

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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Trend Factors

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Effective Age	Trend Factor
1	1.00
2	1.02
3	1.05
4	1.11
5	1.18
6	1.19
7	1.21
8	1.23
9	1.25
10	1.28
11	1.29
12	1.29
13	1.29
14	1.29
15	1.29
16	1.29
17	1.29
18	1.29
19	1.29
20	1.29



Common Furniture, Fixture, Machinery and Equipment Life Expectancies 2025 School District Property Value Study (SDPVS)

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Electrical	6 Years
Furniture and Fixtures	10 Years
Machinery and Equipment	NAICS dependent
Computers - Mainframe	5 Years
Computers - Personal	3 Years
Office Equipment	6 Years
Passenger Vehicles	5 Years
Trucks	8 Years
Signs (not billboards)	10 Years