

TOM GREEN COUNTY APPRAISAL DISTRICT  
 COST INDEXING AND DEPRECIATION SCHEDULES  
 COMMERCIAL PERSONAL PROPERTY  
 2021

Effect Age In Years	X	Year	INDEXING		TYPICAL LIFE EXPECTANCY										
			Furn & X Fixtures	Mach & X Equipt	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		
			X	X	X	X	X	X	X	X	X	X	X		
PERCENTAGE GOOD															
1	X	2020	X	1.000	1.000	X	40	68	72	81	90	92	93	94	95
2	X	2019	X	1.025	1.011	X	20	44	55	66	80	82	86	88	90
3	X	2018	X	1.038	1.013	X	10	27	40	51	70	74	79	82	85
4	X	2017	X	1.080	1.063	X		10	28	38	60	66	72	76	80
5	X	2016	X	1.106	1.093	X			10	27	50	58	65	70	75
6	X	2015	X	1.111	1.100	X				10	40	50	58	64	70
7	X	2014	X	1.111	1.083	X					30	42	51	58	66
8	X	2013	X	1.133	1.102	X					20	34	44	52	62
9	X	2012	X	1.138	1.109	X					10	26	37	46	58
10	X	2011	X	1.149	1.110	X						18	30	40	54
11	X	2010	X	1.188	1.163	X						10	23	35	50
12	X	2009	X	1.208	1.183	X							16	30	46
13	X	2008	X	1.189	1.138	X							10	25	42
14	X	2007	X	1.251	1.225	X								20	38
15	X	2006	X	1.269	1.246	X								15	34
16	X	2005	X	1.322	1.315	X								10	30
17	X	2004	X	1.375	1.373	X			2 YR - VIDEO TAPES, DVDS						26
18	X	2003	X	1.453	1.482	X			3 YR- FURNITURE/ELECTRONIC RENTAL EQUIP						22
19	X	2002	X	1.491	1.528	X			4 YR- MACHINERY/EQUIP(TIRES) RENTAL EQUIP						18
20	X	2001	X	1.510	1.554	X			5 YR - GAS PUMPS, ELECTRONIC EQUIP, SECURITY SYSTEM						14
21	X	2000	X	1.515	1.557	X			5 YR - COPIERS, LANDSCAPE EQUIP, LEASEHOLD IMP						10
22	X	1999	X	1.528	1.567	X			8 YR - OFFICE EQUIPMENT (telephone, calculator, etc.)						
23	X	1998	X	1.553	1.589	X			8 YR - RESTAURANT EQ, MEDICAL EQUIPMENT						
24	X	1997	X	1.557	1.588	X			10 YR - FURNITURE, FIXTURES, MACHINERY & EQUIPMENT						
25	X	1996	X	1.569	1.604	X			10 YR - ELECTRONIC SIGNS						
26	X	1995	X	1.587	1.624	X			12 YR - FORKLIFTS, PALLET TRUCKS, CONST EQUIPMENT						
27	X	1994	X	1.613	1.653	X									
28	X	1993	X	1.660	1.716	X			15 YR - INDUSTRIAL & EXCAVATION EQUIPMENT						
29	X	1992	X	1.701	1.760	X									
30	X	1991	X	1.727	1.785	X			20 YR - TANKS, PIPING, ETC.						

COMPUTERS AND COMPUTER RELATED EQUIPMENT - "**NOT INDEXED**"

Effect Age In Years	X	Year	INDEXING		TYPICAL LIFE EXPECTANCY				
			Furn & X Fixtures	Mach & X Equipt	5 Yr Life	8 Yr Life			
			X	X	X	X			
1	X	2020	X	-	-	X	70	75	5 YR - PC COMPUTERS
2	X	2019	X	-	-	X	45	60	8 YR - MAINFRAME COMPUTERS
3	X	2018	X	-	-	X	20	45	
4	X	2017	X	-	-	X	15	35	
5	X	2016	X	-	-	X	10	25	
6	X	2015	X	-	-	X	5	20	
7	X	2014	X	-	-	X		15	
8	X	2013	X	-	-	X		10	
9	X	2012	X	-	-	X		5	
10	X	2011	X	-	-	X			