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

2026

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	2025	1.000	1.000	40	78	83	85	90	91	93	95	96
2	2024	1.034	1.030	20	56	66	70	80	82	86	90	92
3	2023	1.045	1.048	10	35	49	55	70	73	79	85	88
4	2022	1.073	1.051		13	32	40	60	64	72	80	84
5	2021	1.237	1.253		10	15	25	50	55	65	75	80
6	2020	1.321	1.357			10	10	40	46	58	70	76
7	2019	1.336	1.353					30	37	51	65	72
8	2018	1.379	1.403					20	28	44	60	68
9	2017	1.419	1.451					10	19	37	55	64
10	2016	1.442	1.483						10	30	50	60
11	2015	1.441	1.463							23	45	56
12	2014	1.459	1.470							16	40	52
13	2013	1.477	1.486							10	35	48
14	2012	1.481	1.486								30	44
15	2011	1.515	1.531								25	40
16	2010	1.554	1.583								20	36
17	2009	1.554	1.583								15	32
18	2008	1.593	1.611								10	28
19	2007	1.645	1.674									27
20	2006	1.713	1.766									26
21	2005	1.884	1.844									25
22	2004	1.884	1.992									20
23	2003	1.957	1.992									18
24	2002	1.957	2.087									16
25	2001	1.981	2.087									12
26	2000	1.981	2.105									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	2025	-	-	70	75
2	2024	-	-	45	60
3	2023	-	-	20	45
4	2022	-	-	15	35
5	2021	-	-	10	25
6	2020	-	-	5	20
7	2019	-	-		15
8	2018	-	-		10
9	2017	-	-		5
10	2016	-	-		5

5 YR - PC COMPUTERS

8 YR - MAINFRAME COMPUTERS