



**KAUFMAN CENTRAL APPRAISAL DISTRICT
BUSINESS PERSONAL PROPERTY
2026 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
2025	1	78%	85%	88%	91%	93%	95%	97%	98%	99%
2024	2	54%	71%	76%	81%	87%	90%	92%	95%	99%
2023	3	31%	58%	62%	72%	77%	84%	85%	90%	98%
2022	4	20%	41%	50%	64%	68%	75%	78%	86%	97%
2021	5	10%	28%	40%	58%	62%	68%	72%	79%	96%
2020	6		12%	28%	46%	54%	61%	67%	75%	95%
2019	7			20%	39%	49%	55%	62%	71%	94%
2018	8				34%	43%	51%	58%	66%	94%
2017	9				20%	36%	47%	54%	63%	93%
2016	10					29%	42%	50%	60%	93%
2015	11					20%	38%	47%	57%	92%
2014	12						35%	44%	54%	92%
2013	13						28%	41%	51%	91%
2012	14							38%	49%	91%
2011	15							36%	46%	90%
2010	16							30%	44%	89%
2009	17								42%	86%
2008	18								40%	82%
2007	19								38%	78%
2006	20								35%	74%
2005	21								33%	74%
2004	22									64%
2003-2002	23-24									58%
2001-2000	25-26									50%
1999-1998	27-28									42%
1997-1996	29-30									40%
1995-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