

Gregg Appraisal District
 2009 Personal Property
 Present Value Factor Guidelines
 (Produced 3-3-2009)

Calendar Year	Years Old	Effective Year:								Cost Index
		3 Yr.	5 Yr.	7 Yr.	8 Yr.	10 Yr.	12 Yr.	15 Yr.	20 Yr.	
2008	1	69	83	89	91	93	96	97	99	1.0000
2007	2	39	71	84	88	92	94	96	98	1.0980
2006	3	20	52	73	80	90	93	95	97	1.1547
2005	4		29	61	71	85	91	94	96	1.2321
2004	5		20	44	58	77	85	93	95	1.2987
2003	6			20	45	71	82	88	94	1.4343
2002	7				20	56	77	82	93	1.4582
2001	8					39	64	77	92	1.4619
2000	9					20	50	74	91	1.4638
1999	10						35	69	88	1.4769
1998	11						20	57	87	1.4811
1997	12							45	86	1.4926
1996	13							31	80	1.5114
1995	14							20	71	1.5137
1994	15								64	1.5672
1993	16								54	1.6060
1992	17								39	1.4672
1991	18								29	1.5967
1990	19								20	1.6132
1989	20									1.6232

JANUARY 2009 ISSUE
 Price Digest The Automobile Red Book Avg. Whlse
 NMR Truck Blue Book

Servers & Systems Eq Data Processing Equipment Non-Indexed Depreciation Schedule

Calendar Year:	2008	2007	2006	2005	2004	2003			
Five Year Schedule:	75	55	40	25	15	10			

PC Data Processing Equipment Non-Indexed Depreciation Schedule

Calendar Year:	2008	2007	2006	2005	2004	2003			
Three Year Schedule:	68	44	28	10	5	2			

MATRIX FORMULA:

$$\text{Index} * \frac{(1+R)^N - (1+R)^X}{(1+R)^N - 1}$$

R = RATE (.08)
 N = SERVICE LIFE
 X = AGE (YEARS)

Data Processing Equipment - No Index 10% Floor
 Manufacturing Equipment - 40% Floor
 8% Depreciation Factor / Indexed Average Costs