

**DENTON CENTRAL APPRAISAL DISTRICT
2021 CONSOLIDATED COST INDEX AND
DEPRECIATION SCHEDULE
FIXTURES AND EQUIPMENT**

ACQUI- SITION YEAR	NORMAL USEFUL LIFE-YEARS										
	3	4	5	6	8	10	12	15	18	20	30
2020	76	82	88	90	93	95	97	97	98	99	99
2019	50	67	77	82	87	90	93	96	97	98	99
2018	29	47	61	69	78	85	89	93	96	97	98
2017	20	35	42	50	65	80	84	90	95	96	97
2016		20	31	39	58	72	78	88	94	95	96
2015			20	33	48	67	73	86	92	93	94
2014				20	39	53	69	84	90	89	92
2013					33	48	62	77	88	87	89
2012					20	41	53	70	85	84	86
2011						37	43	62	79	78	81
2010						20	36	54	75	76	77
2009							33	45	70	71	73
2008							20	39	64	66	68
2007								34	57	60	63
2006								32	50	55	59
2005								20	45	51	54
2004									38	44	49
2003									36	40	44
2002									20	36	39
2001										29	36
2000										20	30

Physical % good is computed on a straight line basis, with a 20% residual value for assets in use-in place whose actual age exceed Normal Useful Life (except Billboards are with a 30% residual value). Assets at the end of their useful life and not used by the owner will be priced at salvage value (below 20% residual). Factors shown are net percentages.

PERSONAL COMPUTERS EQUIPMENT-ALL

Year Acquired	% Good
2020	75
2019	56
2018	28
2017	10
2016 & Older	5

(Software is Exempt)

TRANSPORTATION EQUIPMENT

Year Model	Passenger Cars/Pickup s% Good	Commercial Trucks % Good	Commercial Trailers % Good
2020	85	60	56
2019	75	56	54
2018	65	53	53
2017	55	47	48
2016	45	36	42
2015	40	34	38
2014	35	31	35
2013	30	28	32
2012	25	25	30
2011	20	22	28
2010		20	26
2009			24
2008			22
2007			20
2006			20