

Typical Personal Property
Present Value Factor Table

Property Category	Property Category									
	Long Life Equipment, Steel structure billboards	Wood structure billboards, storage tanks, high security vaults, oil and gas transportation equipment	Manufacturing, processing, production, oil field service, railroad service equipment, large/high capacity forklifts	Light manufacturing & earth moving equipment	Vehicles 7 passenger or greater, or over 1 ton, & 3/4 ton capacity. Trailers. Forklifts less than 13,000 lb.	Furniture & fixtures, Contractor's equipment, small tools, fuel dispensing equipment, fast food, and office equipment	Leasehold improvements & signs, Vehicles 6 passenger or less, 3/4 ton or less gas pickups or vans, & transportation equipment	Electronics and Data Processing - Telephone systems, fax machines, point of sale equipment, copy machines, alarm systems, mainframe computers/large installations	Personal Computers & Servers	
Category	A	B	C	D	E	F	G	H	I	
Life Expectancy	30	20	15	12	10	8	8	6	4	
Year Acquired	Percent Good									Effective Age
2023	99	97	96	94	93	85	80	79	77	1
2022	98	96	95	90	87	76	72	68	54	2
2021	97	95	93	89	84	69	67	60	31	3
2020	96	94	90	88	80	60	59	48	20	4
2019	95	93	88	84	76	52	48	36	10	5
2018	94	92	84	78	66	41	38	28	10	6
2017	93	91	78	70	54	33	31	20	10	7
2016	92	90	73	61	43	29	27	20	10	8
2015	91	88	69	51	34	20	22	20	10	9
2014	90	85	61	41	24	20	22	20	10	10
2013	89	82	55	36	24	20	22	20	10	11
2012	88	73	45	32	24	20	22	20	10	12
2011	87	67	39	26	24	20	22	20	10	13
2010	86	62	35	26	24	20	22	20	10	14
2009	85	54	29	26	24	20	22	20	10	15
2008	83	48	29	26	24	20	22	20	10	16
2007	81	44	29	26	24	20	22	20	10	17
2006	79	41	29	26	24	20	22	20	10	18
2005	77	38	29	26	24	20	22	20	10	19
2004	75	35	29	26	24	20	22	20	10	20
2003	72	33	29	26	24	20	22	20	10	21
2002	69	33	29	26	24	20	22	20	10	22
2001	66	33	29	26	24	20	22	20	10	23
2000	63	33	29	26	24	20	22	20	10	24
1999	59	33	29	26	24	20	22	20	10	25
1998	55	33	29	26	24	20	22	20	10	26
1997	51	33	29	26	24	20	22	20	10	27
1996	48	33	29	26	24	20	22	20	10	28
1995	45	33	29	26	24	20	22	20	10	29
1994	42	33	29	26	24	20	22	20	10	30
1993	38	33	29	26	24	20	22	20	10	31