



**KAUFMAN COUNTY APPRAISAL DISTRICT
BUSINESS PERSONAL PROPERTY
2019 CONSOLIDATED COST INDEX & DEPRECIATION SCHEDULE**

YEAR IN SERVICE	AGE IN YEARS	PERSONAL COMPUTER ELECTRONIC EQP	LIGHT VEHICLES	MID-RANGE OFFICE EQUIP COPIERS	HEAVY CONSTRUCTION EQUIPMENT	FURNITURE FIXTURES	MACH & EQUIPMENT TRAILERS HEAVY VEHICLES	INDUSTRIAL MACH & EQP SIGNAGE FUEL TANKS		
		3 YR LIFE	5 YR LIFE	5 YR LIFE	6 YR LIFE	8 YR LIFE	10 YR LIFE	12 YR LIFE	15 YR LIFE	20 YR LIFE
2018	1	67%	80%	80%	85%	88%	90%	92%	93%	95%
2017	2	44%	64%	64%	71%	77%	81%	84%	87%	90%
2016	3	30%	51%	51%	57%	67%	73%	77%	81%	86%
2015	4	10%	41%	41%	41%	59%	66%	71%	76%	81%
2014	5	10%	33%	33%	30%	51%	59%	65%	71%	77%
2013	6	10%	20%	10%	14%	45%	53%	59%	66%	74%
2012	7	10%	20%	10%	14%	39%	48%	54%	62%	70%
2011	8	10%	20%	10%	14%	34%	43%	50%	58%	66%
2010	9	10%	20%	10%	14%	20%	36%	46%	54%	63%
2009	10	10%	20%	10%	14%	20%	29%	42%	50%	60%
2008	11	10%	20%	10%	14%	20%	20%	38%	47%	57%
2007	12	10%	20%	10%	14%	20%	20%	35%	44%	54%
2006	13	10%	20%	10%	14%	20%	20%	30%	41%	51%
2005	14	10%	20%	10%	14%	20%	20%	30%	38%	49%
2004	15	10%	20%	10%	14%	20%	20%	30%	36%	46%
2003	16	10%	20%	10%	14%	20%	20%	30%	30%	44%
2002	17	10%	20%	10%	14%	20%	20%	30%	30%	42%
2001	18	10%	20%	10%	14%	20%	20%	30%	30%	40%
2000	19	10%	20%	10%	14%	20%	20%	30%	30%	38%
1999	20	10%	20%	10%	14%	20%	20%	30%	30%	36%
1998	21	10%	20%	10%	14%	20%	20%	30%	30%	30%
1997	22	10%	20%	10%	14%	20%	20%	30%	30%	30%

*The original cost is multiplied by the Present Value Factor (PVF) for the acquisition year to arrive at a calculated value for this category

Market Value Estimate = PVF X HISTORICAL/ACQUISITION COST