

**HILL COUNTY APPRAISAL DISTRICT
BUSINESS PERSONAL PROPERTY
2024 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	
2023	1.000	78%	85%	85%	87%	87%	90%	90%	91%	91%	93%	93%	95%	95%	96%	96%		
2022	1.020	56%	70%	71%	74%	75%	80%	82%	82%	84%	86%	88%	90%	92%	92%	94%		
2021	1.030	35%	55%	57%	61%	63%	70%	72%	73%	75%	79%	81%	85%	88%	88%	91%		
2020	1.060	13%	40%	42%	48%	51%	60%	64%	64%	68%	72%	76%	80%	85%	84%	89%		
2019	1.100	10%	25%	28%	35%	39%	50%	55%	55%	61%	65%	72%	75%	83%	80%	88%		
2018	1.115	Personal Computers & Laptops	10%	11%	22%	25%	40%	45%	46%	51%	58%	65%	70%	78%	76%	85%		
2017	1.150		10%	12%	10%	12%	30%	35%	37%	43%	51%	59%	65%	75%	72%	83%		
2016	1.200		Mainframe Computers	10%	12%	20%	24%	28%	34%	44%	53%	60%	72%	68%	82%			
2015	1.230			10%	12%	19%	23%	37%	46%	55%	68%	64%	79%					
2014	1.293		Cable & Other Parts Needed to Install Computers	Small Printers & Scanners	Electric Equipment	Office Equipment	Phones, Fax Copiers	Convenience Stores	Automotive Repair	Furniture & Fixtures (all)	Signs (not billboards)	Heavy Machinery & Equipment	Trailers	Manufacturing & Industrial Equipment	60%	65%	60%	78%
2013	1.305														10%	13%	10%	13%
2012	1.326		10%	13%	23%	30%	45%	59%	56%	73%								
2011	1.346		10%	13%	16%	21%	40%	53%	52%	69%								
2010	1.394		25%	36%	40%	57%												
2009	1.434		20%	29%	36%	53%												
2008	1.461	20%	30%	32%	47%													
2007	1.479	28%	42%															
2006	1.509	27%	42%															
2005	1.549	26%	42%															
2004	1.632	25%	43%															
2003	1.702	25%	43%															
2002	1.727																	
<p>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</p>																		