

**BUSINESS PERSONAL PROPERTY**

**2026 CONSOLIDATED COST INDEX AND DEPRECIATION SCHEDULE WORKSHEET**

Year	Computers	3 Years		4 Years		5 Years		6 Years		8 Years		10 Years		12 Years		15 Years		18 Years		20 Years		25 Years	
	% Good	YR	RC LND	YR	RC LND	YR	RC LND	YR	RC LND	YR	RC LND	YR	RC LND	YR	RC LND	YR	RC LND	YR	RC LND	YR	RC LND	YR	RC LND
2025	75%	2025	67%	2025	75%	2025	80%	2025	83%	2025	88%	2025	90%	2025	92%	2025	93%	2025	94%	2025	95%	2025	96%
2024	56%	2024	46%	2024	58%	2024	67%	2024	72%	2024	80%	2024	85%	2024	88%	2024	91%	2024	93%	2024	94%	2024	96%
2023	28%	2023	32%	2023	44%	2023	54%	2023	61%	2023	71%	2023	77%	2023	82%	2023	86%	2023	89%	2023	91%	2023	93%
2022	10%	2022	14%	2022	35%	2022	44%	2022	52%	2022	64%	2022	71%	2022	77%	2022	82%	2022	86%	2022	87%	2022	92%
2021	5%	flatware		2021	23%	2021	42%	2021	51%	2021	65%	2021	75%	2021	82%	2021	90%	2021	95%	2021	97%	2021	104%
2020	5%	lawn equip		2020	14%	2020	29%	2020	45%	2020	62%	2020	73%	2020	81%	2020	91%	2020	98%	2020	102%	2020	107%
2019	5%			2019	18%	2019	32%	2019	54%	2019	66%	2019	75%	2019	86%	2019	93%	2019	97%	2019	104%		
2018		law library		electronic test equipment		2018	13%	2018	23%	2018	49%	2018	62%	2018	72%	2018	83%	2018	90%	2018	95%	2018	103%
2017				rental uniforms		golf carts		ATM		2017	16%	2017	39%	2017	58%	2017	68%	2017	80%	2017	89%	2017	93%
2016		linens						cars / pickups		CAT scanner		buses / trucks		2016	30%	2016	53%	2016	64%	2016	76%	2016	85%
2015				tools dies & molds		copier and fax								fast food equip		forklifts		2015	23%	2015	42%	2015	57%
2014		artwork						heavy vehicles		furniture & fixtures		dental equip						2014	18%	2014	35%	2014	53%
2013				mail equip		security equip								signs		vet equip		2013	29%	2013	46%	2013	63%
2012		medical equip						day care centers		one ton or greater		playground equip						2012	23%	2012	39%	2012	59%
2011				mail equip		security equip								signs		vet equip		2011	19%	2011	33%	2011	57%
2010		mail equip						security equip		signs		vet equip						2010	30%	2010	51%	2010	66%
2009				mail equip		security equip								signs		vet equip		2009	24%	2009	44%	2009	62%
2008		mail equip						security equip		signs		vet equip						2008	20%	2008	39%	2008	60%
2007				mail equip		security equip								signs		vet equip		2007	35%	2007	56%	2007	66%
2006		mail equip						security equip		signs		vet equip						2006	33%	2006	51%	2006	66%
2005				mail equip		security equip								signs		vet equip		2005	31%	2005	48%	2005	61%
2004		mail equip						security equip		signs		vet equip						2004	29%	2004	48%	2004	60%
2003				mail equip		security equip								signs		vet equip		2003	43%	2003	56%	2003	83%
2002		mail equip						security equip		signs		vet equip						2002	39%	2002	52%	2002	93%
2001				mail equip		security equip								signs		vet equip		2001	35%	2001	46%	2001	79%
2000		mail equip						security equip		signs		vet equip						2000	31%	2000	42%	2000	73%
1999				mail equip		security equip								signs		vet equip		1999	38%	1999	70%		
1998		mail equip						security equip		signs		vet equip						1998	36%	1998	63%		
1997				mail equip		security equip								signs		vet equip		1997		1997	59%		
1996		mail equip						security equip		signs		vet equip						1996		1996	55%		
1995				mail equip		security equip								signs		vet equip		1995		1995	52%		
1994		mail equip						security equip		signs		vet equip						1994		1994	49%		
1993				mail equip		security equip								signs		vet equip		1993		1993	47%		
1992		mail equip						security equip		signs		vet equip						1992		1992	43%		
1991				mail equip		security equip								signs		vet equip		1991		1991	41%		

For prior year assets, total the assets purchased and apply the lowest percentage shown to calculate the assets' value.  
 For example on 5 year life assets, any assets purchased prior to 2018, total the assets' cost and apply 13% RCLND.