

HILL COUNTY APPRAISAL DISTRICT BUSINESS PERSONAL PROPERTY 2025 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		
2024	1.000	78%	85%	85%	87%	87%	90%	90%	91%	91%	93%	93%	95%	95%	96%	96%		
2023	1.020	56%	70%	71%	74%	75%	80%	82%	82%	84%	86%	88%	90%	92%	92%	94%		
2022	1.030	35%	55%	57%	61%	63%	70%	72%	73%	75%	79%	81%	85%	88%	88%	91%		
2021	1.060	13%	40%	42%	48%	51%	60%	64%	64%	68%	72%	76%	80%	85%	84%	89%		
2020	1.100	10%	25%	28%	35%	39%	50%	55%	55%	61%	65%	72%	75%	83%	80%	88%		
2019	1.115	Personal Computers & Laptops	10%	11%	22%	25%	40%	45%	46%	51%	58%	65%	70%	78%	76%	85%		
2018	1.150		10%	12%	10%	12%	30%	35%	37%	43%	51%	59%	65%	75%	72%	83%		
2017	1.200		Mainframe Computers			10%	12%	20%	24%	28%	34%	44%	53%	60%	72%	68%	82%	
2016	1.230			Electric Equipment			10%	12%	19%	23%	37%	46%	55%	68%	64%	79%		
2015	1.293						10%	13%	10%	13%	30%	39%	50%	65%	60%	78%		
2014	1.305			Small Printers & Scanners							10%	13%	23%	30%	45%	59%	56%	73%
2013	1.326		Office Equipment								10%	13%	16%	21%	40%	53%	52%	69%
2012	1.346												10%	13%	35%	47%	48%	65%
2011	1.394		Cable & Other Parts Needed to Install Computers												30%	42%	44%	61%
2010	1.434													25%	36%	40%	57%	
2009	1.461	Computer Related Hardware											20%	29%	36%	53%		
2008	1.479												20%	30%	32%	47%		
2007	1.509														28%	42%		
2006	1.549														27%	42%		
2005	1.632														26%	42%		
2004	1.702														25%	43%		
2003	1.727														25%	43%		
																Batch Plants		
															Billboards			
															Concrete Equipment			
															Fuel Tanks			
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																		