

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 & 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 |
| | | | | 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 |

- 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 | 2023 | - | - | 70 | 75 | 5 YR - PC COMPUTERS |
| 2 | 2022 | - | - | 45 | 60 | 8 YR - MAINFRAME COMPUTERS |
| 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 | |