

JIM HOGG COUNTY 2025
COST AND DEPRECIATION GUIDELINES
VARIOUS BUSINESS TYPES

Percent Good Table

Economic Index	Age	*2	*	3	4	#	*5	6	7	*8	*10	11	*12	14	*15	@	*20	*30	Yr Acq'd.	
1	1	40	68	78	83	75	85	87	89	90	91	92	93	94	95	97	96	97	2024	
1.016	2	20	44	56	66	55	70	74	78	80	82	84	86	88	90	95	92	94	2023	
1.032	3	10	28	35	49	40	55	61	67	70	73	76	79	82	85	92	88	91	2022	
1.069	4		10	13	32	25	40	48	56	60	64	68	72	76	80	87	84	88	2021	
1.099	5		5		15	15	25	35	45	50	55	60	65	70	75	85	80	85	2020	
1.12	6		2			10	10	22	34	40	46	52	58	64	70	81	76	83	2019	
1.134	7					5		10	23	30	37	44	51	58	65	77	72	81	2018	
1.157	8					2			12	20	28	36	44	52	60	73	68	79	2017	
1.187	9									10	19	28	37	46	55	68	64	77	2016	
1.252	10										10	20	30	40	50	63	60	75	2015	
1.26	11											12	23	34	45	57	56	73	2014	
	12													16	28	40	51	52	2013	
	13													10	22	35	45	48	2012	
	14														16	30	38	44	2011	
	15														10	25	30	40	2010	
	16															20		36	2009	
	17																	32	2008	
	18																	28	2007	
	19																	27	2006	
	20																	26	2005	
	21																	25	2004	
	22																		51	2003
	23																		49	2002
	24																		47	2001
	25																		45	2000
	26																		43	1999
	27																		41	1998
	28																		39	1997
	29																		37	1996
	30																		35	1995
	31																		33	1994

*2 - Video Tapes, VCR's

* - \$99,999 and below - Computers

- \$100,000 and above - Computers

*5 - Electric Gas Pumps, Passenger Vehicles, Electric Equipment, Security Systems, etc.

*8 - Office Equipment, Signs, Tractor-Trailers, Fastfood Restaurants, Convenience S and retail stores

*10 - Mechanical Gas Pumps, Carwash Equipment, Some Retail Operations, etc.

*12 - Forklifts, Pallet Trucks, Construction Equipment, etc.

*15 - Industrial Equipment, Excavation Equipment, Commercial Airplanes, etc.

@ - Commercial Airline

*20 - Tanks, Piping, etc.

*30 - Sign Poles, Billboards