Business Personal Property Depreciation Schedule

2026 School District Property Value Study (SDPVS)

These tables are for use in the SDPVS. These tables are posted annually in March and are subject to change until the preliminary SDPVS findings are certified. Appraisal districts should develop independent schedules relevant to their local jurisdiction and the tax year for which they are appraising.

Year Acquired	PTAD 2 yr	PTAD 3 yr	PTAD 4 yr	PTAD 5 yr	PTAD 6 yr	PTAD 7 yr	PTAD 8 yr	PTAD 10 yr	PTAD 11 yr	PTAD 12 yr	PTAD 14 yr	PTAD 15 yr	PTAD 20 yr	PTAD 30 yr
2025	0.40	0.78	0.83	0.85	0.87	0.89	0.90	0.91	0.92	0.93	0.94	0.95	0.96	0.97
2024	0.20	0.56	0.66	0.70	0.74	0.78	0.80	0.82	0.84	0.86	0.88	0.90	0.92	0.94
2023	0.10	0.35	0.49	0.55	0.61	0.67	0.70	0.73	0.76	0.79	0.82	0.85	0.88	0.91
2022		0.13	0.32	0.40	0.48	0.56	0.60	0.64	0.68	0.72	0.76	0.80	0.84	0.88
2021		0.10	0.15	0.25	0.35	0.45	0.50	0.55	0.60	0.65	0.70	0.75	0.80	0.85
2020			0.10	0.10	0.22	0.34	0.40	0.46	0.52	0.58	0.64	0.70	0.76	0.83
2019					0.10	0.23	0.30	0.37	0.44	0.51	0.58	0.65	0.72	0.81
2018						0.12	0.20	0.28	0.36	0.44	0.52	0.60	0.68	0.79
2017						0.10	0.10	0.19	0.28	0.37	0.46	0.55	0.64	0.77
2016								0.10	0.20	0.30	0.40	0.50	0.60	0.75
2015									0.12	0.23	0.34	0.45	0.56	0.73
2014									0.10	0.16	0.28	0.40	0.52	0.71
2013										0.10	0.22	0.35	0.48	0.69
2012											0.16	0.30	0.44	0.67
2011											0.10	0.25	0.40	0.65
2010												0.20	0.36	0.63
2009													0.32	0.61
2008													0.28	0.59
2007													0.27	0.57
2006													0.26	0.55
2005													0.25	0.53
2004														0.51
2003														0.49
2002														0.47
2001														0.45
2000														0.43
1999														0.41
1998														0.39
1997														0.37
1996														0.35
1995														0.33