



Assessor's Office

2025/2026 Personal Property Depreciation Schedule

Certified Ratio: 100%

Furniture, Fixtures, Machinery and Equipment

Year	Acquired	Trend ¹	Percent Good	Result ²
0	2025	1.0000	0.99	0.99
1	2024	1.0088	0.92	0.93
2	2023	1.0232	0.85	0.87
3	2022	1.0420	0.78	0.81
4	2021	1.2233	0.71	0.87
5	2020	1.3302	0.64	0.85
6	2019	1.3368	0.57	0.76
7	2018	1.3850	0.50	0.69
8	2017	1.4326	0.43	0.62
9	2016	1.4610	0.36	0.53
10	2015	1.4493	0.29	0.42
	Residual	1.4493	0.29	0.42

Computer Equipment and Software

(Computers, Monitors, Printers, Software, etc.)

Year	Acquired	Trend	Percent Good	Result ²
0	2025	1.0000	0.90	0.90
1	2024	1.0000	0.80	0.80
2	2023	1.0000	0.70	0.70
3	2022	1.0000	0.60	0.60
4	2021	1.0000	0.50	0.50
5	2020	1.0000	0.40	0.40
6	2019	1.0000	0.30	0.30
	Residual	1.0000	0.30	0.30

¹Trended using Marshall & Swift Valuation Service's yearly trend factor, section 98 pages 7 & 8, equipment national average.

²Result equals trend multiplied by percent good. This is the factor applied to original cost.