

2026 DEPRECIATION GUIDELINE
GALVESTON CENTRAL APPRAISAL DISTRICT

[illegible]

GENERAL FURNITURE, FIXTURES, MACHINERY AND EQUIPMENT LIFE EXPECTANCIES

General FFM&E Life Expectancies	
ATM	5 Year Life
Billboards / Sign Poles	30 Year Life
Boat Docks - Floating	20 Year Life
Commercial Trucks (Not Passenger Vehicles)	8 Year Life
Convenience Stores	8 Year Life
Computers & Peripheral Equipment ONLY	2 Year Life
Dental Equipment	8 Year Life
Electric Equipment	5 Year Life
Excavation & Road Equipment	12 Year Life
Furniture & Fixtures	8 Year Life
Gas Tanks - Underground	20 Year Life
Industrial Equipment	15 Year Life
Inventories	100% Cost
Leasehold Improvements	6 Year Life
Light Duty Equipment	5 Year Life
Machinery & Equipment	10 Year Life
Mainframe Computers	5 Year Life

GENERAL FURNITURE, FIXTURES, MACHINERY AND EQUIPMENT LIFE EXPECTANCIES

General FFM&E Life Expectancies	
Medical Equipment	8 Year Life
Office Equipment	5 Year Life
Passenger Vehicles (taxi, bus, limo, etc.)	5 Year Life
POS Equipment	5 Year Life
Retail Business - most stores	8 Year Life
Restaurant Kitchen Equipment	8 Year Life
Security Systems	5 Year Life
Signs (not Billboards)	8 Year Life
Solar Energy Device	10 Year Life
Telecommunications Equipment	6 Year Life
Telephone Systems	5 Year Life
Towers	20 Year Life
Trailers	8 Year Life
Vending Equipment	6 Year Life
Vessels	See WC depreciation