

2025 DEPRECIATION SCHEDULE

4 YEARS – COMPUTERS - PRINTERS, SCANNERS, SERVERS, MONITORS, POS EQUIPMENT (REGISTERS) PHOTOGRAPHY CAMERAS

6 YEAR – OFFICE EQUIPMENT -COPIERS, FAX, PHONE SYSTEM, SECURITY ALARM SYSTEM, VEHICLES, TRUCKS LESS THAN 1 TON (F250 OR 2500)

8 YEAR – MACHINERY & EQUIPMENT- RESTAURANT EQUIPMENT (FREEZERS, MICROWAVES ETC), 18 WHEELERS, CONTRACTOR EQUIPMENT, TOOLS, COMMERCIAL VEHICLES, MEDICAL & DENTAL EQUIPMENT, FUEL DISPENSING EQUIPMENT, VENDING MACHINES, SIGNS, COVENIENCE STORES, MOST RETAIL, TRAILERS, FORKLIFTS AND TRUCKS OVER 1 TON (F350/3500) F450, F550

10 YEAR – FURNITURE & FIXTURES - CAR WASH EQUIPMENT, AUTO REPAIR EQUIPMENT, THEATER EQUIPMENT, LAUNDRY EQUIPMENT, DIGITAL BILLBOARD

12 YEAR – HEAVY EQUIPMENT, CRANES, CONSTRUCTION EQUIPMENT, WELL SERVICE EQUIPMENT, IRT3, GAS PUMPS

15 YEAR – RAILROAD SERVICE EQUIPMENT, CONCRETE EQUIPMENT, GRAIN EQUIPMENT

20 YEAR – GAS STORAGE TANKS, SAFES, RADIO/TV TRANSMISSION TOWERS, PIPING

30 YEAR – STEEL STRUCTURE BILLBOARDS, SIGN POLES

Business Personal Property Depreciation Schedule

2025 School District Property Value Study (SDPVS)

These tables are for use in the SDPVS and are posted annually in March. These tables are subject to change until the preliminary SDPVS findings are certified.

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