

Denton Central Appraisal District
2023 Consolidated Cost Index & Depreciation Schedule

LIFE EXPECTANCY IN YEARS

YEAR	3**	4**	5**	6	8	10	12	15	20	30
	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*
2022	0.78	0.83	0.85	0.87	0.91	0.92	0.94	0.96	0.98	0.99
2021	0.56	0.66	0.70	0.74	0.82	0.84	0.88	0.90	0.95	0.95
2020	0.35	0.32	0.55	0.61	0.73	0.76	0.82	0.85	0.92	0.90
2019	0.20	0.20	0.40	0.48	0.64	0.68	0.76	0.80	0.89	0.85
2018		0.07	0.30	0.35	0.55	0.60	0.70	0.75	0.86	0.80
2017			0.20	0.25	0.46	0.52	0.64	0.70	0.83	0.75
2016				0.20	0.37	0.44	0.58	0.65	0.80	0.70
2015					0.28	0.37	0.52	0.60	0.77	0.65
2014					0.20	0.30	0.46	0.55	0.74	0.60
2013						0.25	0.40	0.50	0.71	0.55
2012						0.20	0.34	0.45	0.67	0.52
2011							0.28	0.40	0.62	0.50
2010							0.20	0.35	0.57	0.48
2009								0.30	0.52	0.46
2008								0.25	0.47	0.44
2007								0.20	0.42	0.42
2006									0.38	0.40
2005									0.34	0.38
2004									0.31	0.36
2003									0.28	0.34
2002									0.25	0.32
2001									0.20	0.30

LIFE EXPECTANCY GUIDELINES

RENT TO OWN INVENTORY	PERSONAL COMPUTERS, PRINTERS, & SCANNERS	POS EQUIPMENT	OFFICE EQUIPMENT (PRINTER, PHONE FAX, ETC.)	TRACTOR/TRAILERS	MACHINERY & EQUIPMENT	CONSTRUCTION EQUIPMENT	STONE/BRICK MANUFACTURING EQUIPMENT	PRIVATE WATER SYSTEMS	BILLBOARDS
ARCADE EQUIPMENT	LAPTOP & TABLETS	SERVER & MAINFRAME	GOLF CARTS	APPLIANCES	FURNITURE & FIXTURES	BREWING & DISTILLING EQUIPMENT	CONCRETE EQUIPMENT	RADIO OR TELEVISION TRANSMISSION TOWERS	
VIDEO GAMES		LEASEHOLD IMPROVEMENTS	SECURITY SYSTEMS	FUEL DISPENSERS	MEDICAL/DENTAL EQUIPMENT	COLD STORAGE & ICE MAKING EQUIPMENT	GHRAIN PRODUCT MFG. EQUIPMENT	STORAGE TANKS	
CELL PHONES		PASSENGER VEHICLES	LANDSCAPING EQUIPMENT		SIGNS			SAFES	
VIDEO MACHINES		HI-TECH MEDICAL EQUIP.	FORK LIFTS		CAR WASH EQUIPMENT				
		VENDING MACHINES							

*NOTE: *RCNLD (REPLACEMENT COST NEW LESS DEPRECIATION) PERCENTAGES INCLUDE INDEXING

**3,4 & 5 YEAR LIFE IS NOT INDEXED DUE TO RAPID OBSOLESCENCE

BPP Useful Life

Aerospace Products (Airborne Vehicles & Component Parts)	10	Mining & Quarrying	10
Amusement & Theme Parks	12	Motion Picture & Television Production	12
Apparel & Fabricated Textile Mfg	8	Motor Vehicle & Parts Manufacturing	12
Appliances	8	Motor Vehicle & Parts Mfg (Special Tools)	3
Asphalt Plant	10	Musical Equipment	6
Automatic Car Wash	10	News Racks	5
Automatic Teller Machine	5	Office Furniture & Equipment	10
Automobile Repair Shops	10	Office Machines (Non-Computer Data handling)	6
Bakeries & Confectionery Products	12	Optical Lenses & Instruments Mfg	10
Barber & Beauty Shops	10	Paint & Varnish Manufacture/Paint Mixing Station	10
Batch Plants (Permanent)	15	Pallet Jack	6
Batch Plants (Portable)	12	Paper & Pulp Manufacturing	12
Batteries	4	Paving Contractors (Asphalt & Concrete)	8
Battery Chargers	5	Petroleum Refining	15
Billboards	30	Photo Finishing (Computerized Processing)	5
Billboards (Digital)	20	Photo Finishing	10
Brewery Equipment	12	Plasma Cutter	8
Brick Manufacture	15	Plastic & Plastic Products Manufacturing	10
Bucket Truck	8	Plastic Products Mfg (Special Tools)	4
Buildings (Moveable)	10	Playground Equipment (Large)	10
Bulbs (LED)	3	Pneumatics Systems (Bank-Pharmacy Drive thru)	10
Cable TV/Satellite Systems (One or Two Way Commun.)	10	Point of Sale Equip (Scanners, Registers, etc.)	5
Canneries & Frozen Food Production	12	Postage Machine	10
Cash Wraps	6	Printer (Large) i.e Zebra	6
Cellular Telephone	3	Printing & Publishing	10
Cement Truck	6	Private Water System	20
Chemical & Allied Production	10	Propane Conversion	8
Clay Products Mfg	15	Professional & Scientific instruments	10
Coffee Roaster (Industrial)	12	Projector	6
Cold Storage & Ice Making Equipment (Stand Alone Ice Machine)	15	Radio & Television, Broadcasting	6
Cold Storage Warehouse Equipment	10	Radio & Television, Manufacturing	10
Compressors	10	Radio or Television Transmitting Tower	20
Computers & Peripheral Equip (Software Exempt)	4	Radio Systems (Complete Two Way Systems)	8
Concrete & Concrete Products Mfg (Batch Plants)	15	Radio Systems (Radio only)	6
Condiments, Manufacturing & Processing	10	Recreation (Bowling, Billard, Pool, Min. Golf)	10
Construction Equipment (Heavy & General) Ex. Bobcat Skid Steer	6	Rental - Furniture	3
Converted Paper, Paperboard & Pulp Products Mfg	10	Rental - Tools, Equipment, Etc	6
Copy Machine	6	Restaurant & Bar FF & ME	10
Costumes	8	Restaurant (Fast Food) FF & ME	10
Cranes/Hoists (Overhead)	12	Restaurant (Smallwares)	3
Currency Counter	6	Retail Trades, Fixtures & Equipment	10
Curing Light	10	Rubber Products Manufacturing	15
Dairy Products Manufacturing	12	Rubber Products Mfg (Special Tools)	4
Data Handling Equip-Typewriters,Calculators,Add Mach,Dupl. Eq.	6	Safe - Bank Vaults - Safe Deposit Box - Depository Chest	20
Digital Camera; Vehicle GPS; Rental DVD, VHS & Video Games	3	Safe - Undercounter	10
Dispensers - Cold Drinks	5	Satellite Dish & Related Electronic Equipment	10
Distilling	12	Scanner (Handheld)	4
Drilling/Field Services Equip (Oil & Gas)	6	Security Systems/Panic Alarms	6
Drones	6	Servers & Mainframes	5
Electrical Equipment Manufacturing	10	Service Establishment	10
Electronic Equipment Manufacturing	6	Service Station *	10
Emission Testing Equip; Comp Equip; Plastic Trash Containers	5	Shopping Carts	4
Exercise Equip (Electronic)	8	Signs (Trade-Non Billboard)	10
Exercise Equip (Free Weights)	10	Skates & Bowling Shoes	6

