

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

2024

Effect Age In Years	Year	INDEXING		TYPICAL LIFE EXPECTANCY									
		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	
PERCENTAGE GOOD													
1	2023	1.000	1.000	40	78	83	85	90	91	93	95	96	
2	2022	1.027	1.003	20	56	66	70	80	82	86	90	92	
3	2021	1.184	1.196	10	35	49	55	70	73	79	85	88	
4	2020	1.265	1.295		13	32	40	60	64	72	80	84	
5	2019	1.279	1.291		10	15	25	50	55	65	75	80	
6	2018	1.320	1.339			10	10	40	46	58	70	76	
7	2017	1.358	1.385					30	37	51	65	72	
8	2016	1.380	1.415					20	28	44	60	68	
9	2015	1.379	1.396					10	19	37	55	64	
10	2014	1.397	1.403						10	30	50	60	
11	2013	1.413	1.419							23	45	56	
12	2012	1.417	1.418							16	40	52	
13	2011	1.450	1.461							10	35	48	
14	2010	1.487	1.511								30	44	
15	2009	1.483	1.482								25	40	
16	2008	1.525	1.538								20	36	
17	2007	1.575	1.597								15	32	
18	2006	1.640	1.686								10	28	
19	2005	1.803	1.760									27	
20	2004	1.803	1.900									26	
21	2003	1.873	1.992									25	
22	2002	1.873	1.992									20	
23	2001	1.896	1.996									18	
24	2000	1.896	2.009									16	
25	1999	1.931	2.037									12	
26	1998	1.931	0.000									10	
												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	5 YR - PC COMPUTERS	8 YR - MAINFRAME COMPUTERS	
1	2023	-	-	70	75	
2	2022	-	-	45	60	
3	2021	-	-	20	45	
4	2020	-	-	15	35	
5	2019	-	-	10	25	
6	2018	-	-	5	20	
7	2017	-	-		15	
8	2016	-	-		10	
9	2015	-	-		5	
10	2014	-	-		5	