TOM GREEN COUNTY APPRAISAL DISTRICT
COST INDEXING AND DEPRECIATION SCHEDULES
COMMERCIAL PERSONAL PROPERTY
2018

Effect Age In Years	Year	INDEXING Furn & Fixtures	INDEXING Mach & Equipt	TYPICAL LIFE EXPECTANCY 2 Yr Life	3 Yr Life	4 Yr Life	5 Yr Life	8 Yr Life	10 Yr Life	12 Yr Life	15 Yr Life	20 Yr Life
				PERCENTAGE GOOD								
1	2017	1.000	1.000	40	68	72	81	90	92	93	94	95
2	2016	1.024	1.028	20	44	55	66	80	82	86	88	90
3	2015	1.029	1.035	10	27	40	51	70	74	79	82	85
4	2014	1.029	1.019		10	28	38	60	66	72	76	80
5	2013	1.050	1.036			10	27	50	58	65	70	75
6	2012	1.055	1.043				10	40	50	58	64	70
7	2011	1.064	1.045					30	42	51	58	66
8	2010	1.100	1.094					20	34	44	52	62
9	2009	1.119	1.113					10	26	37	46	58
10	2008	1.102	1.071						18	30	40	54
11	2007	1.159	1.152						10	23	35	50
12	2006	1.176	1.172							16	30	46
13	2005	1.224	1.237							10	25	42
14	2004	1.274	1.291								20	38
15	2003	1.346	1.394								15	34
16	2002	1.381	1.438								10	30
17	2001	1.398	1.461									26
18	2000	1.404	1.464									22
19	1999	1.416	1.474									18
20	1998	1.439	1.494									14
21	1997	1.442	1.494									10
22	1996	1.453	1.508									
23	1995	1.470	1.528									
24	1994	1.494	1.554									
25	1993	1.537	1.615									
26	1992	1.576	1.655									
27	1991	1.600	1.680									
28	1990	1.614	1.694									
29	1989	1.638	1.730									
30	1988	1.678	1.778									

2 YR - VIDEO TAPES, DVDS
4 YR- FURNITURE/ELECTRONIC RENTAL EQUIP
5 YR - GAS PUMPS, ELECTRONIC EQUIP, SECURITY SYSTEM
5 YR - COPIERS,LANDSCAPE EQUIP,LEASEHOLD IMP
8 YR - OFFICE EQUIPMENT (telephone, calculator, etc.)
8 YR - RESTAURANT EQ, MEDICAL EQUIPMENT
10 YR - FURNITURE, FIXTURES, MACHINERY & EQUIPMENT
10 YR - ELECTRONIC SIGNS
12 YR - FORKLIFTS, PALLET TRUCKS, CONST EQUIPMENT
15 YR - INDUSTRIAL & EXCAVATION EQUIPMENT
20 YR - TANKS, PIPING, ETC.

COMPUTERS AND COMPUTER RELATED EQUIPMENT - "***NOT INDEXED***"

Effect Age In Years	Year			TYPICAL LIFE EXPECTANCY 5 Yr Life	8 Yr Life
1	2017	-	-	70	75
2	2016	-	-	45	60
3	2015	-	-	20	45
4	2014	-	-	15	35
5	2013	-	-	10	25
6	2012	-	-	5	20
7	2011	-	-		15
8	2010	-	-		10
9	2009	-	-		5
10	2008	-	-		

5 YR - PC COMPUTERS
8 YR - MAINFRAME COMPUTERS