

2009 Depreciation Multipliers

Oklahoma County
Leonard Sullivan - County Assessor

320 Robert S. Kerr, #313 Oklahoma City, Ok 73102
Phone: (405) 713-1222 Fax#: (405) 713-1220

Year Multiplier	Furniture & Fixtures		Machinery & Equipment					Video Rentals Tool & Dies	Computers And Printers
	10 Year Life %	5 Year Life %	8 Year Life %	10 Year Life %	15 Year Life %	25 Year Life %	3 Year Life %	5 Year Life %	
	SIC Codes: All	Equipment leased to individuals	1500,1700,2300,3600,4800,9000	All Others	2600,2900,3200,3300 4000,4100,4600	Oil & Gas	All	All	
1999 1.3798	0.21	0.20	0.20	0.21	0.43	0.71			
2000 1.3553	0.24	0.20	0.20	0.24	0.49	0.75			
2001 1.3440	0.30	0.20	0.22	0.30	0.55	0.78			
2002 1.3359	0.39	0.20	0.26	0.39	0.62	0.81			
2003 1.3137	0.49	0.20	0.33	0.49	0.68	0.84			
2004 1.2698	0.58	0.23	0.43	0.58	0.73	0.87		0.23	
2005 1.1808	0.68	0.34	0.54	0.68	0.79	0.90		0.34	
2006 1.1284	0.76	0.52	0.67	0.76	0.85	0.93	0.30	0.52	
2007 1.0701	0.84	0.69	0.79	0.84	0.90	0.95	0.50	0.69	
2008 1.0000	0.92	0.85	0.90	0.92	0.95	0.98	0.70	0.85	

STRAIGHT DEPRECIATION
DO NOT TREND

Example #1: Total Furniture Purchased in 2001 at an original cost of \$5,000
 Original Cost by Year of Acquisition X Multiplier X Life % = Market Value
 Step 1) 5,000 X 1.3440 X 0.30 = 2,016 Market Value
 Step 2) 2,016 X 13.75% = 277 Assessed Value

Example #2: Total Computers Purchased in 2004 at an original cost of \$5,000
 Original Cost by Year of Acquisition X Life % = Market Value
 Step 1) 5,000 X 0.23 = 1,150 Market Value
 Step 2) 1,150 X 13.75% = 158 Assessed Value

* Note: The life percentages used here are the actual percent good not the amount of depreciation that should be taken:

The Assessment Ratio for Personal Property is 13.75% of Market Value.