TOM GREEN COUNTY APPRAISAL DISTRICT
COST INDEXING AND DEPRECIATION SCHEDULES
COMMERCIAL PERSONAL PROPERTY
2020

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	2019	1.000	1.000	40	68	72	81	90	92	93	94	95
2	2018	1.013	1.002	20	44	55	66	80	82	86	88	90
3	2017	1.053	1.052	10	27	40	51	70	74	79	82	85
4	2016	1.079	1.081		10	28	38	60	66	72	76	80
5	2015	1.084	1.089			10	27	50	58	65	70	75
6	2014	1.084	1.072				10	40	50	58	64	70
7	2013	1.106	1.090					30	42	51	58	66
8	2012	1.111	1.098					20	34	44	52	62
9	2011	1.121	1.099					10	26	37	46	58
10	2010	1.159	1.151						18	30	40	54
11	2009	1.178	1.170						10	23	35	50
12	2008	1.160	1.126							16	30	46
13	2007	1.220	1.212							10	25	42
14	2006	1.238	1.233								20	38
15	2005	1.290	1.301								15	34
16	2004	1.341	1.358								10	30
17	2003	1.418	1.466									26
18	2002	1.455	1.513									22
19	2001	1.473	1.537									18
20	2000	1.479	1.540									14
21	1999	1.491	1.551									10
22	1998	1.516	1.572									
23	1997	1.519	1.572									
24	1996	1.531	1.587									
25	1995	1.549	1.607									
26	1994	1.574	1.635									
27	1993	1.619	1.698									
28	1992	1.660	1.742									
29	1991	1.685	1.767									
30	1990	1.700	1.782									

2 YR - VIDEO TAPES, DVDS
3 YR- FURNITURE/ELECTRONIC RENTAL EQUIP
4 YR- MACHINERY/EQUIP(TIRES) 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	INDEXING		TYPICAL LIFE EXPECTANCY 5 Yr Life	8 Yr Life
1	2019	-	-	70	75
2	2018	-	-	45	60
3	2017	-	-	20	45
4	2016	-	-	15	35
5	2015	-	-	10	25
6	2014	-	-	5	20
7	2013	-	-		15
8	2012	-	-		10
9	2011	-	-		5
10	2010	-	-		

5 YR - PC COMPUTERS
8 YR - MAINFRAME COMPUTERS