

TOM GREEN COUNTY APPRAISAL DISTRICT  
 COST INDEXING AND DEPRECIATION SCHEDULES  
 COMMERCIAL PERSONAL PROPERTY  
 2019

Effect	X	INDEXING		X	TYPICAL LIFE EXPECTANCY										
		Age In	Year		Furn & Fixtures	Mach & Equip	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
1	X	2018	X	1.000	1.000	X	40	68	72	81	90	92	93	94	95
2	X	2017	X	1.040	1.050	X	20	44	55	66	80	82	86	88	90
3	X	2016	X	1.065	1.079	X	10	27	40	51	70	74	79	82	85
4	X	2015	X	1.070	1.086	X		10	28	38	60	66	72	76	80
5	X	2014	X	1.070	1.069	X			10	27	50	58	65	70	75
6	X	2013	X	1.092	1.088	X				10	40	50	58	64	70
7	X	2012	X	1.097	1.095	X					30	42	51	58	66
8	X	2011	X	1.107	1.096	X					20	34	44	52	62
9	X	2010	X	1.144	1.148	X					10	26	37	46	58
10	X	2009	X	1.163	1.168	X						18	30	40	54
11	X	2008	X	1.145	1.124	X						10	23	35	50
12	X	2007	X	1.205	1.210	X							16	30	46
13	X	2006	X	1.222	1.230	X							10	25	42
14	X	2005	X	1.273	1.298	X								20	38
15	X	2004	X	1.324	1.355	X								15	34
16	X	2003	X	1.400	1.463	X								10	30
17	X	2002	X	1.436	1.509	X									26
18	X	2001	X	1.454	1.534	X									22
19	X	2000	X	1.460	1.537	X									18
20	X	1999	X	1.472	1.547	X									14
21	X	1998	X	1.496	1.568	X									10
22	X	1997	X	1.499	1.568	X									
23	X	1996	X	1.511	1.583	X									
24	X	1995	X	1.529	1.604	X									
25	X	1994	X	1.553	1.632	X									
26	X	1993	X	1.599	1.695	X									
27	X	1992	X	1.639	1.737	X									
28	X	1991	X	1.663	1.763	X									
29	X	1990	X	1.678	1.778	X									
30	X	1989	X	1.703	1.816	X									

PERCENTAGE GOOD

- 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	X	INDEXING		X	TYPICAL LIFE EXPECTANCY		
		Age In	Year		5 Yr Life	8 Yr Life	
1	X	2018	X	-	-	X	
2	X	2017	X	-	-	X	
3	X	2016	X	-	-	X	
4	X	2015	X	-	-	X	
5	X	2014	X	-	-	X	
6	X	2013	X	-	-	X	
7	X	2012	X	-	-	X	
8	X	2011	X	-	-	X	
9	X	2010	X	-	-	X	
10	X	2009	X	-	-	X	

5 YR - PC COMPUTERS

8 YR - MAINFRAME COMPUTERS