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

2025

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	2024	1.000	1.000	40	78	83	85	90	91	93	95	96
2	2023	1.010	1.017	20	56	66	70	80	82	86	90	92
3	2022	1.038	1.020	10	35	49	55	70	73	79	85	88
4	2021	1.197	1.216		13	32	40	60	64	72	80	84
5	2020	1.278	1.317		10	15	25	50	55	65	75	80
6	2019	1.292	1.313			10	10	40	46	58	70	76
7	2018	1.334	1.361					30	37	51	65	72
8	2017	1.372	1.408					20	28	44	60	68
9	2016	1.395	1.439					10	19	37	55	64
10	2015	1.393	1.420						10	30	50	60
11	2014	1.411	1.426							23	45	56
12	2013	1.428	1.442							16	40	52
13	2012	1.432	1.442							10	35	48
14	2011	1.465	1.486								30	44
15	2010	1.503	1.537								25	40
16	2009	1.503	1.537								20	36
17	2008	1.541	1.564								15	32
18	2007	1.591	1.624								10	28
19	2006	1.657	1.714									27
20	2005	1.822	1.789									26
21	2004	1.822	1.931									25
22	2003	1.893	1.931									20
23	2002	1.893	2.026									18
24	2001	1.916	2.026									16
25	2000	1.916	2.043									12
26	1999	1.952	2.071									10

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	2024	-	-	70	75
2	2023	-	-	45	60
3	2022	-	-	20	45
4	2021	-	-	15	35
5	2020	-	-	10	25
6	2019	-	-	5	20
7	2018	-	-		15
8	2017	-	-		10
9	2016	-	-		5
10	2015	-	-		5

5 YR - PC COMPUTERS
8 YR - MAINFRAME COMPUTERS