

**Larry Bartlett, JD, CFA - Volusia County Property Appraiser**  
**2019 Tangible Personal Property Present Worth Table**

		Economic Life of Personal Property												
		3	4*	4	5	6	7	8	9	10	11	12	15	20
<b>Year Property was Acquired</b>	<b>2018</b>	55%	80%	83%	85%	87%	89%	90%	91%	92%	93%	94%	95%	97%
	<b>2017</b>	36%	52%	65%	72%	76%	79%	82%	85%	87%	89%	90%	94%	96%
	<b>2016</b>	14%	37%	43%	55%	60%	66%	71%	76%	81%	83%	85%	90%	95%
	<b>2015</b>	12%	21%	24%	36%	43%	50%	57%	64%	70%	74%	77%	83%	90%
	<b>2014</b>	5%	11%	19%	24%	32%	39%	45%	54%	61%	65%	69%	77%	86%
	<b>2013</b>		5%	18%	19%	25%	30%	35%	44%	52%	58%	62%	73%	83%
	<b>2012</b>				18%	21%	25%	28%	36%	42%	49%	54%	67%	80%
	<b>2011</b>					20%	22%	24%	29%	33%	41%	48%	61%	78%
	<b>2010</b>						21%	22%	24%	27%	33%	40%	54%	72%
	<b>2009</b>							21%	22%	24%	28%	33%	49%	68%
	<b>2008</b>								21%	23%	26%	28%	43%	64%
	<b>2007</b>									22%	25%	27%	39%	62%
	<b>2006</b>										24%	26%	34%	58%
	<b>2005</b>											25%	32%	56%
	<b>2004</b>												29%	48%
	<b>2003</b>												28%	45%
	<b>2002</b>												27%	40%
	<b>2001</b>													36%
	<b>2000</b>													32%
<b>1999</b>													31%	
<b>1998</b>													30%	

*Equipment values tend to stabilize near the end of the normal life. At this point, condition and usage become more important than actual age.*

*These indexed rates are to be applied to the "Original Cost" of personal property.*

*\* - This column should be applied to computers & peripherals.*

**2019 Life Assignment Guide**

<b>4 Year Life</b>	<b>5 Year Life</b>	<b>5 Year Life Continued</b>	<b>6 Year Life</b>
CELL PHONES	ATM MACHINE	PALLETS/WOOD	AUDIO/VISIAL EQP
COMPUTERS	2 WAY RADIOS	RENTAL EQP	BACKHOES
COMPUTER PERIPHERALS	BOUNCE HOUSES	SMALL HAND TOOLS	BOBCATS
COMPUTER PRINTERS	DIGITAL CAMERA	TELEVISIONS	COPIERS
SCANNERS/FAX	DVD/BLUE RAY PLAYER	VIDEO GAME CONSOLES	CRANES
	DVDs	VR HEADSETS	CT SCAN EQP
	EDGERS/LEAF BLOWER EQP	WALK BEHIND MOWER	DIALYSIS EQP/MED EQP
	GOLF CARTS		DIGITAL PRINTERS/3D
	GPS UNITS		DRONES
	HANDHELD DEVICES		EXCAVATORS
	HOTEL FF-BEACHSIDE	<b>Unfactored 5 Year Life</b>	HEAVY CONSTRUCTION EQP
	MOLD/DIES/TOOLING	LEASEHOLD IMP	MRI/HI TECH MED EQP
	P.O.S.EQP		PHOTO LAB EQP
	PAGERS		RADIO/TV BROADCAST EQP
<b>7 Year Life</b>	<b>8 Year Life</b>	<b>9 Year Life</b>	<b>10 Year Life</b>
RESTAURANT (FAST FOOD)	DIGITAL BILLBOARDS	RETAIL TRADE FIX & EQP	ANTENNAS
RETAIL MISC	SECURITY/ALARM SYS	WHOLESALE FIX & EQP	APPLIANCES
	TELEPHONE/PBX EQP		BANK EQUIPMENT
			BARBER/BEAUTY SHOP EQP
			BOWLING ALLEY EQP
			CAR WASH EQP
<b>11 Year Life</b>	<b>12 Year Life</b>	<b>15 Year Life</b>	<b>10 Year Life</b>
PRINTING PRESS	FIBER OPTIC CABLE	SILOS	COMPRESSORS
	METALLIC CABLE	TANKS	DENTAL OFFICES
			DRYCLEANING EQP
			GENERATORS
<b>20 Year Life</b>			HOSPITAL FF& EQP
CELL TOWERS			LAUNDRY EQP
			MODULAR BLDG-LEASE
			MOTEL/HOTEL FF & EQP
			NON DIGITAL BILLBOARDS
			OFFICE FF & EQP
			SAFES
			RESTAURANT & BAR EQP
			SIGNAGE