



**KAUFMAN CENTRAL APPRAISAL DISTRICT  
BUSINESS PERSONAL PROPERTY  
2023 CONSOLIDATED COST INDEX & DEPRECIATION SCHEDULE**

YEAR IN SERVICE	AGE IN YEARS	4 YR LIFE	5 YR LIFE	6 YR LIFE	8 YR LIFE	10 YR LIFE	12 YR LIFE	15 YR LIFE	20 YR LIFE	30 YR LIFE
2022	1	75%	83%	85%	89%	92%	94%	95%	97%	99%
2021	2	54%	68%	71%	79%	84%	88%	90%	93%	99%
2020	3	31%	53%	64%	68%	75%	81%	84%	90%	98%
2019	4	20%	35%	52%	59%	67%	73%	78%	86%	97%
2018	5	10%	24%	41%	51%	60%	66%	72%	79%	96%
2017	6		12%	29%	45%	53%	59%	67%	75%	95%
2016	7			20%	39%	48%	54%	62%	71%	94%
2015	8				34%	43%	50%	58%	66%	94%
2014	9				20%	36%	46%	54%	63%	93%
2013	10					29%	42%	50%	60%	93%
2012	11					20%	38%	47%	57%	92%
2011	12						35%	44%	54%	92%
2010	13						28%	41%	51%	91%
2009	14							38%	49%	91%
2008	15							36%	46%	90%
2007	16							30%	44%	89%
2006	17								42%	86%
2005	18								40%	82%
2004	19								38%	78%
2003	20								35%	74%
2002	21								33%	74%
2001	22									64%
2000-1998	23-24									58%
1997-1996	25-26									50%
1995-1994	27-28									42%
1993-1992	29-30									40%
1991-prior	>30									35%

\*Historical/Acquisition Cost X PVF = Market Value Estimate

**Typical Life Expectancies \*\***

4 - Computers, Electronic Equipment (Does not include Software)	10 -Machine & Equip, Heavy Vehcles, Trailers	30- Sign Poles, Billboards
5 - Midrange office equipment, Fax, Copiers, POS, Printers	10- Auto Repair,Pumps, Carwash, Leasehold	Inventory- 100% Original Cost
6 - Passenger Vehcles, Light Duty Trucks (3/4 ton or less)	12-15 Industrial Mach & Equip,Forklifts,Const.Equip	Supplies - 100% Original Cost
8 - Furniture& Fixtures, Medical/Dental Equip, ATM, Vending	20- Tanks, Towers, Vaults	Work In Progress - 100% Cost

\*\*Year Life Expectancies for specific assets may be modified to reflect actual asset life and/or utilization