

**HILL COUNTY APPRAISAL DISTRICT
BUSINESS PERSONAL PROPERTY
2023 DEPRECIATION SCHEDULE WORKSHEET**

YEAR ACQUIRED	INDEX FACTOR	COMPUTERS	5 YEARS		6 YEARS		8 YEARS		10 YEARS		12 YEARS		15 YEARS		20 YEARS		
			% GD	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF	%GD	PVF
2022	1.000	78%	85%	85%	87%	87%	90%	90%	91%	91%	93%	93%	95%	95%	96%	96%	
2021	1.020	56%	70%	71%	74%	75%	80%	82%	82%	84%	86%	88%	90%	92%	92%	94%	
2020	1.030	35%	55%	57%	61%	63%	70%	72%	73%	75%	79%	81%	85%	88%	88%	91%	
2019	1.060	13%	40%	42%	48%	51%	60%	64%	64%	68%	72%	76%	80%	85%	84%	89%	
2018	1.100	10%	25%	28%	35%	39%	50%	55%	55%	61%	65%	72%	75%	83%	80%	88%	
2017	1.115	Personal Computers & Laptops	10%	11%	22%	25%	40%	45%	46%	51%	58%	65%	70%	78%	76%	85%	
2016	1.150		10%	12%	10%	12%	30%	35%	37%	43%	51%	59%	65%	75%	72%	83%	
2015	1.200		Mainframe Computers	10%	12%	20%	24%	28%	34%	44%	53%	60%	72%	68%	82%		
2014	1.230			10%	12%	19%	23%	37%	46%	55%	68%	64%	79%				
2013	1.293		Cable & Other Parts Needed to Install Computers	Small Printers & Scanners	Electric Equipment	Office Equipment Phones, Fax Copiers	Convenience Stores	10%	13%	10%	13%	30%	39%	50%	65%	60%	78%
2012	1.305							10%	13%	23%	30%	45%	59%	56%	73%		
2011	1.326		Computer Related Hardware	POS Equipment	Automotive Repair	Medical & Dental Equipment	Furniture & Fixtures (all)	10%	13%	16%	21%	40%	53%	52%	69%		
2010	1.346							10%	14%	30%	42%	44%	61%				
2009	1.394		Heavy Machinery & Equipment	Passenger Vehicles	Restaurant Equipment	Retail Business	Signs (not billboards)	25%	36%	40%	57%						
2008	1.434							20%	29%	36%	53%						
2007	1.461	Trailers	Manufacturing & Industrial Equipment	20%	30%	32%	47%										
2006	1.479			28%	42%												
2005	1.509	Batch Plants	27%	42%													
2004	1.549		Concrete Equipment	26%	42%												
2003	1.632			Fuel Tanks	25%	43%											
2002	1.702		25%		43%												
2001	1.727																

The original cost is multiplied by the Present Value Factor (PVF) for the acquisition year to arrive at a calculated value for that category.
MARKET VALUE ESTIMATE = PVF x HISTORICAL COST