

**Typical Personal Property
Present Value Factor Table**

2026 TAX YEAR

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 diesel pickups. Trailers. Forklifts less than 13,000 lb. capacity. Digital billboard components	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
2025	99	98	97	96	95	87	84	82	77	1
2024	98	96	95	92	89	78	76	70	54	2
2023	97	95	92	88	81	68	65	56	31	3
2022	96	94	88	81	73	56	54	41	20	4
2021	95	93	86	78	70	52	50	35	10	5
2020	94	92	84	75	68	43	42	29	10	6
2019	93	91	82	70	55	34	33	20	10	7
2018	92	90	79	63	44	30	29	20	10	8
2017	91	89	73	54	36	20	22	20	10	9
2016	90	87	66	44	23	20	22	20	10	10
2015	89	85	56	37	23	20	22	20	10	11
2014	88	77	48	34	23	20	22	20	10	12
2013	87	70	41	26	23	20	22	20	10	13
2012	86	63	36	26	23	20	22	20	10	14
2011	85	57	29	26	23	20	22	20	10	15
2010	84	52	29	26	23	20	22	20	10	16
2009	82	44	29	26	23	20	22	20	10	17
2008	80	41	29	26	23	20	22	20	10	18
2007	79	39	29	26	23	20	22	20	10	19
2006	77	37	29	26	23	20	22	20	10	20
2005	76	33	29	26	23	20	22	20	10	21
2004	74	33	29	26	23	20	22	20	10	22
2003	68	33	29	26	23	20	22	20	10	23
2002	65	33	29	26	23	20	22	20	10	24
2001	60	33	29	26	23	20	22	20	10	25
2000	58	33	29	26	23	20	22	20	10	26
1999	54	33	29	26	23	20	22	20	10	27
1998	52	33	29	26	23	20	22	20	10	28
1997	49	33	29	26	23	20	22	20	10	29
1996	45	33	29	26	23	20	22	20	10	30
1995	38	33	29	26	23	20	22	20	10	31