

JIM HOGG COUNTY 2026  
 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	2025
1.016	2	20	44	56	66	55	70	74	78	80	82	84	86	88	90	95	92	94	94	2024
1.032	3	10	28	35	49	40	55	61	67	70	73	76	79	82	85	92	88	91	91	2023
1.069	4		10	13	32	25	40	48	56	60	64	68	72	76	80	87	84	88	88	2022
1.099	5		5		15	15	25	35	45	50	55	60	65	70	75	85	80	85	85	2021
1.12	6		2			10	10	22	34	40	46	52	58	64	70	81	76	83	83	2020
1.134	7					5		10	23	30	37	44	51	58	65	77	72	81	81	2019
1.157	8					2			12	20	28	36	44	52	60	73	68	79	79	2018
1.187	9									10	19	28	37	46	55	68	64	77	77	2017
1.252	10										10	20	30	40	50	63	60	75	75	2016
1.26	11											12	23	34	45	57	56	73	73	2015
	12												16	28	40	51	52	71	71	2014
	13												10	22	35	45	48	69	69	2013
	14													16	30	38	44	67	67	2012
	15													10	25	30	40	65	65	2011
	16														20		36	63	63	2010
	17																32	61	61	2009
	18																28	59	59	2008
	19																27	57	57	2007
	20																26	55	55	2006
	21																25	53	53	2005
	22																	51	51	2004
	23																	49	49	2003
	24																	47	47	2002
	25																	45	45	2001
	26																	43	43	2000
	27																	41	41	1999
	28																	39	39	1998
	29																	37	37	1997
	30																	35	35	1996
	31																	33	33	1995

\*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 St 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

