TOM GREEN COUNTY APPRAISAL DISTRICT
COST INDEXING AND DEPRECIATION SCHEDULES
COMMERCIAL PERSONAL PROPERTY
2022

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	2021	1.000	1.000	40	78	83	85	90	91	93	95	96
2	2020	1.068	1.083	20	56	66	70	80	82	86	90	92
3	2019	1.080	1.080	10	35	49	55	70	73	79	85	88
4	2018	1.115	1.119		13	32	40	60	64	72	80	84
5	2017	1.147	1.158		10	15	25	50	55	65	75	80
6	2016	1.165	1.183			10	10	40	46	58	70	76
7	2015	1.165	1.167					30	37	51	65	72
8	2014	1.180	1.173					20	28	44	60	68
9	2013	1.194	1.186					10	19	37	55	64
10	2012	1.197	1.186						10	30	50	60
11	2011	1.225	1.222							23	45	56
12	2010	1.256	1.263							16	40	52
13	2009	1.253	1.239							10	35	48
14	2008	1.288	1.286								30	44
15	2007	1.330	1.335								25	40
16	2006	1.385	1.409								20	36
17	2005	1.441	1.471								15	32
18	2004	1.523	1.588								10	28
19	2003	1.582	1.665									27
20	2002	1.588	1.665									26
21	2001	1.602	1.668									25
22	2000	1.628	1.680									20
23	1999	1.631	1.703									18
24	1998	1.644	1.703									16
25	1997	1.663	1.719									12
26	1996	1.690	1.741									10
27	1995	1.739	1.771									
28	1994	1.783	1.840									
29	1993	1.810	1.886									
30	1992	1.826	1.914									

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
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	2021	-	-	70	75
2	2020	-	-	45	60
3	2019	-	-	20	45
4	2018	-	-	15	35
5	2017	-	-	10	25
6	2016	-	-	5	20
7	2015	-	-		15
8	2014	-	-		10
9	2013	-	-		5
10	2012	-	-		

5 YR - PC COMPUTERS
8 YR - MAINFRAME COMPUTERS