker	8
Medical/Dental Trade Equipment	10	Wood products & Furniture Manufacturing	10
Medical - Lab Equipment	6	X-Ray Machine	10
Metalworking Machinery Manufacturing/Welding Equip	10		
		*Tanks 20 yr	
		Pumps, Console: Computer, Electronic.....8 yr	