

# 2010 Depreciation Multipliers

Oklahoma County  
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Year	Multiplier	Furniture & Fixtures	Machinery & Equipment					Video Rentals Tool & Dies	Computers And Printers
		10 Year Life % <small>SIC Codes: All</small>	5 Year Life % <small>Equipment leased to individuals</small>	8 Year Life % <small>1500,1700,2300,3600,4800,9000</small>	10 Year Life % <small>All Others</small>	15 Year Life % <small>2600,2900,3200,3300,4000,4100,4600</small>	25 Year Life % <small>Oil &amp; Gas</small>	3 Year Life % <small>All</small>	5 Year Life % <small>All</small>
2000	1.3339	0.21	0.20	0.20	0.21	0.43	0.71		
2001	1.3228	0.24	0.20	0.20	0.24	0.49	0.75		
2002	1.3149	0.30	0.20	0.22	0.30	0.55	0.78		
2003	1.2930	0.39	0.20	0.26	0.39	0.62	0.81		
2004	1.2498	0.49	0.20	0.33	0.49	0.68	0.84		
2005	1.1471	0.58	0.23	0.43	0.58	0.73	0.87	0.23	
2006	1.0847	0.68	0.34	0.54	0.68	0.79	0.90	0.34	
2007	1.0383	0.76	0.52	0.67	0.76	0.85	0.93	0.52	
2008	0.9843	0.84	0.69	0.79	0.84	0.90	0.95	0.69	
2009	1.0000	0.92	0.85	0.90	0.92	0.95	0.98	0.85	

STRAIGHT DEPRECIATION  
**DO NOT TREND**

**Example #1:** Total Furniture Purchased in 2002 at an original cost of \$5,000  
 Original Cost by Year of Acquisition X Multiplier X Life % = *Market Value*  
 Step 1) 5,000 X 1.3149 X 0.30 = 1,972 Market Value  
 Step 2) 1,972 X 13.75% = 271 Assessed Value

**Example #2:** Total Computers Purchased in 2005 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.