

# 2021 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>
2011	1.1596	0.21	0.20	0.20	0.21	0.43	0.71		
2012	1.1276	0.24	0.20	0.20	0.24	0.49	0.75		
2013	1.1183	0.30	0.20	0.22	0.30	0.55	0.78		
2014	1.1041	0.39	0.20	0.26	0.39	0.62	0.81		
2015	1.0937	0.49	0.20	0.33	0.49	0.68	0.84		
2016	1.1026	0.58	0.23	0.43	0.58	0.73	0.87	0.23	
2017	1.0812	0.68	0.34	0.54	0.68	0.79	0.90	0.34	
2018	1.0452	0.76	0.52	0.67	0.76	0.85	0.93	0.52	
2019	1.0089	0.84	0.69	0.79	0.84	0.90	0.95	0.69	
2020	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 2014 at an original cost of \$5,000**

Original Cost by Year of Acquisition X Multiplier X Life % = Market Value

Step 1) 5,000 X 1.1041 X 0.39 = 2,152 Market Value

Step 2) 2,152 X 13.75% = 296 Assessed Value

**Example #2: Total Computers Purchased in 2018 at an original cost of \$5,000**

Original Cost by Year of Acquisition X Life % = Market Value

Step 1) 5,000 X 1.0452 X 0.52 = 2,600 Market Value

Step 2) 2,600 X 13.75% = 357 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.