

**For the 2026 Tax Year**

**PERSONAL PROPERTY DEPRECIATION SCHEDULES**

Typical Life Expectancy (Years)

Index	Age	Tapes, DVDs, VCR's	C1	C2	A5	A8	A10	A12	A15	A20	A30	
1.000	1	.40	.68	.75	.85	.90	.91	.93	.95	.96	.97	
1.016	2	.20	.44	.55	.70	.80	.82	.86	.90	.92	.94	
1.032	3	.10	.28	.40	.55	.70	.73	.79	.85	.88	.91	
1.069	4		.10	.25	.40	.60	.64	.72	.80	.84	.88	
1.099	5		.05	.15	.25	.50	.55	.65	.75	.80	.85	
1.12	6		.02	.10	.10	.40	.46	.58	.70	.76	.83	
1.134	7			.05		.30	.37	.51	.65	.72	.81	
1.157	8			.02		.20	.28	.44	.60	.68	.79	
1.187	9					.10	.19	.37	.55	.64	.77	
1.252	10						.10	.30	.50	.60	.75	
	11							.23	.45	.56	.73	
	12							.16	.40	.52	.71	
	13							.10	.35	.48	.69	
	14								.30	.44	.67	
	15								.25	.40	.65	
	16								.20	.36	.63	
	17	C1 = Computers below \$99,999									.32	.61
	18	C2 = Computers above \$100,000									.28	.59
	19										.27	.57
	20	A5 = Electric Gas Pumps, Passenger Vehicles, Electronic Equipment, Security Systems.									.26	.55
	21	A8 = Most Businesses, Office Equip, Small Signs, etc.									.25	.53
	22											.51
	23	A10 = Mechanical Gas Pumps, Car Wash Equip										.49
	24	A12 = Forklifts, Pallet Trucks, Construction Equip.										.47
	25	A15 = Industrial Equip, Excavation Equip, etc										.45
	26	A20 = Tanks, Piping, etc										.43
	27	A30 = Sign Poles & Billboards										.41
	28											.39
	29											.37
	30											.35

**For the 2026 Tax Year**

**Economic Life Schedule**

Leased Vehicle Depreciation Schedule  
(Depreciation Schedule LV-A10)

<u>Age</u>	<u>R.E.L. %</u>
1	81%
2	66%
3	53%
4	42%
5	35%
6	30%
7	26%
8	23%
9	20%
10	18%

Non - Leased Vehicle Depreciation Schedule

Commercial Vehicles (**not leased**) use the value supplied by the Commercial Vehicle listing from Policy Management Systems. These values are supposed to be equivalent to the blue book average loan value.